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STATE OF NEW JERSEY  
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ANNUAL REPORT  
OF THE  
Division of Taxation  
IN THE  
Department of the Treasury  
FOR THE FISCAL YEAR  
1982



DIVISION OF TAXATION  
WEST STATE & WILLOW STREETS  
TRENTON, NEW JERSEY 08646

**STATE OF NEW JERSEY**

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**ANNUAL REPORT**

OF THE

**Division of Taxation**

IN THE

**Department of the Treasury**

FOR THE FISCAL YEAR

1982





**DIVISION OF TAXATION  
West State and Willow Streets  
Trenton, New Jersey 08646**

**Branch Offices**

**Sea Girt Branch Office**  
2100 Highway 35, Suite C  
Sea Girt, N.J. 08750

**Cherry Hill Branch Office**  
11 Ormond Avenue  
Cherry Hill, N.J. 08002

**Randolph Branch Office**  
121 Cedar Grove Rd.  
Randolph, N.J. 07869

**Newark Branch Office**  
1100 Raymond Blvd., Room 103  
Newark, N.J. 07102

**Fair Lawn Branch Office**  
22-08 Route 208 South  
Fair Lawn, N.J. 07410

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

**STATE OF NEW JERSEY**

**DEPARTMENT OF THE TREASURY**

Kenneth R. Biederman, *State Treasurer*

**DIVISION OF TAXATION**

Sidney Glaser, *Director*

**PROCESSING AND ADMINISTRATION**

John R. Baldwin, *Assistant Director*

COLLECTION AND ADMINISTRATION

Richard D. Gardiner, *Superintendent*

LOCAL PROPERTY AND PUBLIC UTILITY

J. Henry Ditmars, *Superintendent*

Samuel Temkin, *Assistant Superintendent*

**AUDIT**

Edward S. Landerkin, *Assistant Director*

Vincent A. Caretta, *Superintendent*

RESEARCH AND STATISTICS

James A. Arnold, Jr., *Chief*

James W. Conover, *Assistant Chief*

TRANSFER INHERITANCE TAX

William R. Mulholland, *Superintendent*

**SPECIAL PROCEDURES AND INVESTIGATIONS**

J. Robert Murphy, *Assistant Director*

SPECIAL PROCEDURES

Morris A. Compton, *Chief*

INVESTIGATIONS

Thomas D. Gavin, *Chief*

TAX COUNSELORS

Jack Silverstein, *Chief*

## STATE AND LOCAL TAX STRUCTURE

### TAXES COLLECTED BY THE DIVISION

Major taxes collected during fiscal year ended June 30,  
1982 by the Division for State use or distribution to local  
governments ..... \$5,118.8 million

### TAXES COLLECTED BY THE STATE OUTSIDE THE DIVISION

Collections during fiscal year ended June 30, 1982 from  
Motor Vehicle Fees, Motor Fuels Use Tax, Boxing, T.V.  
and Wrestling, Pari-Mutuel Racing, and Outdoor Ad-  
vertising..... 289.9 million

### TAXES ADMINISTERED BY COUNTIES

Realty Transfer Fee Tax:  
County use..... 8.4 million  
State use..... 16.1 million      24.5 million

### TAXES ADMINISTERED BY MUNICIPALITIES

Net General Property taxes (after Veterans and Senior  
Citizens Deductions) upon real estate and tangible  
personal property of telephone and telegraph com-  
panies for municipal, school and county purposes  
during calendar year 1982..... 4,495.4 million

Total State and Local Taxes..... \$9,928.6 million

This tabulation does not include lottery earnings, casino gambling tax, and  
miscellaneous license fees.

## **LETTER OF TRANSMITTAL**

**To the Hon. Thomas H. Kean, Governor of the State of New Jersey, and the Legislature of the State of New Jersey:**

The Annual Report of the Division of Taxation in the Department of the Treasury is herewith respectfully submitted, pursuant to the provisions of R.S. 54:1-13. It covers activities of the Division of Taxation during the State fiscal year ended June 30, 1982. The Report contains a detailed description of Division organization and activities, all taxes administered by the Division and tables showing revenue collections, distribution of a variety of "shared" taxes, summaries of new tax legislation, court decisions, decisions of the Tax Court, County and State Abstracts of Ratables, and State School Aid Table of Equalized Valuations. In addition, the Report contains useful and valuable statistical tables showing state tax revenue growth, state and local taxes as a percent of personal income and other informative economic and tax information.

### **REVENUES**

Tax collections for fiscal year ending June 30, 1982 attained a new high of \$5.1 billion, an increase of \$503.2 million or 10.9% over tax collections of the previous year. The main ingredients of the increase were the Gross Income Tax and Sales Tax. Details of the Division's revenue collections are shown in Table 2. In addition to Gross Income Tax of \$1.26 billion, they reflect Sales Tax of \$1.3 billion, Corporation Tax of \$840.6 million and Motor Fuels Tax of \$280.8 million. It should be further noted that the local property tax levy totaled \$4.5 billion.

### **NEW TAXES**

State Recycling Tax (C. 278, P.L. 1981) was approved September 9, 1981 creating a state-wide recycling program which includes grants to municipalities, low interest loans to business and establishes County, Municipal, and State recycling programs.

Sanitary Landfill Tax (C. 306, P.L. 1981) was approved November 25, 1981 and imposed a tax upon sanitary landfill facilities to fund certain damages resulting from the operation or closure of landfills.

### **SETOFF OF INDIVIDUAL LIABILITY (SOIL) PROGRAM**

State income tax refunds and homestead rebates totaling \$3.7 million were being held by the Division of Taxation under the new Setoff of Individual Liability (SOIL) program for debts owed to various State

agencies by 34,540 New Jersey taxpayers as of August 16, 1982.

SOIL, which became effective in February, 1982, requires the Division to collect debts owed by individuals to State agencies or institutions by subtracting the debt amounts from State income tax refunds or homestead rebates after the taxpayer's appeal rights have been satisfied. Before the SOIL program, established by C. 239, P.L. 1981, debtors owing other State agencies received their full refunds or rebates.

Examples of the types of debts submitted to the Division as part of the SOIL program include student loans, fees, tuition reimbursements, taxes due, overextended sick and vacation leave, child support and welfare payments.

According to Division records, being held are 25,510 income tax refunds totaling \$2.2 million with an average refund due of \$86 and 9,030 homestead rebates amounting to \$1.5 million with an average rebate due of \$166.

So far, 22 participating State agencies have submitted over 150,000 claims to the Division for possible setoffs. This number has more than doubled since April when 16 agencies had listed 72,000 names.

#### **CORPORATION BUSINESS TAX ACT**

This law was amended (P.L. 1982, c. 184, c. 343) to provide for quarterly installment advance payments in lieu of the then existing 60% prepayment. In order not to incur a serious cash flow problem, the goal of equal payments will be reached over a 4 year period. Uncoupling of federal depreciation (c. 50) and phaseout of the net worth tax over a 4 year period were other corporation tax legislation enacted during the year.

#### **OTHER SIGNIFICANT LEGISLATION**

Recent legislation was enacted during the year. Chapter 170 enacted a wildlife checkoff whereby a person entitled to an income tax refund could check off \$2, \$5, or \$10 to be placed in a Wildlife Conservation Fund. Amendments were made to the Emergency Transportation Tax in conformity with recently adopted New York laws (c. 374). The State followed federal law respecting exclusion for interest on all-savers certificates (c. 423).

Effective in 1983, legislation provides credit for taxpayers entitled to a refund of excess contributions to the State Disability Benefits Fund and the Unemployment Compensation Fund (c. 453). Business personal property brought into the State after December 31, 1976, but acquired prior to that date, will now qualify for exemption; refund

claims, if any, must be filed on or before April 8, 1982. Wine manufactured from New Jersey grapes or fruit is now taxed at 10¢ per gallon in lieu of the 30¢ per gallon tax (c. 280). Motor fuels tax payments are due on the 22nd day of the month instead of on the last business day of the month (c. 352). The maximum of a motor fuels bond was increased from \$25,000 to \$500,000 (c. 352). Additional penalties for transportation of unstamped cigarettes were enacted by subjecting them to a penalty equal to the tax due on the cigarettes (c. 361). Recycling equipment was made exempt from sales tax (c. 546). Atlantic City sales tax increased (c. 461). Commercial fishing and shellfishing boats, plus charges where repairs and alterations were made exempt under the sales tax act (c. 218). Aircraft and boats sold to nonresidents under certain restrictions were also made exempt from the sales tax (c. 332). Sales tax exemption on mobile homes was extended to December 31, 1982 (c. 358).

The Radiation Accident Response Act (c. 302) imposed an annual assessment against electric utilities which own or operate a nuclear facility located in the State. The franchise tax on domestic insurance companies was repealed; the credit on the State tax was likewise repealed, and the State will accordingly distribute the appropriate amount of tax to the county or municipality entitled to it (c. 247). Chapter 152 contained an exemption under the inheritance tax law for the transfer of the value of any pension, annuity, retirement allowance, or return of contributions which is a direct result of a decedents' employment under a qualified plan, payable to a surviving spouse (c. 152). The mobile home exemption was continued through 1981 (c. 9). The senior citizens property tax deduction implementing a constitutional amendment was increased to \$200 in 1981, to \$225 in 1982, and to \$250 in 1983 and thereafter; maximum income was increased respectively to \$8,000, \$9,000 and \$10,000 (c. 86). Municipalities were empowered to permit abatements for home improvements of either \$4,000, \$10,000 or \$15,000 (c. 121). Complete property tax exemption was enacted for widows of New Jerseyans who died in active service in time of war (c. 171). The Director, Division of Taxation was authorized to issue warrants of execution to personnel under certain restrictions (c. 392). The Cigarette tax rate was increased to 24¢ per pack effective June 18, 1982 (c. 40).

## **AUDIT AND ENFORCEMENT RESULTS**

Some tangible results of our audit and enforcement program follow:  
Collections of overdue tax liabilities primarily involving criminal and



civil proceedings increased \$2.2 million; from \$29.6 million in 1981 to \$31.8 million in 1982.

Office Audit assessments increased 68.4% from \$26.9 million to \$45.2 million.

Field Audit assessments amounted to \$41.8 million, an average assessment per auditor of \$326,940.

Audit Selection Activity produced \$5.9 million, an increase of \$1 million from fiscal year 1981.

Out-of-State audit program assessments were approximately \$8.1 million during fiscal year 1982.

## **DIVISION ACTIVITY**

During the year, a number of issues received increased attention and will undoubtedly be the subject matter of study and legislation. These concern such matters, to name a few, as: revision of the Public Utility Gross Receipts and Franchise Tax laws, taxation of multistate corporations, taxation of non domiciliary banking corporations, local taxation of mobile homes, taxation of motor fuels and alcoholic beverages, federal tax cuts and federal indexing, homestead rebate program, property tax revaluations, classification of property, and the economy as it relates to tax considerations.

## **A LOOK TO THE FUTURE**

The Federal Economic Recovery Tax Act of 1981, which was modified by the Tax Equity & Fiscal Responsibility Act of 1982, will have long-term effects. The 1982 Act reflected changes in the rules concerning federal safe-harbor leasing and the accelerated cost recovery system depreciation. These federal tax changes must be evaluated to determine whether or not the long-term objective of Economic Recovery is obtained and its effect on State Government operations and spending programs.,

## **RECOMMENDATIONS**

Recommendations made last year continue to have validity:

Appointment of a special committee to re-examine property tax standards, measures of equity and realignment of taxing districts.

Appointment of a committee to review operation of the homestead rebate program.

A legislative committee to review the Farmland Assessment Act and make recommendations that will curtail speculation in farmland property acquisitions.

A review of all sales tax exemptions with recommendations for taxability where warranted.

Finally, it would seem feasible to consider the re-creation of a State Tax Policy Commission to make periodic studies and recommendations regarding all phases of taxation.

Respectfully submitted,

Sidney Glaser,  
Director  
Division of Taxation



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# **CHAPTER I**

## **HISTORY AND SUMMARY**

### **DIVISION HISTORY**

The Division of Taxation was established within the Treasury Department in 1948 (C. 92, P.L. 1948) as a part of reorganization following adoption of a new constitution in 1947. This new Division represented a transfer of functions from a State Department of Taxation and Finance established in 1944 (C. 112, P.L. 1944) which replaced a State Tax Department organized in 1931 (C. 336, P.L. 1931).

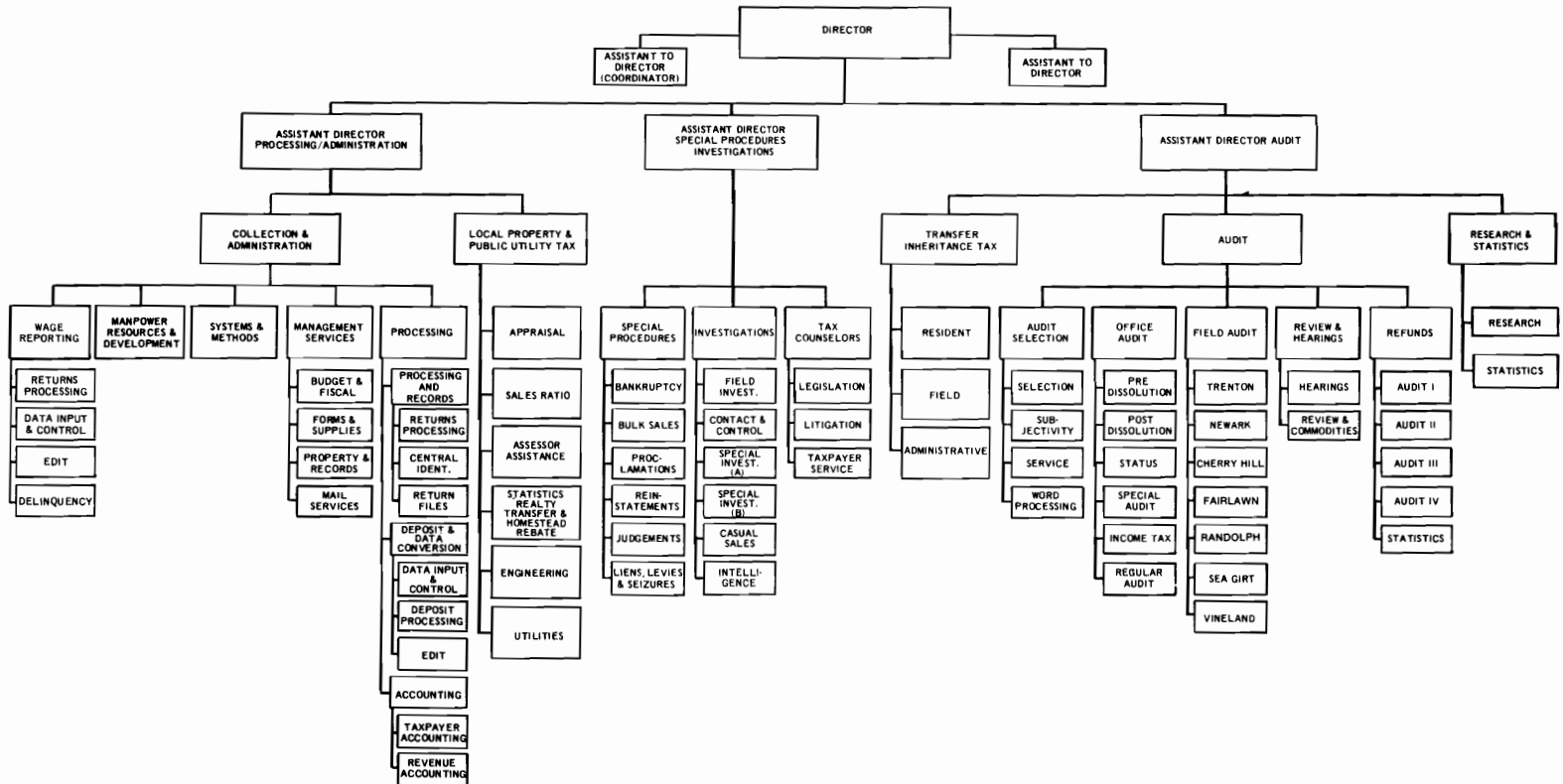
Antecedents of the State Tax Department were a State Board of Assessors established in 1884 (C. 208, P.L. 1884) and a Board of Equalization of Taxes established in 1905 (C. 67, P.L. 1905). These two Boards were consolidated in 1915 (C. 244, P.L. 1915) forming the State Board of Taxes and Assessment. Establishment of the State Tax Department resulted from a separation of assessment, collection, apportionment and equalization functions from responsibility for hearings and determination of tax appeals. This later function was assigned to a newly organized State Board of Tax Appeals which continued as the Division of Tax Appeals within the Treasury Department. Effective July 1, 1979, the Division of Tax Appeals was replaced by a Tax Court within the judicial system.

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

Effective September 1970, the Division reorganized itself along functional lines replacing an arrangement based upon ten bureaus, each responsible for a single tax or a group of taxes. Further refinements developed during 1977 when the Division was reorganized to distribute its activities among three assistant directors (see organization chart):

1. A consolidation of all processing and administration functions including Local Property and Public Utility Tax.
2. A grouping of Audit, Transfer Inheritance and Research and Statistics functions.
3. An expansion of Special Procedures and Investigations, to include Legal and Taxpayer Services.

# CHART 1 ORGANIZATION CHART DIVISION OF TAXATION





## STATUTORY RESPONSIBILITIES

Responsibilities of the Division arise under the following statutory provisions:

<i>Tax</i>	<i>N.J.S.A. Citation</i>
Alcoholic Beverage.....	54:41-1 et seq.
Alcoholic Beverage Wholesale Sales.....	54:32C-1 et seq.
Atlantic City Luxury.....	54:32B-24.1 et seq.
Business Personal Property.....	54:11A-1 et seq.
Cigarette.....	54:40A-1 et seq.
Corporation Business (Net Income and Net Worth).....	54:10A-1 et seq.
C.B.T. Banking Corporation.....	54:10A-1 et seq.
C.B.T. Financial Corporation.....	54:10A-1 et seq.
Corporation Income.....	54:10E-1 et seq.
Emergency Transportation.....	54:8A-1 et seq.
Financial Business.....	54:10B-1 et seq.
Gross Income.....	54A:1-1 et seq.
Insurance Premiums.....	54:16-1 et seq. 54:16A-1 et seq. 54:18A-1 et seq. and 54:17-4 et seq.
Local Property.....	54:4-1 et seq.
Motor Fuels.....	54:39-1 et seq.
Public Utility Tax:	
Public Utility Excise.....	54:30A-16 et seq.
Public Utility Franchise.....	54:30A-18 et seq.
Public Utility Gross Receipts.....	54:30A-49 et seq.
Railroad Franchise.....	54:29A-1 et seq.
Railroad Property.....	54:29A-1 et seq.
Realty Transfer Fee.....	46:15-5 et seq.
Sales and Use.....	54:32B-1 et seq.
Sanitary Landfill.....	13:1E-100 et seq.
Savings Institution.....	54:10D-1 et seq.
Spill Compensation.....	58:10-23.11 et seq.
State Recycling.....	13:1E-92 et seq.
Transfer Inheritance Tax:	
Transfer Inheritance.....	54:33-1 et seq.
Estate.....	54:38-1 et seq.
Wage Reporting Act.....	54:1-55 et seq.

## TAX ADMINISTRATION

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

*Tax Collection:* Administration of all taxes collected by the State for

State and local purposes except boxing, T.V. and wrestling, pari-mutuel racing, motor vehicle licenses and fees, outdoor advertising and motor fuels use tax.

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

The Division also exercises certain police functions with regard to administration of fair trade practice requirements under the "Unfair Cigarette Sales Act" (C. 247, P.L. 1952) and "An Act To Regulate The Sale of Motor Fuels." (C. 258, P.L. 1952).

## **TAX COLLECTIONS**

Collections by the Division during fiscal year ended June 30, 1982 totaled \$5.1 billion or 94.6% of all major State Tax collections within and outside the Division. This represented an increase of \$503.2 million, or 10.9% over fiscal 1981. The \$5.1 billion collected included \$816.4 million for payment to local governments for their direct support. This 16.0% of Division collections represented \$158.7 million of personal property replacement taxes (save-harmless), \$3.9 million of Class II railroad "replacement taxes," \$.25 million of financial business taxes, \$8.9 million of (Corporation Business Tax) Banking Corporation Taxes, \$614.2 million for Public Utility Franchise and Gross Receipts taxes and \$30.5 million for local assistance funding. Except for Revenue Sharing and Senior Citizen and Veteran Deductions (\$113.4 million), amounts distributed to each county and municipality are shown in Appendix III.

## **SERVICES TO LOCAL TAXING DISTRICTS**

The Division supervises and coordinates local property tax procedures in the 21 counties and 567 local taxing districts. Local Property Tax collections totaled \$4.5 billion representing an increase of \$360.6 million over the previous year. This compares with \$5.1 billion in major State tax collections. State responsibility for tax collections was 54.5%.

The Division also administers the Homestead Rebate Tax Program and provides rebate checks (totaling \$289.9 million in 1982) to eligible



homeowners within each taxing district. It apportions \$50 million of general revenue sharing to taxing districts together with reimbursement for veterans and senior citizen deductions (\$63.4 million in 1982).

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

Year	Taxes Collected by the Division	Taxes Collected by the State Outside the Division <sup>1</sup>	Taxes Adminis- tered by Counties	Taxes Adminis- tered by Municipi- palities <sup>2</sup>	Total State and Local Taxes
1980	\$3,866.4	\$293.9	\$26.9	\$3,743.5	\$7,950.7
1981	4,615.6	290.1	26.1	4,134.8	9,066.6
1982	5,118.8	289.9	24.5	4,495.4	9,928.6

<sup>1</sup>Does not include collections by the Lottery Commission or casino gambling taxes.

<sup>2</sup>Net tax after senior citizens and veterans deductions.

**TABLE 2**  
**MAJOR STATE TAX COLLECTIONS (NET) 1980-1982**

TAX SOURCE	Collections for Fiscal Year						Percent Changes	
	1982	% OF TOTAL	1981	% OF TOTAL	1980	% OF TOTAL	1981- 1982	1980- 1981
Collected by Division:								
Alcoholic Beverage .....	\$ 59,116,343	1.1%	\$ 58,918,678	1.2%	\$ 55,491,914	1.3%	+0.3%	+6.2%
Business Personal Property .....	58,438,198	1.1	64,531,427	1.3	70,893,758	1.7	-9.4	-9.0
Cigarette .....	177,445,227	3.3	175,284,573	3.6	171,245,450	4.1	+1.2	+2.4
Corporation Business: <sup>1</sup> .....	840,554,472	15.5	770,298,738	15.7	627,207,517	15.1	+9.1	+22.8
CBT Banks .....	37,776,799	0.7	33,193,794	0.7	30,604,224	0.7	+13.8	+8.5
CBT Financial Businesses .....	2,869,943	<0.1	879,218	<0.1	1,509,384	<0.1	—	-41.8
Corporation Income .....	135,898	<0.1	122,368	<0.1	214,112	<0.1	+11.1	-42.9
Emergency Transportation <sup>2</sup> .....	42,801,252	0.8	41,888,784	0.9	34,464,614	0.8	+2.2	+21.5
Financial Business <sup>3</sup> .....	20,595	<0.1	35,942	<0.1	628,032	<0.1	-42.7	—
Gross Income <sup>4</sup> .....	1,259,648,715	23.3	1,106,180,290	22.6	968,821,205	23.3	+13.9	+14.2
Insurance Premiums <sup>5</sup> .....	114,403,823	2.1	97,557,248	2.0	90,936,373	2.2	+17.3	+7.3
Miscellaneous Revenues <sup>6</sup> .....	927,474	<0.1	1,227,589	<0.1	1,754,010	<0.1	-24.4	-30.0
Motor Fuels .....	280,757,150	5.2	278,037,674	5.7	280,860,039	6.8	+1.0	-1.0
Public Utility Excise (State Use) .....	95,279,980	1.8	81,226,115	1.7	64,653,651	1.6	+17.3	+25.6
Public Utility Excise (Mun. Use) .....	619,332,368	11.5	500,102,231	10.2	161,538,500 <sup>7</sup>	3.9	+23.8	—
Railroad Franchise .....	101,204	<0.1	28,643	<0.1	45,056	<0.1	+253.3	-36.4
Railroad Property .....	205,220	<0.1	3,022,026	0.1	3,037,838	0.1	—	-0.5
Sales and Use .....	1,303,877,865	24.1	1,201,213,918	24.5	1,179,877,566	28.4	+8.5	+1.8
Alcoholic Beverage Wholesale .....	75,135,697	1.4	62,244,636	1.3	—	—	+20.7	—
Atlantic City Luxury (Mun. Use) .....	5,356,369	0.1	4,402,055	0.1	—	—	+21.7	—
Sanitary Landfill .....	2,225,799	<0.1	—	—	—	—	—	—
Savings Institution .....	128,190	<0.1	108,299	<0.1	3,954,792	0.1	+18.4	—
Spill Compensation .....	15,346,938	0.3	12,788,846	0.3	6,850,324	0.2	+24.6	+86.7
State Recycling .....	1,860,051	<0.1	—	—	—	—	—	—
Transfer Inheritance & Estate .....	124,938,624	2.3	122,318,134	2.5	111,646,287	2.7	+2.1	+9.6
Total Collected by Division <sup>8</sup> .....	\$5,118,844,666	94.6%	\$4,615,611,226	94.1%	\$3,866,365,001	93.0%	+10.9%	+19.4%

Collected Outside Division:											
Boxing-Wrestling-T.V. ....	\$	349,973	<0.1%	\$	226,419	<0.1%	\$	270,728	<0.1%	+54.6%	-16.4%
Motor Fuels Use .....		7,233,895	0.1		7,325,900	0.2		7,404,067	0.2	-1.3	-1.1
Motor Vehicle Fees .....		268,135,398	5.0		266,225,918	5.4		270,251,325	6.5	+0.7	-1.5
Outdoor Advertising .....		374,868	<0.1		223,206	<0.1		219,586	<0.1	+67.9	+1.7
Parl-Mutuel .....		13,774,408	0.3		16,074,449	0.3		15,725,286	0.3	-14.3	+2.2
<b>Total Collected Outside Division*</b> .....	<b>\$</b>	<b>289,868,542</b>	<b>5.4%</b>	<b>\$</b>	<b>290,075,892</b>	<b>5.9%</b>	<b>\$</b>	<b>293,870,992</b>	<b>7.0%</b>	<b>-0.2%</b>	<b>-1.3%</b>
<b>Total Major State Tax Collections</b> .....	<b>\$</b>	<b>5,408,713,208</b>	<b>100.0%</b>	<b>\$</b>	<b>4,905,687,118</b>	<b>100.0%</b>	<b>\$</b>	<b>4,160,235,993</b>	<b>100.0%</b>	<b>+10.3%</b>	<b>+17.9%</b>

1. Includes "Deferred Dissolution Tax" revenues to be transferred to the appropriate account when returns are received (c. 367, P.L. 1973). 1980—\$19,489; 1981—\$88,160; 1982—\$318,714.
2. Reflects transferred amounts to Gross Income Tax (c. 66, P.L. 1976): 1982—\$37,393,018.
3. Represents Unincorporated Financial Business collections and audit receipts from both Incorporated and Unincorporated Financial Business.
4. Excludes \$1,790,199 which was dedicated to the Gubernatorial General Election Fund.
5. Includes collections representing reimbursement for Motor Vehicle Security Responsibility Law: 1980—\$3,880,158; 1981—\$4,216,601; 1982—\$4,767,874.
6. Repealed tax audit receipts. Amounts include Capital Gains and Other Unearned Income, Retail Gross Receipts, Transportation Benefits and Unincorporated Business.
7. Represents portion of "Certification of Assessment: Public Utility Excise—Gross Receipts and Franchise (c. 10, 11 & 12, P.L. 1980).
8. Includes Public Utility Administrative Cost: 1980—\$130,355; 1981—\$153,799; 1982—\$160,472.
9. Excludes lottery winnings and casino gambling taxes.

## **CHAPTER II PROGRESSING AND ADMINISTRATION**

Processing and Administration Activity is responsible for processing tax returns and forms, deposit of receipts, all administrative functions, Local Property and Public Utility Tax and wage reporting.

### **MANAGEMENT SERVICES**

#### **Property Management**

The Division occupies floor space on seven of the ten floors in the Taxation Building, all three floors of the Mill Hill Processing Center and Annex, six field offices located in Fair Lawn, Newark, Sea Girt, Cherry Hill, Vineland and Randolph, as well as two warehouses in the City of Trenton. A one-story building on Roebling Avenue is being used by the Wage Reporting Branch.

#### **Budget and Fiscal**

Budget activities include planning, preparation, and execution of six separate budgets on an annual basis under the zero-based budget concept. Individual budgets include: Processing/Administration; Special Procedures/Investigations; Audit; Gross Income Tax; Homestead Rebate Program; and Wage Reporting Act.

Cost of operating the Division during fiscal 1982 approximated .89% of revenues collected.

#### **Mail Services**

Mail operation is responsible for proper handling of a large volume of forms, documents, etc. comprising mail services for the entire Division. It also performs mail service for several other state agencies. During 1982, Mail Services processed over 13.6 million pieces of outgoing mail and over 10 million pieces of incoming mail.

### **Set-off Individual Liability (SOIL)**

The SOIL Program was implemented during fiscal 1982. The purpose of this system is to provide State Agencies with another avenue of collecting debts owed by individuals by "setting-off" those debts against Gross Income Tax returns and/or Homestead Rebates which might otherwise be payable to those individuals.

### **Printing and Supplies**

Tax forms used by the Division are designed internally and ordered by the Treasury Department Purchase Bureau in accordance with specifications provided by the Printing and Supplies Unit. Office supplies are ordered, received and distributed from a central stock room.

### **Records Management**

The records management program is designed to store aging records in warehouses at minimum cost in a manner to accomplish retrieval as needed or destruction in accordance with official criteria.

## **MANPOWER RESOURCES & DEVELOPMENT**

### **Personnel**

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

### **In-Service Training**

A wide variety of in-service training courses for Division personnel range from orientation programs to executive and middle management programs for upper level supervisory personnel. During 1982, 227

persons completed training courses offered by the Department of Civil Service, 103 employees completed job-related evening college courses under a tuition refund plan and 97 attended special seminars and conferences.

## **PROCESSING**

This Branch is responsible for centralized Division services including tax returns and checks, requests for forms, legal questions, general correspondence regarding taxpayer accounts, application for licenses, Homestead Rebate applications, license fees, and others.

Except for Transfer Inheritance and Local Property and Public Utility Taxes, this Branch processes all tax returns. It also acts as liaison with the Bureau of Data Processing in the control of taxpayer identification, registration, billings, and adjustments to taxpayer accounts.

### **Returns Processing Section**

Returns Processing includes extracting, screening, coding, numbering and distribution to appropriate sections within the Division. It received over 8.6 million pieces of mail during 1982.

More than 95% of all checks received are deposited in the bank on the day received.

A comparison of mail receipts for the last two fiscal years follows:

Tax Source	Mail Receipts	
	1981	1982
Alcoholic Beverage .....	5,402	5,681
Business Personal Property .....	137,829	109,746
Cigarette .....	30,935	34,007
*Corporation Business .....	271,381	371,805
Emergency Transportation .....	206,149	194,556
Gross Income:		
Employee—1040 Estimated .....	503,543	569,830
Employee—1040 .....	3,080,520	3,163,084
Employer—Withholdings .....	1,151,344	1,142,911
Homestead Rebate Applications .....	1,497,701	1,450,689
Employer Reconciliations .....	143,920	149,676
Miscellaneous Mail .....	303,273	249,718
Motor Fuels .....	30,502	30,003
Sales and Use .....	<u>1,108,499</u>	<u>1,168,947</u>
Total	8,470,998	8,640,683

\*Includes Corporation Business, Financial Business, Insurance Premiums, Savings Institution, and Bank Stock Taxes.

### Data Input and Control Section

This section is responsible for controlling all computer input and output data generated by processing of tax forms and related documents. It contains two units:

1. *Data Capture Unit*—handling input required to service all computer programs holding cash verification, tax return editing and billing, delinquencies, field investigation assignments, audit selection, identification, microfilm and the Cash Receipts Accounting System which involves the input of checks and cash receipts.
2. *Data Input and Output Control Unit*—control of source documents and input and output reports involves maintenance of control ledger, delivery of hard copy reports and microfilm, and liaison with Accounting Section and Bureau of Data Processing. With more than 300 separate computer programs and their applications, volume runs into the millions of entries.

### Data Perfection Section

During fiscal 1982, this Section handled approximately 452,000 edit errors. In addition, the advent of the Cash Receipts Accounting System



brought about a new type of edit. The quantity of rejected items varies depending on daily volume captured in Data Input and the type of tax being inputted. Many rejections will correct themselves as the processing cycle continues; however, some rejections require research and resubmission thru Data Input.

### **Deposit Preparation Section**

This section prepares all checks and cash receipts for bank deposit representing payments for tax returns, billings, licenses, etc. It also maintains liaison with Depository Banks, and Division of Budget and Accounting. During fiscal 1982, approximately 4.1 million checks and cash transactions were deposited.

### **Central Identification Section**

Central Identification maintains the Unified Taxpayer File containing appropriate information regarding taxpayer accounts. It consists of five units as follows:

1. *Changes*—Completed over 270,517 changes to the master file.
2. *New Registration Unit*—Coded and examined 44,500 applications and processed 27,000 "New Corporation Control Forms" and 22,000 "Changes to Corporation Identification."
3. *Correspondence*—Typed and mailed more than 214,000 pieces of correspondence and tax returns.
4. *Edit*—Prepared more than 145,800 corrections to Taxpayer Identification and Cash Records.
5. *Data Input*—Entered over 438,300 changes and added over 54,000 new accounts to the Unified Taxpayer File. All additions and changes are immediately available to all users of the system throughout the Division.

The Licenses and Registration Section processes and issues Cigarette and Motor Fuel Licenses involving fees and special types of licenses requiring bonds, and the transfer of Alcoholic Beverage Licenses.



During Fiscal 1982, 65,434 licenses and registrations were issued for Cigarette, Motor Fuels and Alcoholic Beverage Taxes as follows:

Type of License and Registration Issued	Number Issued	
	1981	1982
Cigarette Tax:		
Distributors .....	122	113
Wholesaler .....	283	310
Over-the-Counter .....	16,825	18,049
Vending Machines .....	30,458	29,353
Miscellaneous .....	521	498
Motor Fuels Tax:		
Gasoline Jobbers .....	27	26
Distributors .....	80	97
Special Licenses A & B .....	1,898	1,786
Retail Licenses .....	6,737	6,451
Wholesale Licenses .....	515	567
Transport Licenses .....	3,223	3,264
Alcoholic Beverage:		
Transfers .....	4,850	4,920
Total	65,539	65,434

### Revenue Accounting

After initial processing, the Accounting Section receives tax returns and reconciles totals of checks and returns for 23 taxes. Transmittals of income for the revenue received daily are forwarded to the Division of Budget and Accounting via the Agency Accounting System which is an on-line computer system.

This section also monitors Cigarette Tax meters set at Trenton and six district offices, and designated field banks throughout the State.

### Taxpayer Accounting

The Taxpayer Accounting Section is responsible for the assessment of tax underpayments and penalty and interest charges resulting from the late filing and/or late payment of tax returns and reports. The major taxes employ computerized assessment notices and manual assessment procedures are used for low volume taxes. The section handles the responses to the assessment notices, prepares any required adjustments and is responsible for the accuracy of the individual records of each taxpayer.

Over 400,000 computerized assessment notices and 25,000 manual assessments were issued in fiscal 1982. Collections from these assessments were in excess of \$33 million.

The section is also responsible for preparing adjustments requested by other sections and processing collections or incomplete returns received by other areas of the Division.

### **Returns Files**

The Returns Files Section is presently maintaining files for six different taxes, Gross Income, Sales, Corporation Business, Emergency Transportation, Business Personal Property and Alcoholic Beverage.

During fiscal 1982, approximately 7.25 million returns were added to the files. More than 570,000 requests for files and returns were completed.

### **SYSTEMS AND METHODS**

Systems and Methods conducts "in-house" management studies on a continuing basis. It also acts as a liaison with the Bureau of Data Processing. Additional areas of responsibility include tax form revision and development. Principle activities during 1982 include:

Set-Off Individual Liability System (S.O.I.L.)—Coordinated the implementation of the SOIL system in accordance with C. 239, P.L. 1981.

Wildlife Contribution Fund—Developed and implemented procedures relative to "wildlife check-off" provision of the Gross Income Tax.

Data Processing—Assisted in development and implementation of new data processing programs.

Federal/State Exchange of Tax Information—Maintained an interface with the Federal Government relative to the implementation of safeguards and procedures for the exchange of individual and business tax information.

Tax Administration—Developed and implemented systems for administering the Solid Waste Recycling Tax and the Landfill Closure and Contingency Tax.

### *Major Studies and Activities*

Continuing studies of special equipment, special procedures and new developments in management technique and equipment are the order of the day within this section. In addition to its own management improvement activities, this section evaluates employee suggestions under the award program.

### **WAGE REPORTING**

The Wage Reporting Branch was established in April of 1981 to administer provisions of the New Jersey Wage Reporting Act (P.L. 1980, C. 48). The Act, approved on June 26, 1980, is designed to identify and control abuse of public assistance and employment security programs.

This branch receives reports on a quarterly basis from employers that contain the name, social security number, gross wages, and State Income Tax Withholdings for every person in their employ who work or reside in New Jersey.

Information obtained by the Wage Reporting Branch is matched by computer against lists submitted by the Division of Public Welfare and the Division of Unemployment and Disability Insurance. Lists submitted by these agencies contain name and social security number of individuals who received public assistance or unemployment benefits during the quarter. When a match occurs, the agency submitting the name is provided with employee's name, social security number, wages paid, and name and address of the employer. The Wage Reporting Act requires the agencies to investigate and, if appropriate, take action against an individual who has received benefits illegally.

During fiscal 1982, lists from the Division of Public Welfare and the Division of Unemployment and Disability Insurance were matched against the information compiled from the Employer Report of Wages Paid (WR-30) for the four quarters of 1981. The projected savings of public funds from these matches are in excess of \$30 million for the Division of Public Welfare and in excess of \$6 million for the Division of Unemployment and Disability Insurance.

## CHAPTER III

# LOCAL PROPERTY AND PUBLIC UTILITIES

### INTRODUCTION

Local Property Taxes produced 45.5% of New Jersey State and Local Taxes collected during fiscal 1982. Continuing progress is evidenced by recent development of statewide standards for County Tax Board rules and regulations. Chapter 499, P.L. 1979 established the office of County Tax Administrator and otherwise provided for the strengthening of the state and professionalization of county board of taxation.

Principal activities include: (1) administration of public utility and railroad taxes; (2) implementation of standards dealing with County Tax Board rules and regulations, revaluation contracts, certification of assessors, and tax maps; (3) preparation of annual Table of Equalized Valuations and tax abatement statistics; (4) assistance to local property tax administrators; (5) administration of farmland assessments, realty transfer tax, homestead rebates; (6) apportionment to local taxing districts of revenue sharing, personal property replacement, and in lieu payments for state owned property; (7) service to other departments and individuals.

**TABLE 3**  
**NEW JERSEY LOCAL PROPERTY TAX GROWTH BY YEARS<sup>1</sup>**

<i>Year</i>	<i>Total (millions)</i>	<i>Percent Change</i>	<i>Year</i>	<i>Total (millions)</i>	<i>Percent Change</i>
1961	\$ 899.7	12.80%	1972	\$2,393.8	9.98%
1962	971.2	7.94	1973	2,536.3	5.96
1963	1,035.6	6.63	1974	2,712.3	6.94
1964	1,124.5	8.59	1975	2,971.1	9.55
1965	1,201.1	6.82	1976	3,295.1	10.91
1966	1,239.0	3.16	1977	3,205.2	-2.73
1967	1,410.9	13.88	1978	3,275.3	2.19
1968	1,519.2	7.68	1979	3,441.6	5.08
1969	1,676.7	10.37	1980	3,743.5	8.77
1970	1,922.3	14.65	1981	4,134.8	10.45
1971	2,176.6	13.23	1982	4,495.4	8.72

<sup>1</sup>Net collections. Gross Collection (See page 72) less senior citizen and veteran deductions (\$63.4 million).

## **IMPLEMENTATION OF STANDARDS**

### **Revaluation and Reassessment**

Revaluation and reassessment programs are of primary importance in attaining uniform local property tax assessments and are given continual attention. Between 1951 and 1982, 559 local taxing districts undertook 1,365 such programs by professional revaluation firms. In 1982, 38 taxing districts implemented a revaluation.

Chapter 424, P.L. 1971 requires the Division to establish standards to be used in valuation and revaluation for assessment purposes, and to prescribe minimum qualifications for firms and individuals engaged in such activity. The Director must approve any contract for this purpose and must determine that the contractor meets prescribed qualifications. During fiscal 1982, 59 contracts and/or specifications were approved.

### **Certification of Assessors**

Chapter 44, P.L. 1967 requires each taxing district to be served by a certified assessor. During fiscal 1982, the Division held two assessor certification examinations. A total of 144 candidates completed this examination in fiscal 1982.

Of the 1,408 persons who have been issued a tax assessor certificate since inception of the program, 471 are presently in office, 393 are no longer in office, 54 are on an assessor's staff, 341 have no connection with an assessor's office, 101 are deceased, 4 have had their tax assessor certificate removed, and 13 are out of state residents.

There are 831 assessor positions in New Jersey of which 690 are filled. 535 tax assessor certificate holders fill 623 of the assessor positions, while 20 of the positions are held by non-certified persons and 47 of the positions are filled by assessors who hold office by statutory provisions allowing anyone who has held office as assessor on a continuous basis since July 1, 1967 to continue in office. 102 certified tax assessors serve more than one taxing district.



## **Tax Maps**

New Jersey law (Chapter 18, P.L. 1918 and Chapter 167, P.L. 1939) provides for the preparation of "maps for purposes of taxation in all taxing districts," except townships having populations under 2,500. The Director is responsible for approval of such maps and may direct a municipality in its preparation (N.J.S.A. 40:146—29).

Chapter 424, P.L. 1971, requires inspection of an up-to-date tax map prior to approval of any revaluation contract. Since 1972, 101 taxing districts have developed completely revised tax maps and 390 have existing maps judged current and usable.

Tax maps have never been approved in 19 taxing districts, including those that are not required to have a map, 246 districts have approved tax maps more than sixteen years old, and the remaining 321 have maps approved between 1965-1982. Some of those not approved recently are maintained on the basis of current specifications.

## **County Tax Board Rules and Regulations**

Subsequent to adoption of uniform rules and regulations governing County Boards of Taxation (C. 119, P.L. 1973), the Director, in cooperation with members of the County Boards, maintains constant review to keep them current with changes in law and practice. Chapter 499, P.L. 1979 establishes the office of County Tax Administrator.

## **EQUALIZATION AND TAX ABATEMENTS**

### **Equalization Table**

Each year the Division publishes a Table of Equalized Valuations showing the average ratio of assessed value to true value of real estate in each of the 567 local taxing districts. This table is certified to the State Commissioner of Education pursuant to Chapter 86, Laws of 1954 (N.J.S.A. 54:1—35.1) for use in calculating and distributing State school aid. Equalized valuations are also the basis for apportioning county taxes among local taxing districts and for apportioning the tax cost for a large number of regional school districts among component taxing districts. Equalized valuations are also the basis for measuring debt limits for local governmental units.

The ratio of assessed valuation to sales price is calculated for each usable sale and all are classified into four groups (vacant land, residential, farm, business<sup>1</sup>). An overall district average weighted ratio is calculated for all classes as a weighted average of separate ratios calculated for each class. This district weighted ratio is applied against assessed value of the district to determine aggregate "true value."

"True value" is averaged with true value for the preceding year after adjustment for "added and omitted assessments." This averaging has the two-way advantage of avoiding abrupt changes in ratio from year to year and avoiding undue influence of inadequate samples of sales of a single year.

The average ratio of assessed value to true value of all real estate in 1982 was 65.60%.

The table of Equalized Valuations promulgated October 1, 1982 shows that the aggregate assessed valuation of the real property in the State totaled \$118.6 billion and the aggregate true value totaled \$180.8 billion. Total equalized valuation increased from \$167.7 billion in 1981 to \$182.8 billion in 1982, an increase of 15.1 billion, or 9.0%.

### **Farmland Assessment**

The "Farmland Assessment Act of 1964" (C. 48, P.L. 1964) provides for preferential assessment of land—"actively devoted to agricultural or horticultural use," as its value for such rather than market value. Unit values for various types of farmland are jointly determined with the Department of Agricultural Economics and Marketing, Rutgers University.

In 1982 there were 36,806 "line items" of qualified farm assessments comprising 1,254,308 acres or 26.10% of total State area. Although large in area, these farmland assessments represent .27% of the entire property tax base.

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<sup>1</sup>Business properties are subclassified into commercial, industrial and apartments for statistical purposes.

**TABLE 4  
1982 SUMMARY OF FARM ASSESSMENT'  
REGULAR FARM (3a) QUALIFIED FARM (3b)**

	3a (Regular Farm)		3b (Qualified Farm)				Total Farm		Percent Distribution	
	No. of Line Items <sup>2</sup>	Assessed Value	No. of Line Items <sup>2</sup>	Total 3b Acreage	3b Acres as % of County Area	Assessed Value	No. of Line Items 3a & 3b <sup>2</sup>	Assessed Value	Farm Assessed 3a	Value 3b
Atlantic .....	1,211	\$ 27,078,424	1,301	43,150.66	11.92%	\$ 8,082,030	2,512	\$ 35,160,454	77.01	22.29
Bergen .....	121	19,422,070	201	3,419.57	2.27	1,971,995	322	21,394,065	90.78	9.22
Burlington .....	1,750	92,624,670	3,611	170,312.57	32.48	35,227,550	5,361	127,852,220	72.45	27.55
Camden .....	424	13,819,069	839	15,377.15	10.82	7,703,711	1,263	21,522,780	64.21	35.79
Cape May .....	342	9,215,580	484	12,261.24	7.22	2,811,070	826	12,026,650	76.63	23.37
Cumberland .....	1,898	56,862,750	2,648	82,986.16	25.81	20,342,731	4,546	77,205,481	73.65	26.35
Essex .....	23	5,090,000	44	510.39	.63	279,000	67	5,369,000	94.80	5.20
Gloucester .....	1,913	73,859,300	3,287	85,867.82	40.83	34,702,450	5,200	108,561,750	68.03	31.97
Hudson .....	—	—	—	—	—	—	—	—	—	—
Hunterdon .....	2,896	254,279,120	4,766	163,824.75	58.58	33,827,462	7,662	288,106,582	88.26	11.74
Mercer .....	1,025	73,106,005	1,787	58,179.16	40.22	16,682,665	2,812	89,788,670	81.42	18.58
Middlesex .....	712	40,842,900	1,327	41,724.82	21.11	18,035,750	2,039	58,878,650	69.37	30.63
Monmouth .....	2,140	133,586,415	2,901	89,409.03	29.29	38,596,472	5,041	172,182,887	77.58	22.42
Morris .....	592	54,302,975	1,281	36,977.80	12.09	11,661,381	1,873	65,964,356	82.32	17.68
Ocean .....	424	21,066,750	464	13,356.66	3.26	3,075,740	888	24,142,490	87.26	12.74
Passaic .....	60	3,127,700	167	7,541.88	6.13	1,749,500	227	4,877,200	64.13	35.87
Salem .....	1,735	50,027,700	3,624	118,597.95	54.02	25,832,900	5,359	75,860,690	65.95	34.05
Somerset .....	945	97,122,500	1,747	69,434.32	35.56	15,953,739	2,692	113,076,239	85.89	14.11
Sussex .....	1,556	75,408,420	3,336	127,028.82	37.71	17,685,117	4,892	93,093,537	81.00	19.00
Union .....	16	1,323,800	38	416.12	.63	358,500	54	1,682,300	78.69	21.31
Warren .....	1,359	80,922,705	2,953	113,931.12	49.18	20,709,198	4,312	101,631,903	79.62	20.38
Totals .....	21,142	\$1,183,088,853	36,806	1,254,307.99	26.10	\$315,289,051	57,948	\$1,498,377,904	78.96	21.04

NOTES:

1. Regular farms (land and improvements) are valued by the same standard as other taxable property. Qualified farms (land only) are assessed on basis of agricultural use only upon application of owner.
2. Number of line items cannot be interpreted as the number of farms, some farms encompass more than one line item.



### **Water Pollution and Air Pollution Tax Exemption**

N.J.S.A. 54:4—3.56 et seq. and N.J.S.A. 13:1 D-7 provide for exempt status of certain air and water pollution control equipment, facilities and devices upon certification by the State Commissioner of Environmental Protection. Ratables exempted under these laws total \$40,636,011.

### **Solar Energy Exemption**

Chapter 256, P.L. 1977 provides for the exemption of certified solar heating and cooling systems from real property taxation. The local construction code official is responsible for the certification of such systems when found to be designed primarily as solar heating and cooling systems.

Under the Act, the exemption amount is defined as the difference in the assessed value of the property with and without the certified solar system. Ratables exempted under this law totaled \$418,600.

### **Business Personal Property**

Effective in 1968, all business personal property except that of telephone, telegraph, and messenger system companies was removed from local tax rolls (C. 136, P.L. 1966). A personal property tax replacement program was designed to distribute State collected revenue to municipalities. A "save-harmless" measure assured municipalities of no less than the greater of their business personal property taxes in 1964, 1965, 1966 or 1967 (C. 135, P.L. 1966). Any excess revenues obtained from four replacement tax sources over the "save-harmless" requirement is distributed to all municipalities pursuant to a formula (N.J.S.A. 54:11D-4). The "save-harmless" amount of \$106,835,188 was exceeded in 1975-1976 by \$51,868,646.

Repeal of most replacement taxes was accompanied by legislation providing annual appropriation of not less than \$158,703,834, the amount certified on October 15, 1976 (C. 3, P.L. 1977). C. 4, P.L. 1977 provided for the repeal of the business personal property tax on all business machinery and equipment acquired on or after January 1, 1977. As a result, revenue from this source decreased from \$70.9 million in 1980 to \$64.5 million in 1981 to \$58.4 million in 1982.

### **“In Lieu” of Tax Payments**

Chapter 272, Laws of 1977 provides for payments to municipalities for local services “in lieu” of taxes on certain State-owned property.

The law provides that eligible State-owned property shall not include property used or held for future use for highway, bridge or tunnel purposes nor shall it include property which is qualified under another State law for any other payment “in lieu” of taxes.

### **Exempt Property Lists**

Legislative provision for payment in lieu of tax revenues to taxing districts for services rendered to state owned exempt properties placed added emphasis on continuing efforts to attain realistic assessment for all exempt properties. Annual lists of exempt property valuations are compiled.

## **LOCAL SUPPORT AND SERVICES**

### **Assistance to County Boards of Taxation**

Close contact with the 21 County Boards of Taxation is maintained by correspondence, telephone, and by visits to the field staff. During the year 5,765 calls were made by the staff for this purpose. Division staff meets monthly with the Executive Committee of the New Jersey Association of County Tax Board Commissioners and County Tax Administrators to discuss problems and plans of the County Boards and assessors. It is through such close cooperation that uniform implementation of new or amended legislation and procedures is developed and maintained.

### **Assistance to Local Assessors**

Division field staff maintain regular contact with local assessors to provide direct assistance in solving day-to-day administrative problems. Specialized assistance is provided in the case of property appraisals and methods for assessing unusual or complex properties. New assessors receive special training. During the year 10,580 calls were made by members of the field staff to assist assessors in carrying out the duties of their office. This is an especially significant activity

since average annual turnover of assessors in office approximates 12%.

### **Assessor Training**

Since 1954 the Division has co-sponsored annual in-service training courses for assessors conducted by the Bureau of Government Research at Rutgers, The State University, at strategic locations throughout the State. The Division supplies some of the instructors for courses, is represented on the planning committee and participates in the annual Rutgers Conference for Assessing Officers. The New Jersey Real Property Appraisal Manual, The Handbook for New Jersey Assessors and the Assessors Law Manual are the primary textbooks used in all in-service training courses.

### **Real Estate Appraisals**

An Appraisal unit is maintained for assistance to assessors in appraisals of special purpose or other properties of unusual character. During fiscal 1982, assistance was given in 95 municipalities on 167 separate properties having an appraised value of \$627,416,684. Valuation data are accumulated as a basis for developing improved property assessment standards for local assessors. In addition to appraisals for assessors, appraisal assistance is often rendered to other state agencies. Appraisals, where necessary, are also prepared in conjunction with the valuation of state owned property reported by taxing districts under Chapter 272, Laws of 1977.

### **Data Processing For Local Tax Roles**

As of 1982, the assessment records of all taxing districts are produced and maintained using a data processing system developed by the State.

Full implementation of the New Jersey Property Tax System (MOD IV) enables county boards of taxation to accomplish mechanically a variety of tasks formerly requiring extensive manual effort.

## **HOMESTEAD TAX REBATE**

A Homestead Tax Rebate calculated at \$1.50 per \$100 to \$10,000 of equalized value, or two-thirds of equalized value, whichever is less, plus 12.5% of the effective tax rate in the municipality wherein the rebate is claimed, multiplied by \$10,000 of equalized value or two-thirds of equalized value whichever is less is mailed to each qualified homeowner in New Jersey. (C. 72, P.L. 1976).

Approximately 1.49 million rebate checks totaling \$289.9 million were mailed to taxpayers on or before July 15, 1982. The average rebate was \$194.28. Senior citizen homeowners (65 or older), disabled, or surviving spouses, (55 or older) received an additional \$50.

## **STATE REVENUE SHARING**

A State Revenue Sharing Fund was established in 1976.

Distribution of the revenue from this fund is made to all municipalities with an effective tax rate in excess of \$1.00 per \$100.00 in true valuation in proportion which the qualifying municipality bears to the total population of all municipalities in the State according to the most recent State population estimates published by the New Jersey Department of Labor & Industry except in the year of a promulgated Federal decennial census in which event the Federal census will be used.

## **TAXES ADMINISTERED**

### **Public Utility Taxes**

Adoption of a public utility excise tax for State use (C. 41 and C. 42, P.L. 1963) had the effect of bringing a function of tax administration and collection to an activity which was traditionally involved only in valuation and apportionment functions. Addition of the Excise Tax involved an additional computation and assessment of taxes paid directly to the State for State Use.

Public Utility Franchise Taxes and Gross Receipts Taxes are now collected by the State for distribution to municipalities. (P.L. 1980, Chapters 10, 11, & 12.)

## **Railroad Taxes**

Local Property administers the Railroad Property Tax and Franchise Tax and determines the amount of State aid payable to taxing districts in lieu of Class II railroad property taxes.

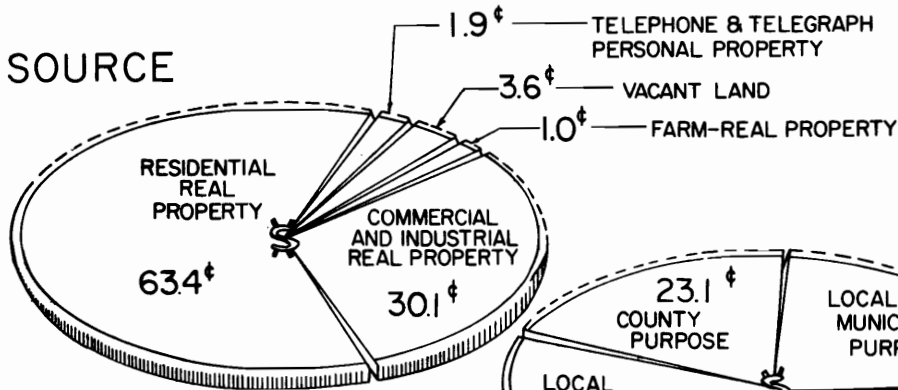
Declining reliance upon railroad taxes due to economic and other changes has created a condition of "phasing out." All railroad taxes are presently collected by the State. Local taxing districts receive payments in lieu of railroad property taxes based on 1966 adjusted valuations. State payments under such formula substantially exceed the amount of railroad taxes collected. Railroad owned property not used for railroad purposes is assessed and taxed locally.

CHART 2

# THE TAX DOLLAR

ALL MUNICIPALITIES - CALENDAR YEAR 1982 - \$4,495.4 MILLIONS

ITS SOURCE



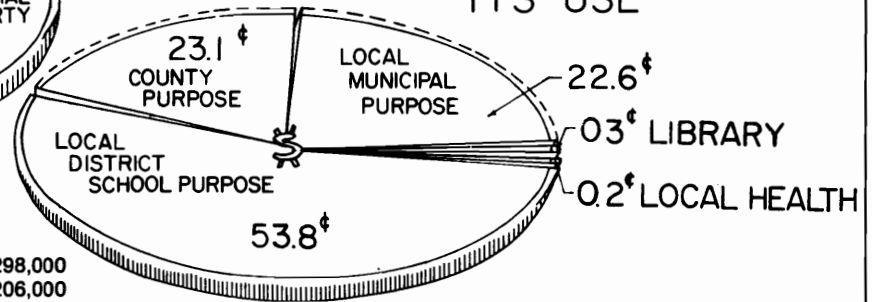
TAX SOURCE

Real Property	
Vacant Land	\$ 162,298,000
Residential	2,895,206,000
Farm	45,542,000
Commercial & Industrial	1,372,467,000
Personal Property	
Telephone & Telegraph	87,618,000
Total Tax	\$4,563,131,000

\*Total tax levy as reported in county abstract of ratables is \$4,558,756,000.

The total of \$4,563,131,000 was derived by applying local tax rates rounded to the nearest cent.

ITS USE



TAX USE

County	\$1,054,061,000
Library	14,608,000
Local Health	7,861,000
School	2,453,949,000
Local Municipal	1,027,925,000
Total Tax	4,558,756,000
Total (Net) Tax	\$4,495,373,000

**TABLE 5  
PUBLIC UTILITIES GROSS RECEIPTS AND FRANCHISE TAXES  
COLLECTED BY THE STATE FOR  
DISTRIBUTION TO MUNICIPALITIES  
(CALENDAR YEAR)**

Number of Companies	Classification	Franchise Tax		Gross Receipts Tax	
		Gross Receipts Taxable	Taxes	Gross Receipts	Taxes
3	Electric .....	\$ 925,433,661	\$ 50,952,475	\$1,437,507,228	\$118,478,592
3	Gas .....	487,402,893	25,484,535	516,494,613	40,529,241
2	Electric & Gas .....	2,810,208,892	145,619,372	3,436,598,155	268,098,540
75	Water .....	153,258,015	7,783,268	160,944,200	12,521,375
18	Sewer .....	5,123,834	274,130	6,311,542	505,170
8	Telephone & Telegraph .....	696,383,891	35,534,498	—	—
109		<u>\$5,077,811,186</u>	<u>\$265,648,278</u>	<u>\$5,557,855,738</u>	<u>\$440,132,918</u>
1	Municipal Electric .....	6,791,001	409,076	6,791,001	566,948
110	Net Tax Apportioned <sup>1</sup>	<u>\$5,084,602,187</u>	<u>\$266,057,354</u>	<u>\$5,564,646,739</u>	<u>\$440,699,866</u>
	Administrative Cost		+61,587		+98,895
	Total .....		<u>\$226,118,941</u>		<u>\$440,798,761</u>

<sup>1</sup>Includes adjustments for credits and advance payments made under c. 35 & c. 36, P.L. 1979



**TABLE 6**  
**SUMMARY OF LOCAL PROPERTY—NET VALUATIONS TAXABLE**

County	1982	1981	Increase or Decrease
Atlantic .....	\$ 4,806,245,385	\$ 4,229,711,511	\$ 576,533,874
Bergen .....	20,854,326,540	19,947,342,298	906,984,242
Burlington .....	5,485,392,393	5,072,486,607	412,905,786
Camden .....	5,314,953,230	5,251,442,612	63,510,618
Cape May .....	3,333,382,939	2,777,039,344	556,343,595
Cumberland .....	1,541,497,090	1,378,160,907	163,336,183
Essex .....	8,083,682,600	8,062,099,700	21,582,900
Gloucester .....	3,067,966,025	2,788,601,971	279,364,054
Hudson .....	3,664,885,693	3,589,042,623	75,843,070
Hunterdon .....	2,443,555,761	2,262,743,720	180,812,041
Mercer .....	4,009,023,632	3,931,148,630	77,875,002
Middlesex .....	9,696,084,397	9,182,207,884	513,876,513
Monmouth .....	8,633,263,747	7,002,835,621	1,630,428,126
Morris .....	8,718,006,657	7,138,523,243	1,579,483,414
Ocean .....	8,083,630,585	6,953,617,758	1,130,012,827
Passaic .....	4,808,262,476	4,777,138,832	31,123,644
Salem .....	755,329,388	725,131,215	30,198,173
Somerset .....	5,089,531,892	4,852,543,725	236,988,167
Sussex .....	2,015,207,429	1,811,355,328	203,852,101
Union .....	8,588,641,281	7,823,765,441	764,875,840
Warren .....	1,521,581,425	1,445,591,141	75,990,284
<b>Totals</b>	<b><u>\$120,514,450,565</u></b>	<b><u>\$111,002,530,111</u></b>	<b><u>\$9,511,920,454</u></b>

**TABLE 7  
SUMMARY OF EXEMPT PROPERTY VALUES REPORTED  
IN COUNTY ABSTRACT OF RATABLES**

Valuations of exempt property with changes in each classifications, as follows:

	1982	1981	Increase or Decrease
Public school property .....	\$ 5,008,169,101	\$ 4,785,823,075	\$ 222,346,026
Other school property .....	1,741,967,117	1,681,998,680	59,968,437
Public property .....	9,084,188,277	8,438,989,913	645,198,364
Church and charitable property .....	3,124,872,085	2,990,413,717	134,458,368
Cemeteries and graveyards	360,358,108	353,994,528	6,363,580
Other exemptions:			
Real .....	4,787,599,412	4,525,109,962	262,489,450
Total .....	\$24,107,154,100	\$22,776,329,875	\$1,330,824,225

Note: Valuations reported in Abstract of Ratables. Subject to adjustment upon review.

**TABLE 8  
SUMMARY OF LOCAL PROPERTY TAXES—CALENDAR YEAR**

	1982	1981	Increase or Decrease
<b>LEVIED BY LOCAL ASSESSORS:</b>			
County taxes (exclusive of counties' quota of bank stock taxes) .....	\$1,054,061,419.33	\$ 963,892,829.01	+\$ 90,168,590.32
County Library taxes .....	14,608,184.43	12,788,769.94	+1,819,414.49
County Local Health Service taxes .....	7,861,499.00	7,069,503.00	+791,996.00
Local Purpose taxes:			
District School taxes .....	2,453,948,574.42	2,284,892,378.69	+169,056,195.73
Other local taxes .....	1,027,924,891.83	923,214,099.84	+104,710,791.99
Total tax levy on which tax rate is computed .....	*\$4,558,756,569.01	\$4,191,857,580.48	*+\$366,898,988.53

\*Includes \$352,000.00 in Bergen County (garbage district).

## CHAPTER IV AUDIT

Audit Activity involves office and field audits together with back up services and facilities for review and conference audit results. Research and Statistics and Transfer Inheritance Tax are also included under this activity.

### Field Audit Assessment

Additional taxes assessed as a result of field audits amounted to \$41.8 million during fiscal 1982. This represented an increase of 33.1% over the previous year.

Out-of-State audit program assessments totaled \$8.1 million during fiscal 1982.

	1981	1982
Assessment Amount .....	\$31,402,151	\$41,848,342
Number of Auditors .....	128	128
Average Assessment per Auditor .....	\$ 245,329	\$ 326,940

### Office Audit Assessments

A variety of audits completed by eight audit groups, seven in Trenton and one in Newark, resulted in \$45.2 million in additional taxes assessed during fiscal 1982 representing an increase of \$68.3% over fiscal 1981.

Office audit assessments by group appear as follows:

GROUP	1981	1982
Pre and Post Dissolution .....	\$ 1,765,220	\$ 3,028,343
Status .....	2,298,611	3,194,490
Regular .....	13,750,643	21,473,962
Special Audit .....	7,375,809	16,000,107
Income Audit .....	1,662,484	1,515,220
<b>TOTALS .....</b>	<b>\$26,852,767</b>	<b>\$45,212,122</b>

### Hearings and Conferences

During fiscal 1982, 848 hearings were held involving assessments of \$35.5 million, an average of \$41,900 per case. In these cases, collections of \$19.4 million were effected and downward revisions of liability of \$16.1 million were determined justified on the basis of fact and law.

### Audit Review

All field audits as well as all other field assignments such as bulk sales, certificate of debt, and internal revenue adjustments are subject to review by a central audit review unit.

During fiscal 1982 this unit processed 3,477 field audit files and levied 3,961 deficiency assessments totaling \$54.1 million in taxes, penalties and interest.

### Refund Claims

Approximately 2.4 million claims for refunds involving \$250.9 million were processed during the year. Of this amount \$229.4 million was refunded.

### Selection and Service

A by-product of investigation and study leading to audit selection is the discovery of additional tax revenue from corporations doing business in this State but failing to file returns. During fiscal 1982, audit selection activity produced \$5.9 million in tax revenues from the following sources:

SOURCE	1981	1982
New Taxpayers .....	\$ 976,246	\$2,456,940
Newly Authorized Corporations .....	1,537,113	1,022,800
Voluntary Filings .....	1,977,275	1,501,692
Internal Revenue Adjustments .....	283,073	816,297
Corporation Income Tax .....	126,449	143,495
TOTAL .....	\$4,900,156	\$5,941,222

### **Audit Selection**

Audit Selection is responsible for assignment of all audits, both field and office, encompassing all taxes administered by the Division. It also administers the Sales Tax Direct Payment Permits Program and statistical analysis of completed assignments.

During 1982, it assigned 8,539 audits to Field and Office Audit teams. Of the 8,539 assessments, 5,248 were completed resulting in assessments of additional tax due in the amount of \$35.5 million.

### **Audit Service**

Audit Service includes controlling all audits from date of assignment to date of completion and supplying all necessary support information.

During fiscal 1982, it handled 15,635 files, posted 2,470 assessments and processed 2,671 checks.

### **Word Processing**

Word Processing section performs such functions as typing records and processing information and data as a result of the workload provided by the operations of the selection branch and other activities within the Division.

During fiscal 1982, this operation processed over 459,000 items.

### **Subjectivity**

This section is responsible for the discovery of businesses acquiring a taxable status in this State but failing to file returns. It also administers the Corporation Income Tax Act and the Notice of Business Activities Reporting Act.

During fiscal 1982, subjectivity produced \$5.1 million in tax revenues.

### **RESEARCH AND STATISTICS**

The Division engages in continuous study of tax programs, tax procedures and results. In addition to current analysis, this includes constant review of data originating within and outside the Division as a basis for review and appraisal of results obtained. Anticipation of future

tax developments and administrative requirements to facilitate smooth and efficient adjustment to changing circumstances is necessary to minimize emergency or cash programs.

### **Data Gathering**

Records are maintained on a current basis to reflect tax revenues and changes in them. These are the raw materials for use by tax study groups, budget projections, and general information.

The following publications are available on an annually recurring basis.

Average Assessment/Sales Ratios By Taxing District—By Property Class

Coefficients of Deviation—Measures of Property Assessment Uniformity By Taxing District

Average Real Estate Tax Bill By Taxing District—By Property Class  
Owner Occupied Housing Statistics From Homestead Rebate and  
Income Tax Data Match

Statistics of Income—Full Year Resident Returns

### **Revenue Estimating**

Budget preparation for each fiscal year requires projections of revenues for a year beginning nine months following the first projection made in October and extending to 21 months thereafter. Periodic conferences are held with the Division of Budget and Accounting to maintain timely change and adjustment.

### **TRANSFER INHERITANCE TAX**

The L-5 procedure where the taxpayer files the return and pays the inheritance tax directly at the Trenton Office continues as a successful venture.

During fiscal 1982, 10,806 estates under \$200,000 were filed and processed in this manner. In addition, the Bureau now permits exempt estates to be filed directly with Trenton thereby saving processing time in field offices and providing faster service to the public.

During the year, 43,822 estates were indexed and 101,280 pieces of incoming mail were processed.

## CHAPTER V

### SPECIAL PROCEDURES AND INVESTIGATIONS

Special Procedures and Investigations is concerned primarily with problem taxpayers and legal matters. It also provides a wide range of taxpayer information.

#### SPECIAL PROCEDURES

This Branch deals mainly with the collection of overdue tax liabilities but is also involved with criminal and civil proceedings.

#### SPECIAL PROCEDURES COLLECTIONS SUMMARIZED

Section	1981	1982
Bankruptcy .....	\$ 1,804,987	\$ 2,791,183
Bulk Sales-Confemnations & Foreclosures .....	2,012,577	3,228,926
Deferred Payment Control & Offer in Compromise .....	7,828,591	7,185,403
Judgements .....	8,961,721	11,295,941
Liens, Levies, & Seizures	5,997,346	4,465,079
Proclamations .....	1,188,531	1,310,720
Reinstatements .....	1,781,359	1,504,739
Totals .....	<u>\$29,575,114</u>	<u>\$31,781,990</u>

#### Bankruptcies

The primary function of the Bankruptcy Section is to submit Proofs of Claim to Federal and State courts relative to insolvency matters.

The Bankruptcy Section received 9,347 notices of insolvency resulting in 918 Proofs of Claim. The difference between the number of notices received and the number of Proofs of Claim represented those notices indicating that the business had no assets and/or was not indebted to the Division.

The assessed value of claims amounted to \$10.1 million. Collections totaled \$2.8 million.



### **Bulk Sales**

The Bulk Sales Section is responsible for examining tax records of each business which disposes of its assets, either by Sale, Transfer or Assignment, other than in the normal course of business.

Bulk Sale Notices are required under provisions of the Sales and Use Tax Act, the Business Personal Property Tax Act and the State Uniform Commercial Code.

The Section processed 1,866 Bulk Sale notices resulting in collections of \$3.2 million.

### **Condemnations and Foreclosures**

When the tax searches conducted in Condemnations and Foreclosures reveal that taxes are due, assessments are made and collections effected.

During the year, 203 searches produced assessments resulting in collections of \$63,881.

### **Deferred Payment Control**

Deferred Payment Control monitors installment payments received by the Special Procedures Branch under contractual deferred payment plans.

This section realized revenue of \$7.2 million from 1,290 accounts during fiscal 1982.

### **Judgements**

The Judgement Section collects overdue liabilities. The principal statutory remedy invoked is the filing of Certificates of Debt in the Superior Court.

During fiscal year 1982, the Judgement Section processed 10,927 cases and collected \$11.3 million. It also filed 5,497 judgements in the amount of \$48.2 million with the Superior Court.

### **Liens, Levies, and Seizures**

During 1982, approximately 2,816 cases were investigated and 2,212 Warrants of Execution were filed. The assets of 100 various businesses were seized in order to effect taxpayer compliance. Collections totaled \$4.5 million.

### **Proclamations**

“Proclamation lists” of domestic and foreign corporations which are delinquent in the payment of Corporation Business Tax and/or filing of Corporation Business Tax returns are certified to the Secretary of State for the purpose of voiding domestic corporate charters and revoking authorities of foreign corporations.

The charters of 13,265 domestic corporations were proclaimed void during the year. Collections of \$1.3 million were realized.

### **Reinstatements**

Reinstatement of voided corporate charters may be instituted by petition to the Secretary of State. This petition cannot be filed until the Director of the Division of Taxation certifies to the Attorney General that all tax returns have been filed and all taxes paid.

During fiscal 1982, the Reinstatement Section processed 1,948 cases for reinstatement of corporate charters. Total assessments for the year were \$2.0 million. Collections totaled \$1.5 million.

### **INVESTIGATIONS**

Investigative functions involve securing returns from delinquent taxpayers, collecting tax liabilities, examining licenses and registrations, registering new businesses, and detecting state tax law violations.

**INVESTIGATIONS BRANCH COLLECTIONS SUMMARIZED**

	1981	1982
Field Groups .....	\$ 8,760,508	\$13,991,539
Special Inv's Unit "B" .....	3,000,000	4,523,401
Contact & Control .....	1,544,455	2,896,006
Motor Vehicle Casual Sales .....	455,192	703,460
Intelligence Unit .....	140,000	246,582
Total .....	\$13,900,155	\$22,360,988

**Field Groups**

Investigators are assigned to six branch offices located throughout the State.

In 1982 they completed 39,073 investigations resulting in total collections of \$14.0 million. Also 24,620 field man-hours were devoted to providing taxpayer information and assistance.

**Special Investigations Unit "A"**

Concerned primarily with enforcement of the Cigarette Tax Act and the Unfair Cigarette Sales Act, this group has a secondary function to disclose criminal violations of other tax statutes. Liaison is maintained with state and local law enforcement agencies within and outside New Jersey and with federal agencies.

During fiscal 1982, this unit was involved in the seizure of 8 vehicles and 1,160 cartons of cigarettes. Fines of \$15,000 were levied.

**Special Investigations Unit "B"**

Concerned primarily with enforcement of Motor Fuels Tax Laws and an Act to Regulate the Retail Sales of Motor Fuels, this group also conducts routine motor fuel investigations dealing with special fuels, licensing and taxpayer complaints.

During fiscal 1982, Unit "B" collected \$4.5 million.

### **Intelligence Unit**

This unit conducts both investigations and audits involving tax cases of a criminal nature.

During fiscal 1982, the Intelligence Unit conducted 126 investigations which resulted in 7 cases being referred to the Division of Criminal Justice and 5 cases being referred to county prosecutors offices.

As a result of the Intelligence Unit actions, 11 indictments were returned, 4 guilty pleas were accepted, fines in the amount of \$6,500 were levied and jail and probation terms were imposed.

Restitution was ordered by the courts in the amount of \$145,000. Collections amounted to \$246,582 and assessments amounted to \$1,377,157.

### **Contact and Control**

During fiscal 1982, the Contact & Control Section completed 177,643 assignments by telephone or letter and 78,967 by research. This is an increase of 98,676 completions over the previous year and revenue from this work totaled \$2.9 million.

### **Motor Vehicle Casual Sales**

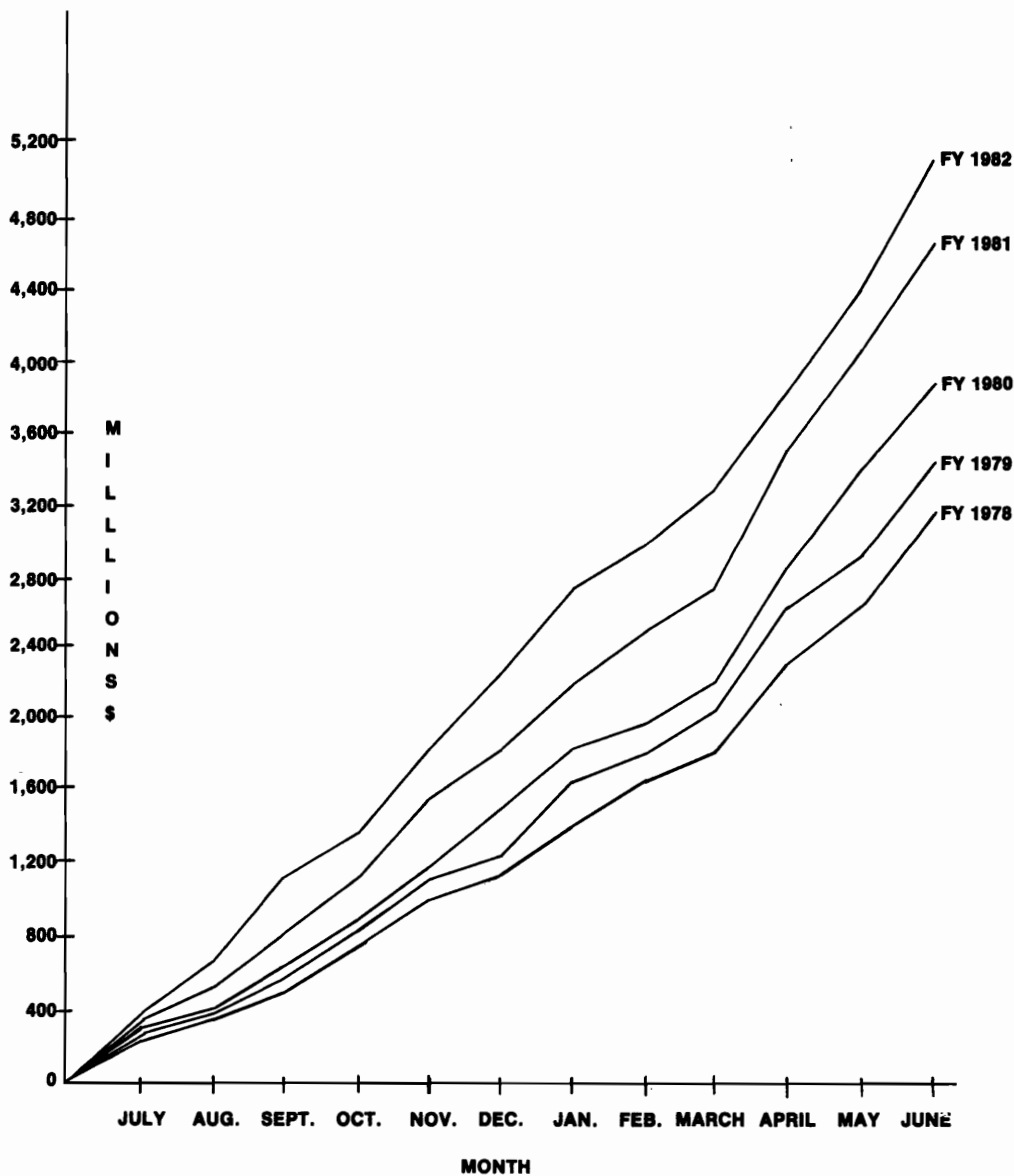
The Casual Sales Section reviews and processes information received from the Division of Motor Vehicles to determine whether the proper amount of tax was paid on the transfer of a motor vehicle or a boat from one individual to another.

During fiscal 1982, 82,640 letters were mailed to taxpayers resulting from the sales of motor vehicles or boats. Total collections amounted to \$703,460.

### **TAX COUNSELOR SECTION**

Tax Counselor Section provides answers to legal questions which arise in the Division. It acts as a liaison between the Division and the Office of the Attorney General. It also coordinates Division activities with regard to information given to the public. The activities include question and answer booklets and the "State Tax News."

**CHART 3**  
**CUMULATIVE DIVISION COLLECTIONS—5 YEARS**



## CHAPTER VI SOURCES OF REVENUE ADMINISTERED BY THE DIVISION

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## **ALCOHOLIC BEVERAGE TAX**

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

### **DESCRIPTION**

Alcoholic Beverage Tax is applied to the first sale or delivery to retailers in New Jersey and is based upon the number of gallons sold or otherwise disposed of in the State. The tax is collected from licensed manufacturers, wholesalers, and State beverage distributors.

### **HISTORY**

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

Enactment of the Alcoholic Beverage Tax Act effective December 5, 1933 imposed rates of 3-1/3 cents per gallon of beer and \$1.00 per gallon of liquor (C. 434, P.L. 1933).

Tax rate on liquor was increased in 1947 to \$1.50 per gallon (C. 18 P.L. 1947); in 1963 to \$1.80 per gallon (C.43, P.L. 1963); in 1969 to \$2.30 per gallon (C. 52, P.L. 1969); and in 1972 to \$2.80 per gallon (C. 52, P.L. 1972).

### **EXEMPTIONS**

- (1) Sales to organizations of Armed Forces Personnel.
  - (2) Sales under R.S. 54:43—2 for Medicinal, Dental, Industrial and other Non-Beverage Use.
-

**TABLE 9**  
**ALCOHOLIC BEVERAGE TAX RATES:**  
**COMPARISON WITH OTHER STATES**

<i>State</i>	ALCOHOLIC BEVERAGE RATES			SALES TAX <sup>2</sup>
	<i>Beer</i>	<i>Liquor</i>	<i>Wines</i>	
New Jersey	3-1/3¢ gal. or \$1.03-1/3 bbl.	\$2.80 gal.	30¢ gal.	6.5% <sup>3</sup>
Connecticut	\$2.50 bbl.	\$2.50 gal.	25¢ to 62-1/2¢ gal.	7½%
New York	4-4/9¢ gal. or \$1.38 bbl.	\$3.25 gal.	10¢ to 53-1/3¢ gal.	4% N.Y.C. 4%
Massachusetts	\$3.30 bbl.	\$4.05 gal.	55¢ to \$1.10	—
Maryland	9¢ gal. or \$2.79 bbl.	\$1.50 gal.	40¢ gal.	5%
Ohio	\$2.50 bbl.	State monopoly <sup>1</sup>	24¢ to \$1.25 gal.	5%
Pennsylvania	\$2.48 bbl.	18% of net price <sup>1</sup>	.005¢ per unit proof per wine gal.	6%
Federal	\$9 bbl.	\$10.50 gal.	Varied Rates	—

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

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

<sup>3</sup>Alcoholic beverages, except draught beer sold by the barrel, are taxed. Tax is collected by the wholesalers from the retail licensee (Effective August 1, 1980, P.L. 1980).

**TABLE 10  
ALCOHOLIC BEVERAGE TAX COLLECTIONS AND GALLONAGE  
FISCAL 1980-82**

<i>Classification</i>	<i>1980</i>	<i>1981</i>	<i>1982</i>
Beer .....	\$ 5,223,231	\$ 5,462,022	\$ 5,425,842
Liquor .....	44,101,391	46,692,955	46,805,463
Still Wines .....	5,650,838	6,221,822	6,692,579
Vermouth .....	168,508	161,333	158,309
Sparkling Wines .....	319,773	357,038	392,487
<u>Total</u> .....	<u>\$55,463,741</u>	<u>\$58,895,171</u>	<u>\$ 59,474,680</u>
(Add) Penalties, Interests, Judgments and Fees .....	28,178	24,517	23,680
<u>Gross Collections</u> .....	<u>\$55,491,920</u>	<u>\$58,919,688</u>	<u>\$ 59,498,360</u>
(Less) Refunds .....	5	1,010	382,017
<u>Net Collections</u> .....	<u>\$55,491,915</u>	<u>\$58,918,678</u>	<u>\$ 59,116,343</u>

<i>Classification</i>	<i>1980</i>	<i>1981</i>	<i>1982</i>
Beer .....	156,697,093	163,860,840	162,775,247
Liquor .....	15,750,497	16,676,055	16,716,237
Still Wines .....	18,836,127	20,739,407	22,308,597
Vermouth .....	561,694	537,776	527,697
Sparkling Wines .....	1,065,909	1,190,128	1,324,672
<u>Total Gallonage</u> .....	<u>192,911,320</u>	<u>203,004,207</u>	<u>203,702,450</u>

**RATE OF TAX**

Taxes are paid by gallonage according to the following schedule of rates:

<i>Type of Beverage</i>	<i>Rate per gallon</i>
Beer .....	3-1/3¢
Liquors .....	\$2.80
Still Wines, Vermouth and Sparkling Wines .....	\$ .30
Wines (made from grapes grown in New Jersey) .....	\$ .10

**COLLECTIONS***Fiscal Year*

1973 .....	\$49,914,093	1978 .....	\$54,927,414
1974 .....	56,780,718	1979 .....	54,462,996
1975 .....	54,663,260	1980 .....	55,491,914
1976 .....	55,355,481	1981 .....	58,918,678
1977 .....	53,825,439	1982 .....	59,116,343

**DISPOSITION OF REVENUES**

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

**BUSINESS PERSONAL PROPERTY TAX**

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

**DESCRIPTION**

Business Personal Property Tax applies to individuals, partnerships, corporations, and associations which own tangible personal property used in business in this State. The tax base, referred to as taxable value, is 50% of original cost.

**HISTORY**

Business Personal Property Tax was adopted in 1966 as part of a Business Personal Property Tax Replacement Program designed to exempt business personalty from local taxation (except business personalty of telephone, telegraph and messenger systems companies). It took effect in 1968 (C. 136, P.L. 1966) and provided for replacement tax revenues to be collected by the State for distribution to taxing districts.

The State-administered Business Personal Property Tax with the exception of this tax upon banking corporations was one of the four replacement taxes which constituted the replacement program. The

other replacement taxes were: The Corporation Business Tax (1.25% of the net income tax base), the Retail Gross Receipts Tax and the Unincorporated Business Tax.

This program was terminated (C.3, P.L. 1977).

Banking Corporations became subject to Business Personal Property Tax effective January 1, 1975 (C. 170 and 171, P.L. 1975).

Business machinery and equipment acquired on or after January 1, 1977 is exempt from Business Personal Property Tax (C. 4, P.L. 1977).

#### **EXEMPTIONS (54:11 A—2(b))**

- (1) Goods and chattels held as inventory, including raw materials, finished and partially finished products of manufacturers and processors; supplies and materials used or consumed in production, small tools; and goods and chattels held for sale, resale, leasing or to be furnished under contracts of service;
- (2) Goods and chattels so affixed to real property as to become part thereof and not severable or removable without material injury thereto;
- (3) Motor vehicles registered in this State pursuant to Title 39 of the Revised Statutes;
- (4) Vessels for which tax exemption certificates are or have been issued pursuant to the New Jersey Boat Act of 1962 (C. 73, P.L. 1962) as amended and supplemented;
- (5) Goods and chattels used or held for use in business by any person, partnership, association or corporation subject to taxation under Chapter 4 of the laws of 1940, as amended;
- (6) Goods and chattels used or held for use in the business of farming;
- (7) Goods and chattels used or held for use in business by any life insurance company, domestic or foreign, which is subject to a tax on life insurance premiums collected under the provisions of Chapter 132, laws of 1945, as amended; and

(8) Machinery and equipment acquired on or after January 1, 1977.

### **RATE OF TAX**

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

### **COLLECTIONS**

#### *Fiscal Year*

1973 .....	\$57,777,890	1978 .....	\$81,176,155
1974 .....	64,273,821	1979 .....	78,676,962
1975 .....	70,522,348	1980 .....	70,893,758
1976 .....	77,979,545	1981 .....	64,531,427
1977 .....	80,491,075	1982 .....	58,438,198

### **DISPOSITION OF REVENUES**

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

## **CIGARETTE TAX**

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

### **DESCRIPTION**

Cigarette Tax applies at 24¢ per package of 20 cigarettes. The Tax is collected primarily from licensed distributors who receive the cigarettes directly from out-of-state manufacturers. Unless otherwise provided by law, every package of cigarettes must be stamped before being transferred from the original acquirer in New Jersey. Other tobacco products are not taxed.



## HISTORY

Effective July 1, 1948, the Cigarette Tax was first imposed at 3¢ per pack (C. 65, P.L. 1948). Provision was made for issuing licenses to distributors, wholesalers, over-the-counter retail dealers and vending machine dealers. Distributors were granted a 5% discount on sales of stamps totaling \$100 or more as compensation for handling and affixing revenue stamps to cigarette packages before delivery to wholesale or retail dealers. In 1952 the Unfair Cigarette Sales Act was adopted to prevent "unfair competition" and "unfair trade practices" in sales of cigarettes (C.247, P.L. 1952). Also effective in 1952 were increases in license fees: from the original \$250 to \$350 for distributors and from \$100 to \$200 for wholesale dealers. The wholesale dealer license fee was increased to \$250 in 1971. Effective June 4, 1968, the discount rate became a percentage of the face amount of any sales of 1,000 stamps or more (C. 51, P.L. 1968). Effective June 18, 1982, a surtax of 5% of the wholesale price (minimum 5¢ per pack) was imposed.

Tax rate and discounts provided to distributors have changed as follows:

<i>Effective Date</i>	<i>Tax Per Pack</i>	<i>Discount Rate</i>
July 1, 1948 .....	3¢	5%
April 16, 1956 .....	5¢	3%
January 5, 1961 .....	6¢	3.25%
May 23, 1961 .....	7¢	3.25%
May 31, 1963 .....	8¢	2.80%
June 16, 1966 .....	11¢	2.50%
June 4, 1968 .....	14¢	1.97%
May 16, 1972 .....	19¢	1.46%
June 18, 1982 .....	24¢	1.156%

## EXEMPTIONS

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

**RATE OF TAX**

12¢ for each ten cigarettes or fraction thereof (24¢ per pack of twenty cigarettes).

A distributor is allowed a 1.156% discount on the purchase of 1,000 or more stamps or meter impressions.

**TABLE 11  
CIGARETTE TAX RATES:  
COMPARISON WITH OTHER STATES**

<i>State</i>	<i>Cigarette Tax (Per Pack)</i>	<i>Sales Tax</i>
New Jersey	24¢	Exempt
Connecticut	21¢	Taxable
Maryland	13¢	Exempt
New York	15¢ (plus 4¢ in New York City and 3¢-4¢ additional on packs with higher tar and/or nicotine)	Taxable (4%) (Plus 4% New York City)
Ohio	14¢	Taxable
Pennsylvania	18¢	Exempt
Massachusetts	21¢	Exempt
Federal	8¢	Exempt

**LICENSE FEES—FISCAL YEAR 1982**

<i>Type</i>	<i>Fee</i>	<i>Number</i>	<i>Amount</i>
Distributor .....	\$350	113	\$ 39,550
Wholesale Dealer .....	250	310	77,500
Retail Dealer .....	5	18,049	90,245
Vending Machine .....	5	29,353	146,765
Carrier .....	5	69	345
Manufacturer .....	10	10	100
Manufacturer's Representative .....	5	294	1,470
Miscellaneous License Revenue .....	—	125	125
		<u>48,323</u>	<u>\$356,100</u>

**COLLECTIONS***Fiscal Year*

1973 .....	\$165,047,270	1978 .....	\$170,088,418
1974 .....	167,754,410	1979 .....	169,813,474
1975 .....	167,006,658	1980 .....	171,245,450
1976 .....	168,002,310	1981 .....	175,298,738
1977 .....	168,841,346	1982 .....	177,445,227

**DISPOSITION OF REVENUES**

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

**TABLE 12  
NEW JERSEY COMPARATIVE SALES  
PACKS OF CIGARETTES**

<i>Fiscal Year</i>	<i>Tax Rate*</i>	<i>Total Packs of Cigarettes Sold</i>	<i>New Jersey Percent Change</i>	<i>National Percent Change</i>
1964	8¢	877,644,350	-0.5%	-1.3%
1965	8¢	922,266,560	+5.1	+4.0
1966	8¢-11¢ <sup>1</sup>	981,879,870	+6.5	-0.4
1967	11¢	904,036,250	-7.9	+2.4
1968	11¢-14¢ <sup>2</sup>	911,502,160	+0.8	-1.3
1969	14¢	859,892,900	-5.7	-0.1
1970	14¢	862,912,130	+0.4	+1.3
1971	14¢	899,886,850	+4.3	+4.0
1972	14¢-19¢ <sup>3</sup>	937,198,000	+4.2	+3.6
1973	19¢	885,635,370	-5.5	+2.3
1974	19¢	893,284,070	+0.9	+3.7
1975	19¢	896,135,520	+0.3	+1.5
1976	19¢	894,228,160	-0.2	+1.3
1977	19¢	900,981,620	+0.2	-1.2
1978	19¢	908,118,690	+0.8	+1.6
1979	19¢	907,312,500	-0.1	-1.6
1980	19¢	911,221,960	+0.4	+0.7
1981	19¢	941,516,090	+3.3	+2.1
1982	19¢-24¢ <sup>4</sup>	934,912,780	-0.7	+0.8

\*Tax Rate 1963 8¢—Total 881,218,620

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

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

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

<sup>4</sup>Rate effective June 18, 1982—24¢

## **CORPORATION TAX**

### **(a) CORPORATION BUSINESS TAX**

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

**Citation:** The Corporation Business Tax Act: N.J.S.A. 54:10A—1 *et seq.* (C. 162, P.L. 1945 as amended and supplemented).

#### **DESCRIPTION**

Corporation Business Tax Act imposes on a “corporation” a franchise tax for the privilege of having or exercising its corporate charter in this state or doing business, employing or owning capital or property, or maintaining an office in New Jersey. The tax is applicable to every corporation, not expressly exempted, falling within any one of the following categories:

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

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

## HISTORY

Corporation Business Taxes date back to 1884 when a franchise tax was imposed upon all domestic corporations. Between 1884 and 1946, the franchise tax was based upon the total amount of capital stock issued by the taxpayer and outstanding as of January 1 of each year (C. 159, P.L. 1884).

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

Effective January 1, 1946 (C. 162, P.L. 1945), the tax became a net worth tax applicable to both domestic and foreign corporations and measured by net worth allocated to New Jersey. Allocation was measured by the greater of an assets factor or a three-part business factor (property, sales and payroll).

Chapter 88, Laws of 1954 increased the tax on allocable net worth from 8/10 mills per \$1 to 2 mills per \$1.

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

In 1982, there was enacted into law a measure phasing out the Corporation Business Tax on net worth. The tax will be phased out at 25% per year over a four year period with taxpayers whose accounting or privilege periods begin on or after April 1, 1983 (C. 55, P.L. 1982).

Net Income Tax rates have changed as follows:

Effective Date	Rate Change
January 1, 1967 (C. 134, P.L. 1966)	1-3/4% to 3-1/4%
January 1, 1968 (C. 112, P.L. 1968)	3-1/4% to 4-1/4%
January 1, 1972 (C. 25, P.L. 1972)	4-1/4% to 5-1/2%
January 1, 1975 (C. 162, P.L. 1975)	5-1/2% to 7-1/2%
January 1, 1980 (C. 180, P.L. 1979)	7-1/2% to 9%

## **EXEMPTIONS**

- (1) Certain Agricultural Cooperative Associations;
- (2) Building and Loan Association and Saving and Loan Associations;
- (3) Certain Federal Corporations;
- (4) Corporations created under the Limited-Dividend Housing Corporations Law;
- (5) Cemetery Corporations;
- (6) Non-profit Corporations without capital stock;
- (7) Non-stock Mutual Housing Corporations;
- (8) Railroad and Canal Corporations;
- (9) Street Railway, Gas, Light, Power and Other Corporations Using the Public Streets;
- (10) Utilities subject to franchise tax and Insurance Companies subject to premium tax.

## **RATE OF TAX**

**FIRST**, a tax of 9% upon entire net income, or such portion thereof as may be allocated to New Jersey. There is no minimum net income tax.

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

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

**Minimum tax applies to the net worth portion of the Corporation Business Tax.**

**Minimum Tax:** The Corporation Business Tax Act provides for minimum tax liabilities. The following summary of minimum tax requirements does not apply to an Investment Company a Real Estate Investment Trust or a Regulated Investment Company. The definition and special treatment of such companies is discussed in a later section of this chapter.

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

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

(B) For New Jersey Corporations only:

(1) for accounting periods ending after June 30, 1967 and prior to July 1, 1970, the least of:

(a) a tax based on the number of shares of stock that a corporation is authorized to issue, as of the close of the calendar or fiscal accounting period covered by a return, as follows: where the authorized capital stock does not exceed 5,000 shares, \$25; where the authorized capital stock is in excess of 5,000 shares but does not exceed 10,000 shares, \$55; and where the authorized capital stock exceeds 10,000 shares, \$55 for the first 10,000 shares and \$27.50 for each additional 10,000 shares or part thereof.

or (b) 11/100 of a mill per dollar of total assets;

or (c) \$100,000.

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

**Short Tax Table:** In lieu of the tax based on allocated net worth, subject to minimum tax regulations, any taxpayer having less than \$150,000 of total assets everywhere may determine its net worth tax liability on the basis of a short tax table.

**NOTE:** See C. 55, P.L. 1982 which phases out the tax on net worth, repeals certain alternative minimum taxes and repeals net worth indebtedness provisions. See also C. 50, P.L. 1982 which uncouples depreciation for years after 1981.



## **TAX PREPAYMENT—ESTIMATED TAX**

Effective June 19, 1981, Section 15 of the Corporation Business Tax Act was amended by Chapter 184, P.L. 1981, to provide that, with respect to all fiscal or accounting periods ending on or after December 31, 1980, every taxpayer with a tax liability of \$500 or more must make installment payments of its franchise tax.

This law is designed to change from a prepayment method of paying taxes to an estimated basis consisting of four equal payments. The law also provides for attaining the estimated payment procedure over a 4-year period.

The first installment payment is due on or before the 15th day of the 9th month of the taxpayer's current accounting year; the second on or before the 15th day of the 12th month.

## **BANKING AND FINANCIAL CORPORATIONS**

Banking and Financial corporations are subject to the Corporation Business Tax Act at the rate of 9% on net income, plus the tax on corporate net worth of two mills per \$1.

Chapter 170, P.L. 1975 provides that during each of privilege years 1976, 1977 and 1978, the amount paid by each banking corporation as taxes shall be the greater of (1) the amount which such banking corporation paid in calendar year 1975 as Bank Stock Tax, or (2) a sum equal to total of taxes paid by such banking corporation as Corporation Business Tax and Business Personal Property Tax.

Formerly banks were subject to a tax of 1.5% on net worth under the Bank Stock Tax Act. Bank Stock Tax was formerly administered by the Division of Taxation and the 21 separate County Boards of Taxation. The corporate tax upon banks is now solely administered by the Division.

Financial business corporations were formerly subject to the Financial Business Tax. These included such corporations as small loan companies and mortgage finance companies which are now subject to the Corporation Business Tax. Financial Businesses not operating in a corporate capacity remain subject to the Financial Business Tax. Both taxes are administered by the Division.

Chapter 171, P.L. 1975 provides that during each of the years 1976, 1977 and 1978, each financial business corporation shall pay as taxes, the greater of a sum equal to the amount such financial business corporation paid under the Financial Business Tax Act in the calendar year 1975, or a sum equal to the total of the taxes payable by such financial business corporation pursuant to the Corporation Business Tax Act. Chapter 40, P.L. 1978 extended the save harmless provision through 1979. It expired in 1980.

## **INVESTMENT COMPANIES**

Investment company companies and regulated investment companies are subject to tax under special allocation formulas.

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

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

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

A taxpayer qualifying and electing to be taxed as a *Regulated Investment Company* is subject to an allocation percentage of 15% of the net worth base and 4% of the net income base and must make a prepayment; there is a minimum tax of \$250.00 for combined net worth and net income obligation.

## **DEFERRED PRE-DISSOLUTION PAYMENT ETC.**

Chapter 367, P.L. 1973, approved in 1974, eliminates the requirement for a certificate obtained in case of merger or consolidation involving a domestic or foreign corporation qualified to transact business in New Jersey. It also provides alternatives to actual payment of taxes, or payment on account of such taxes by providing in lieu thereof, for a written undertaking to be given by a domestic corporation, or a foreign corporation authorized to transact business in New Jersey, to

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pay all taxes when payable on behalf of a corporation which otherwise would have to pay all taxes prior to taking certain corporate actions.

### **ALLOCATION FACTOR**

If the taxpayer had a regular place of business outside New Jersey, its tax liability is measured by:

- (a) net income allocated to New Jersey, according to a formula based on property, sales and payroll; and
- (b) net worth allocated to New Jersey according to the same three factor formula, subject to the aforementioned alternative minimum net worth tax bases.

### **COLLECTIONS**

<i>Fiscal Year</i>	<i>General Business Corporations</i>	<i>Banking Corporations</i>	<i>Financial Corporations</i>
1976 .....	\$399,036,603	\$40,014,009	\$8,986,572
1977 .....	462,368,237	24,416,070	3,234,421
1978 .....	497,850,787	28,852,320	5,580,083
1979 .....	538,506,682	28,812,953	5,760,092
1980 .....	627,207,517	30,604,224	1,509,384
1981 .....	770,298,738	33,193,794	879,218
1982 .....	840,554,472	37,776,799	2,869,943

### **DISPOSITION OF REVENUES**

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

Revenues collected from banking and financial corporations are distributed as follows:

25% Counties; 25% Municipalities; 50% State

## CORPORATION INCOME TAX

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

### DESCRIPTION

Corporation Income Tax applies to corporations deriving income from sources within this State which are not subject to the tax imposed under the Corporation Business Tax Act.

### HISTORY

The Corporation Income Tax is applicable to accounting periods ending after December 31, 1973.

### RATE OF TAX

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

### COLLECTIONS

<i>Fiscal Year</i>		
1975	..... \$ 37,525	1979 ..... \$177,728
1976	..... 159,479	1980 ..... 214,112
1977	..... 61,952	1981 ..... 122,368
1978	..... 71,570	1982 ..... 135,898

### DISPOSITION OF REVENUES

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

**TABLE 13  
CORPORATION BUSINESS TAX:  
COMPARISON WITH OTHER STATES**

<i>State</i>	<i>Rate</i>	<i>Basis of Tax</i>
NEW JERSEY Corporation Business Tax	2 mills per \$1 plus 9%	tax on allocated net worth (or other alternative tax bases). tax on allocated net income
Corporation Income Tax	7¼%	tax on allocated net income of corporation not subject to the Corporation Business Tax but deriving income in New Jersey
NEW YORK Franchise Tax	10% or 1 78/100 mills per \$1 or 3.0% or \$250	(a) franchise tax based on net income  (b) amount of business and investment capital allocated within the State. (c) net income plus compensation of officers and stockholders owning over 5% of issued capital stock minus \$15,000 and any net loss
NEW YORK CITY	9%	on net income allocated to N.Y.C. 4 alternative methods may be followed (similar to N.Y. State)
MARYLAND Franchise Tax	7%	franchise tax on allocated net income
MASSACHUSETTS Franchise Tax	9.5%	franchise tax on allocated net income
PENNSYLVANIA	10 mills per \$1  plus 10.5%	franchise tax on each dollar of actual value of whole capital stock <sup>1</sup> allocated net income
PHILADELPHIA Philadelphia School District	4 mills	gross receipts
CONNECTICUT Franchise tax	10% or 31/100 mills per \$1	(a) franchise tax on net income allocated.  (b) of face value of stock (whichever is greater)
OHIO Franchise Tax	4.6%-8.7%	4% of 1st \$25,000 of value of stock determined according to net income plus 8% of value over \$25,000.
Akron	1½%	of net profits on activities conducted in the city
Canton	1½%	
Cincinnati	2%	
Cleveland	1½%	
Dayton	1½%	
Toledo	1½%	
Youngstown	1½%	

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

## **EMERGENCY TRANSPORTATION TAX**

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

### **DESCRIPTION**

This is a graduated tax based on the income of New Jersey residents derived from sources within a "critical area State" other than New Jersey and on the income of residents of another "critical area State" derived from sources within New Jersey. The State Transportation Commissioner determines the "critical area State" and certifies such State to the State Treasurer within 40 days after the first day of each year. New York has been certified as a "critical area State." By regulation of the Director of the Division of Taxation, New Jersey residents subject to the tax who have filed a return with the State of New York and have paid the tax due to that State are not required to file a return or pay this tax with New Jersey for said tax years.

### **HISTORY**

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

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

In 1968, four additional tax brackets were added to the schedule of graduated rates. The new range from 2% to 14% was consistent with the New York State rate structure (C. 36, P.L. 1968). In 1969, the Act was extended to December 31, 1980 (C. 36, P.L. 1969) and in 1970 was amended to recognize certain changes in Federal Internal Revenue Code introduced in 1969 (C. 304, P.L. 1970). In 1980, the Act was extended to December 31, 1990 (C. 89, P.L. 1980).

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

A taxpayer subject to this law pays the greater of this tax or the New Jersey Gross Income Tax (P.L. 1976, C. 47, C. 65 and C. 66).

The amount of tax which exceeds that due under the New Jersey Gross Income Tax Act is to be deposited in the Transportation Fund, established by the commuter tax act. This money is dedicated to the improvement of transportation and transportation facilities in the critical areas covered by the act.

The amount of tax liability which is due under the New Jersey Gross Income Tax Act is to be deposited in the Property Tax Relief Fund established under that act.

## **RATE OF TAX**

Graduated from 2% on taxable income not exceeding \$1,000 to 14% on amounts in excess of \$23,000.

## **EXEMPTIONS**

Personal exemptions are as follows:

- (1) Single taxpayer, \$800, additional \$800 for taxpayer's spouse when separate return is filed and spouse has no gross income.
- (2) Taxpayer 65 years of age or over, additional \$800; and if such taxpayer's spouse is also over 65, additional \$800.
- (3) Blind taxpayers, additional \$800; and if such taxpayer's spouse is also blind, additional \$800.
- (4) Dependent, \$800.



**STANDARD DEDUCTIONS**

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

**WITHHOLDING REQUIREMENTS**

Employers are required to withhold tax and remit withholdings quarterly.

**COLLECTIONS**

Fiscal Year

1977 .....	\$30,453,830
1978 .....	20,847,708
1979 .....	35,301,112
1980 .....	34,464,614
1981 .....	41,888,784
1982 .....	42,801,252

**DISPOSITION OF REVENUES**

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

## **FINANCIAL BUSINESS TAX**

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

### **DESCRIPTION**

Incorporated Financial Businesses became subject to Corporation Tax effective January 1, 1975.

Financial Business Tax continues to apply to any partnership, limited partnership, limited partnership association or any other unincorporated association or individual doing a financial business. The tax is based upon net worth at a rate of 1½% for the privilege of doing financial business in New Jersey.

### **HISTORY**

Financial Business Tax was adopted in 1946 at ¾ of 1% (C. 174, P.L. 1946). Revenue was equally distributed between municipalities and counties.

Rate was increased to 1½% in 1970 and the State became a recipient of revenues (C.9, P.L. 1970). One-half of the tax is for general State use; one-half is distributed equally between the municipality and county in which the taxpayer has a place of business.

Effective January 1, 1975, Incorporated Financial Businesses became subject to Corporation Businesses Tax (C. 171, P.L. 1975). Unincorporated Financial Business continue to be subject to the tax.

### **EXEMPTIONS**

- (1) National banks;
- (2) Production Credit Association (Farm Credit Act of 1933);
- (3) Stock and mutual insurance companies authorized to do business in New Jersey;

- (4) Security dealers or brokers, investment companies, or bankers not employing monied capital coming into competition with the business of national banks;
- (5) Credit Unions;<sup>1</sup>
- (6) Savings banks, Savings and Loan Associations and Building and Loan Associations:<sup>1</sup>
- (7) Pawnbrokers;<sup>1</sup>
- (8) State Banks and trust companies, and
- (9) Financial business corporations.

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

### **RATE OF TAX**

1½% of taxable net worth. For a taxpayer doing business in more than one State, the tax base becomes net worth allocable to New Jersey. Allocation is determined by comparing gross business in New Jersey with gross business everywhere else during the taxable year. Minimum tax is \$25.

### **COLLECTIONS<sup>2</sup>**

*Fiscal Year*

1973 .....	\$4,294,141	1978 .....	\$ 92,060
1974 .....	5,163,309	1979 .....	121,360
1975 .....	6,251,344	1980 .....	628,032
1976 .....	1,021,383	1981 .....	35,942
1977 .....	145,576	1982 .....	20,595

<sup>2</sup>Represents Unincorporated Financial Business collections and audit receipts from both Incorporated and Unincorporated Financial Businesses beginning 1976.

## **DISPOSITION OF REVENUES**

Since 1970, revenues collected are distributed as follows:

25% Counties; 25% Municipalities; 50% State.

## **GROSS INCOME TAX**

**Citation:** The New Jersey Gross Income Tax, N.J.S.A. 54A:1—1 *et seq.*

### **DESCRIPTION**

This is a graduated tax based on income earned or received on or after July 1, 1976 by New Jersey resident and non-resident individuals, estates and trusts.

### **HISTORY**

The Gross Income Tax was enacted July 8, 1976, retroactive to July 1, 1976 (C. 47, P.L. 1976).

Pension income for those eligible for Social Security by reason of age or disability is exempt as follows: First \$10,000 for a married couple filing jointly; \$5,000 for a married person filing separately; and \$7,500 for a single taxpayer (C.40, P.L. 1977).

C. 273, P.L. 1977 extends the exclusion allowed for pensions to other types of retirement income. The exclusion applies to taxpayers who are 62 years of age or older and whose earned income is not more than \$3,000.

### **RATE OF TAX**

Graduated from 2% on taxable income not exceeding \$20,000 to 2-1/2% on amounts in excess of \$20,000.

## **EXEMPTIONS**

- (1) Taxpayer, \$1,000.
- (2) Taxpayer's spouse who does not file separately, \$1,000.
- (3) Taxpayer 65 years old or older, \$1,000; also \$1,000 for spouse who is 65 years old or older who does not file separately.
- (4) Taxpayer blind or totally disabled, \$1,000; also, on joint return, \$1,000 for blind or disabled spouse.
- (5) For each dependent \$1,000, plus an additional \$1,000 for each dependent child who attends, full time, an institution of higher education.

## **DEDUCTIONS**

- (1) Payments of alimony or for separate maintenance are deductible to the payer if reported as income by the payee.
- (2) Unreimbursed medical expenses in excess of 2% of gross income.

## **CREDITS**

- (1) \$65 for a qualified residential tenant or shareholder in a co-operative. A retroactive amendment provides that shareholders in co-operatives and mutual housing corporations qualify for the homestead rebate and not for the tenants' tax credit (C. 241 and 242, P.L. 1977). This increases to \$100 if the tenant is 65 years or older, permanently and totally disabled or the surviving spouse, 55 years or older, of a deceased senior citizen renter and has remained unmarried.
- (3) Payments of income or wage tax imposed by another state (or political subdivision) or by the District of Columbia, with respect to income subject to tax under this act. This shall not exceed the proportion of tax otherwise due that the amount of the taxpayer's income bears to the taxpayer's entire New Jersey income.

## WITHHOLDING REQUIREMENT

Employers are required to withhold the tax and remit withholdings monthly; if withholdings are expected to be \$18,000 or more for a semi-annual period, withholdings are remitted semi-monthly. (C. 43, P.L. 1978 permits quarterly filings in certain cases.)

## COLLECTIONS

### *Fiscal Year*

1977 .....	\$ 656,098,516
1978 .....	714,200,960
1979 .....	838,498,071
1980 .....	968,821,205
1981 .....	1,106,180,290
1982 .....	1,259,648,715

## DISPOSITION OF REVENUES

Revenues are deposited in the "Property Tax Relief Fund" to be used for the purpose of reducing or offsetting property taxes.

## INSURANCE PREMIUMS TAX

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

## DESCRIPTION

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

Taxable premiums of life insurance companies include all gross contract premiums except premiums for reinsurance and annuity considerations, less certain specified deductions. Non-life companies generally are taxed upon gross premiums less certain deductions. The tax on marine companies is based upon annual underwriting profits, and the tax on foreign fire insurance companies is based upon taxable premiums. Workers compensation insurers are taxed upon net premiums received.

## **HISTORY**

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

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

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

Chapter 183, P.L. 1981 provided for repeal of the Insurance Franchise Tax making insurance companies subject only to Insurance Premium tax. It also provided an additional 50% prepayment from domestic insurers.

## **RATE OF TAX**

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



**COLLECTIONS***Fiscal Year*

1973 .....	\$48,441,272	1978 .....	\$ 76,403,881
1974 .....	49,459,603	1979 .....	85,473,443
1975 .....	51,799,502	1980 .....	90,936,373
1976 .....	57,769,052	1981 .....	97,557,248
1977 .....	70,593,450	1982 .....	114,403,823

**DISPOSITION OF REVENUES**

Revenues are deposited in the State Treasury for general State use, with the following exceptions:

Insurance premium taxes collected from fire insurance companies of other states and foreign countries on premiums of insurance against fire insurance risks in this State are allocated for distribution to the New Jersey Firemen's Home and the New Jersey State Firemen's Association 1982—(\$1,382,403).

**LOCAL PROPERTY TAX**

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

**DESCRIPTION**

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

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

*Amount of tax* (a residual tax)—The amount of local property tax is determined each year, in each municipality, to supply whatever reven-

ue is required to meet budgeted expenditures not covered by monies available from all other sources. School districts and counties notify municipalities of their property tax requirements. Municipalities add their own requirements and levy taxes to raise the entire amount. As a residual local tax, the total property tax is determined by local budgets and not by property valuations or tax rates.

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

## **HISTORY**

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

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

Intangible personal property was eliminated from the "general property tax base" in 1945 (replaced with a corporation net worth tax). Such elimination shifted the emphasis for tax reform to tangible personal property.

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

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

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

The 1966 law also provided for replacement of local personal property tax revenues from four tax sources: (1) Retail Gross Receipts Tax, (2) Corporation Business (Net Income) Tax, (3) Business Personal Property Tax and (4) Unincorporated Business Tax. This program was terminated (C. 3, P.L. 1977). Legislation was passed providing for an annual appropriation of not less than \$158.7 million.

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

A long period of legislative history has developed numerous exemptions and various special property tax treatments. These are found principally in R.S. 54:4—3.3 and in R.S. 54:4—3.6. Generally exempt are government-owned property, and property of religious, educational, charitable and various types of non-profit organizations. In

addition, qualified veterans and senior citizens are permitted tax deductions of \$50 and \$225 respectively.

### **RATE OF TAX**

Local property tax rate is determined each year in each municipality by relating the total amount of tax levy to the total of all assessed valuations taxable. Expressed in \$1 per \$100 of taxable assessed value, the tax rate is a multiplier for use in determining the amount of tax levied upon each property. The average rate for the State is \$3.78.

### **GROSS TAX LEVY**

#### *Fiscal Year*

1973 .....	\$2,549,630,542	1978 .....	\$3,327,574,347
1974 .....	2,725,869,300	1979 .....	3,492,936,977
1975 .....	2,984,843,970	1980 .....	3,793,898,389
1976 .....	3,308,979,964	1981 .....	4,191,857,580
1977 .....	3,257,073,668	1982 .....	4,558,756,569

### **DISPOSITION OF REVENUES**

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

## MOTOR FUELS TAX

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

### DESCRIPTION

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

### HISTORY

The first gasoline tax law (C. 334, P.L. 1927) became effective in New Jersey on July 1, 1927 at the rate of 2¢ per gallon. A commission in 1934 recommended repeal of exemption certificates and substitution of a refund system. The refund system was enacted, providing a closer check of non-taxable sales of motor fuels (C. 319, P.L. 1935).

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

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

Motor Fuels tax rate has increased as indicated below:

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

**EXEMPTIONS**

Motor fuel sales:

- (1) to the United States Government,
- (2) between licensed distributors,
- (3) between licensed gasoline jobbers, and
- (4) for export.

**REFUNDS**

Tax refunds are classified according to "refund use" as follows:

<i>Refund Use</i>	<i>Gallons</i>	<i>Dollars</i>
Auto and Buses .....	7,482,458	\$ 598,597
Agriculture .....	2,184,816	174,785
Aircraft .....	2,066,940	165,355
Ambulances .....	360,719	28,858
Rural Free Delivery .....	56,608	4,529
Rails or Tracks .....	6,091	487
Private Property .....	1,648,781	131,902
Fishing .....	34,784	2,783
Cleaning .....	11,340	907
Exports .....	3,192,610	255,409
Fire Engines .....	25,630	2,050
Stationary Machinery and Implements .....	3,512,757	281,021
Heat and Light .....	18,855	1,508
Boats .....	916	73
	<u>20,603,305</u>	<u>\$1,648,264</u>

**RATE OF TAX**

8¢ per gallon on motor fuels. 4¢ per gallon on petroleum gas and liquefied or compressed natural gas sold or used to propel motor vehicles on public highways (C. 52, P.L. 1971).

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



**COLLECTIONS***Fiscal Year*

1973 .....	\$268,201,032	1978 .....	\$295,743,237
1974 .....	268,488,197	1979 .....	298,024,258
1975 .....	272,474,747	1980 .....	280,860,039
1976 .....	281,501,452	1981 .....	278,037,674
1977 .....	288,817,778	1982 .....	280,757,150

**DETAIL OF COLLECTIONS**

<i>Fiscal Year</i>	<i>Receipts Gasoline Tax</i>	<i>Receipts Special Fuels Tax</i>	<i>Gross Collections</i>	<i>Refunds</i>	<i>Net Collections</i>
1980 .....	\$256,094,191	\$27,734,619	\$283,829,538	\$2,969,499	\$280,860,039
1981 .....	251,636,439	28,444,514	280,080,953	2,043,279	278,037,674
1982 .....	252,367,344	30,484,242	282,851,586	2,094,436	280,757,150

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

Gasoline .....	3,169,968,282 Gallons
Special Fuels <sup>1</sup> .....	380,780,104 Gallons
Gasohol .....	272,926 Gallons
Total <sup>2</sup> .....	3,551,021,312 Gallons

<sup>1</sup>Includes diesel and propane, etc.

<sup>2</sup>1980—3,549,272,013; 1981—3,496,744,818.

**LICENSE FEES**

Distributors and gasoline jobbers are required to file a bond to obtain a license.

Revenue from the issuance of these licenses was as follows:

*Fiscal Year*

1980 .....	\$88,000
1981 .....	87,410
1982 .....	84,965



**DISPOSITION OF REVENUES**

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

**TABLE 14**  
**MOTOR FUELS TAX: COMPARISON WITH OTHER STATES**

<i>State</i>	<i>Rates (per gallon)</i>		<i>Sales Tax</i>
	<i>Gasoline</i>	<i>Diesel</i>	
New Jersey <sup>1</sup>	8¢	8¢	—
Connecticut	11¢	11¢	—
New York <sup>2</sup>	8¢	10¢	4% (N.Y.C. 4%)
Massachusetts	10.8¢	10.8¢	—
Maryland	11¢	11¢	—
Ohio	11.7¢	11.7¢	—
Pennsylvania	11¢	11¢	—
Federal	4¢	4¢	—

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

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

**TABLE 15**  
**MOTOR FUELS DISTRIBUTORS,**  
**JOBBER AND DEALERS LICENSE FEES**  
**Fiscal Year 1982**

<i>Type</i>	<i>Fee</i>	<i>Number Issued</i>	<i>Amount</i>	<i>Expiration Date</i>
Distributor	No Fee	97	—	Valid Indefinitely—Bond Required.
Special License "A"	No Fee	48	—	Valid Indefinitely—Bond Required.
Special License "B"	No Fee	1,738	—	Valid Indefinitely—Bond Not Required.
Gasoline Jobber	\$50	26	\$ 1,300	Required to file bond to obtain license. Bond and license expire March 31 each year.
Retail Dealer	10	6,451	\$64,510	Expires March 31 each year.
Wholesale Dealer	5	567	\$ 2,835	Expires March 31 each year.
Transport License	5	3,264	\$16,320	Expires March 31 each year.
<b>Total</b>		<b>12,191</b>	<b>\$84,965</b>	

## **PUBLIC UTILITY TAXES**

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

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

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

#### **DESCRIPTION**

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

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

#### **ADMINISTRATION**

Franchise tax is collected by the State for distribution to municipalities together with the gross receipts tax distribution. The tax is payable by the State to the municipal tax collectors in three installments: 25% within 30 days after certification of the apportionment; 40% on September 1; and 35% on December 1.

#### **HISTORY**

The first general tax act specifically taxing public utilities was enacted in 1884 (C. 159, P.L. 1884). It provided for a 2% Franchise Tax

on gross receipts of telegraph, telephone, cable and express companies. In 1900, the Voorhees Tax Act included all utilities other than those taxable under the Railroad and Canal Property Tax Act. It also provided that the receipts collected by the State were to be transferred back to municipalities (C. 195, P.L. 1900). In 1917, Franchise Tax rates were increased to 3% in 1917, 4% in 1918 and 5% in 1919 and thereafter (C.17, P.L. 1917).

In 1940, significant revisions and amendments were adopted (C. 4 and 5, P.L. 1940). Unit values were applied to each class or type of public utility tangible personal property for the purpose of securing a fair and equitable apportionment of taxes. An accelerated payment schedule was imposed by C. 35 & 36, P.L. 1979 on all public utility companies paying the Franchise or Gross Receipts Taxes. Chapters 10 and 11, P.L. 1980 amended Chapters 4 and 5, P.L. 1940 to provide for state collection and distribution to municipalities. Chapter 12, P.L. 1980 establishes a Municipal Purposes Tax Assistance Fund and provides for a distribution to certain municipalities of a sum not less than \$27.0 million.

### **RATE OF TAX**

2% for gross receipts of \$50,000 or less and 5% for gross receipts exceeding \$50,000 (N.J.S.A. 54:30A—54(a), 54:30A—18).

### **COLLECTIONS**

<i>Fiscal Year</i>			
1973 .....	\$ 79,694,719	1978 .....	\$155,148,330
1974 .....	88,537,684	1979 .....	167,906,986
1975 .....	104,670,465	1980 .....	181,168,146
1976 .....	122,407,344	1981 .....	193,925,073
1977 .....	140,482,158	1982 .....	235,002,765

### **DISPOSITION OF REVENUES**

Revenues, after deductions for the cost of administering the tax by the State, are for local use. The tax is distributed to the municipalities.

## **(b) PUBLIC UTILITY GROSS RECEIPTS TAX (FOR MUNICIPAL USE)**

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

### **DESCRIPTION**

Public Utility Gross Receipts Tax is in addition to the Franchise Tax and is in lieu of local taxes on certain properties of the following public utilities: street railway, traction, sewerage, water, gas and electric light, heat and power corporations using or occupying public streets, highways, roads or other public places in New Jersey.

### **ADMINISTRATION**

Public Utility Gross Receipts Tax is collected by the State for distribution to municipalities together with the franchise tax distribution. The tax is payable by the state to the tax collectors in three installments: 25% within 30 days after municipal certification of the apportionment; 40% on September 1; and 35% on December 1.

### **HISTORY**

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

In 1952 sewerage corporations were included among taxable public utility companies. In 1955 a maximum rate of 7.5% was adopted (C. 268, P.L. 1955) and in 1956 a minimum of 5% was established (C. 15, P.L. 1956). The "average rate of taxation" concept was eliminated in 1960 and a tax rate of 7.5% of gross receipts was established (C. 50, P.L. 1960). Water companies became subject to the Gross Receipts Tax in 1961 (C. 91, 92 and 93, P.L. 1961). An accelerated payment schedule was imposed by C. 35 & 36, P.L. 1979 on all public utility

companies paying the Franchise or Gross Receipts Taxes. Chapters 10 and 11, P.L. 1980 amended chapters 4 and 5, P.L. 1940 to provide for state collection and distribution to municipalities. Chapter 12, P.L. 1980 establishes a Municipal Purposes Tax Assistance Fund and provides for distribution to certain municipalities of a sum not less than \$27.0 million.

**RATE OF TAX**

7.5% applied to taxable gross receipts for the preceding calendar year (N.J.S.A. 54:30A—54(b)).

**COLLECTIONS**

*Fiscal Year*

1973 .....	\$114,226,972	1978 .....	\$239,055,835
1974 .....	126,976,069	1979 .....	258,419,437
1975 .....	156,090,289	1980 .....	281,161,388
1976 .....	185,869,998	1981 .....	306,177,158
1977 .....	213,044,395	1982 .....	384,329,603

**DISPOSITION OF REVENUES**

Gross Receipts Tax is distributed to the municipalities.

**(c) PUBLIC UTILITY EXCISE TAX  
(FOR STATE USE)**

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

**DESCRIPTION**

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

## HISTORY

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

An accelerated payment schedule was imposed by C. 108 and 109, P.L. 1971 on all public utility companies paying Excise taxes.

## RATES (Calendar Year Basis)

0.625% —upon gross receipts subject to the franchise tax. (0.25% for taxpayers with gross receipts not in excess of \$50,000 annually);

0.5% —upon gross receipts of telegraph and telephone companies and messenger systems from business over, on, in, through or from their lines or mains in the State;

0.9375%—upon gross receipts of other utilities from business over, on, in, through or from their lines or mains in the State.

## COLLECTIONS

### *Fiscal Year*

1973 .....	\$27,147,286	1978 .....	\$55,315,333
1974 .....	30,320,186	1979 .....	59,194,377
1975 .....	37,720,422	1980 .....	64,653,651
1976 .....	44,031,184	1981 .....	81,226,115
1977 .....	50,014,535	1982 .....	95,268,659

## DISPOSITION OF REVENUES

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

## (d) RAILROAD PROPERTY TAX

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

### DESCRIPTION

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

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

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

Class III: Facilities used in passenger service: land, stations, terminals, roadbeds, tracks, appurtenances, ballast and all structures used in connection with rendering passenger service, including signal systems, power systems, equipment storage, repair and service facilities (N.J.S.A. 54:20A—2).

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

### HISTORY

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

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



In 1941 the Railroad Tax Act taxed railroad property at the rate of 3%. Taxes levied on Class II property were paid to the taxing districts and taxes on other classes of properties were assigned to the State.<sup>1</sup> The 1941 Railroad Tax Act was amended in 1948: Provision was made for taxation of Class II property at local rates (revenue for local use). Classes I and III properties (as then defined) were taxed at the rate of 1.2% (revenues for State use). Taxation of "the value of remaining property" (Class IV) was dropped. Minimum and maximum tax provisions were established.

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

The Regional Rail Reorganization Act of 1973 as amended by the Northeast Rail Service Act of 1981, effective August 13, 1981 exempted Consolidated Rail Corporation (Conrail) from liability for any State tax. In a similar manner, the Public Law 97-102 provided that none of Amtrak's funds may be used to pay State or Local taxes.

## **EXEMPTIONS**

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

## **RATE OF TAX**

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

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

**COLLECTIONS**

*Fiscal Year*

1973 .....	\$315,800	1978 .....	\$3,225,891
1974 .....	303,320	1979 .....	3,322,776
1975 .....	290,509	1980 .....	3,037,838
1976 .....	320,037	1981 .....	3,021,924
1977 .....	274,393	1982 .....	126,567

**DISPOSITION OF REVENUES**

Revenues are deposited in the State Treasury for general State use. However, under legislation adopted in 1966, the municipalities where railroad property is located are guaranteed the return of certain replacement revenues.

**STATE AID TO MUNICIPALITIES IN LIEU OF  
REVENUE FROM CLASS II TAXES  
(N.J.S.A. 54:29A-24.1 to 24.6)**

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

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

Municipalities that received less than \$1,000 in Class II railroad taxes in 1966 are not eligible for State Aid. Amounts of State aid paid to municipalities are as follows:

*Fiscal Year*

1973 (Calendar 1972) ..	\$10,001,778	1978 (Calendar 1977) ....	\$7,013,150
1974 (Calendar 1973) ..	9,507,896	1979 (Calendar 1978) ....	5,695,075
1975 (Calendar 1974) ..	8,912,450	1980 (Calendar 1979) ....	4,075,776
1976 (Calendar 1975) ..	8,086,331	1981 (Calendar 1980) ....	3,955,689
1977 (Calendar 1976) ..	7,725,663	1982 (Calendar 1981) ....	3,892,057

## **(e) RAILROAD FRANCHISE TAX**

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

### **DESCRIPTION**

The Railroad Franchise Tax is levied upon railroads (or systems of railroads) operating within New Jersey. The tax base is that portion of the road's (or system's) net railway operating income of the preceding year allocated to New Jersey. The allocating factor is the ratio of the number of miles of all track in this State to the total number of miles of all track over which the railroad or system operates.

### **HISTORY**

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

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

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

See Railroad Property Tax for Conrail and Amtrak exemption from any state tax.

### **RATE OF TAX**

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

### **COLLECTIONS**

#### *Fiscal Year*

1973 .....	\$54,175	1978 .....	\$23,999
1974 .....	15,668	1979 .....	27,497
1975 .....	11,959	1980 .....	45,056
1976 .....	33,352	1981 .....	30,324
1977 .....	15,031	1982 .....	40,092

### **DISPOSITION OF REVENUES**

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

## **REALTY TRANSFER FEE TAX**

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

### **DESCRIPTION**

Realty Transfer Fee Tax is applied to the recording of deeds which transfer title to real property in New Jersey. The tax is collected by the county at the rate of \$1.75 for each \$500 of consideration. Of the \$1.75, \$0.50 is retained by the county and the \$1.25 balance is forwarded to the State Treasurer.

### **HISTORY**

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

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

Chapter 176, P.L. 1975 increased the tax from \$0.50 to \$1.75 for each \$500.00 of "consideration" effective September 1, 1975.

### **Exemptions (N.J.S.A. 46:15—10)**

The fee does not apply to title transfers:

- (1) For a consideration of less than \$100.00;

- (2) By or to the United States of America, this State, or any instrumentality, agency or subdivision thereof;
- (3) Solely in order to provide or release security for a debt or obligation;
- (4) Which confirm or correct a deed previously recorded;
- (5) On a sale for delinquent taxes or assessments;
- (6) On partition;
- (7) By a receiver, trustee in bankruptcy or liquidation, or assignee for the benefit of creditors;
- (8) Eligible to be recorded as "ancient deeds" pursuant to R.S. 46:16—7;
- (9) Acknowledged or proved on or before July 3, 1968;
- (10) Between husband and wife, or parent and child;
- (11) Conveying a cemetery lot or plot;
- (12) In specific performance of a final judgment;
- (13) Releasing a right of reversion;
- (14) Previously recorded in another county and full realty transfer fee paid or accounted for, as evidenced by written instrument, attested by the grantee and acknowledged by the recording officer of the county of such prior recording, specifying the county, book, page, date of prior recording, and amount of realty transfer fee previously paid.
- (15) By an executor or administrator of a decedent to a devisee or heir to effect distribution of the decedent's estate in accordance with the provisions of the decedent's will or the intestate laws of this State.

Two types of transfers of real property are exempt from the increase (State) portion of the fee:

- (1) The sale of one or two-family residential properties which are owned and occupied by a senior citizen (62 years of age or older for purposes of this Act), blind person, or disabled person or their spouses, and
- (2) The sale of property upon which there has been construction of an entirely new improvement not previously occupied or used for any purpose.

**RATE OF TAX**

\$1.75 for each \$500.00 of consideration or fractional part thereof.

**COLLECTIONS<sup>1</sup>**

<i>Fiscal Year</i>			
1973 .....	\$ 6,636,389	1978 .....	\$23,905,456
1974 .....	5,988,921	1979 .....	27,952,108
1975 .....	5,071,762	1980 .....	26,990,609
1976 .....	13,785,875	1981 .....	26,670,881
1977 .....	19,247,782	1982 .....	24,525,191

**DISPOSITION OF REVENUES**

Revenues are collected by the counties: county retains 28.6% and forwards balance to Treasurer for general State use.

<sup>1</sup>State share 1980—\$17,494,039; 1981—\$16,892,774; 1982—\$16,065,919.



**TABLE 16**  
**REALTY TRANSFER FEE TAX RATES:**  
**COMPARISON WITH OTHER STATES**

<i>State</i>	<i>Rate</i>
Connecticut	55¢ on sales in excess of \$100 but not exceeding \$500 and 55¢ for each additional \$500 or fraction thereof.
Maryland <sup>1</sup>	
Baltimore City	1 1/2% of value
Baltimore County	1 1/2% of value
Howard County	1 1/2% of value
Montgomery County	1% of value on unimproved property 1% of value on improved property over \$35,000 1/2% of value of improved property between \$20,000 and \$35,000
Prince George County	2/5 of 1% of value
Massachusetts	\$1 on sales in excess of \$100 but not exceeding \$500; and \$1 on each additional \$500 or fractional part thereof. In addition, a 14% surcharge is imposed.
New Jersey	\$1.75 for each \$500 of consideration or fractional part thereof.
New York	55¢ for each \$500 of consideration or fractional part thereof, exclusive of the value of any lien or encumbrance remaining at the time of sale.
New York City	Additional 1% of net consideration exceeding \$25,000
Ohio	55¢ per \$500 of value or fractional part thereof.
Pennsylvania	1% of value of the property represented by such document

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

## SALES TAX

### (a) SALES AND USE TAX

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

#### DESCRIPTION

Sales and Use Tax Act applies to receipts from (a) retail sale, rental or use of tangible personal property, (b) retail sale of producing, fabricating, processing, installing, maintaining, repairing, storing and servicing tangible personal property and certain advertising services,

(c) sales of restaurant meals, (d) rental of hotel and motel rooms and (e) certain admission charges.

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

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

## **HISTORY**

Sales and Use Tax Act became effective July 1, 1966. Rate of tax was set as 3% (C. 30, P.L. 1966).

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

Effective July 1, 1972, sales of alcoholic beverages, except draught beer sold by the barrel, to any retail licensee were made subject to Sales and Use Tax (C. 27, P.L. 1972). The 1972 amendment repealed taxation of sales of packaged liquor by retailer to consumer. The tax now applies at the wholesale-retail level. Its base is the minimum consumer retail price as filed with the Board of Alcoholic Beverage Control.

A new tax imposed on wholesale receipts of alcoholic beverage licensees at 6.5% of the wholesale price supersedes the prior tax imposed under the sales tax law at 5% of the minimum consumer resale price (C. 62, P.L. 1980).

Production machinery and equipment is exempt from sales tax effective January 1, 1978.

Sale, rental or lease of commercial motor vehicles weighing more than 18,000 pounds is exempt from sales tax effective January 1, 1978. (C. 217, P.L. 1977).

The Division took over administration of the Atlantic City Luxury Sales Tax (C. 60, P.L. 1980).

Recycling equipment is exempt from sales tax effective January 12, 1982 (C. 546, P.L. 1981).

## **MAJOR EXEMPTIONS**

- (1) Advertising services for newspapers and magazines;
  - (2) Draught Beer;
  - (3) Bibles and other sacred scriptures;
  - (4) Casual sales except motor vehicles and registered boats;
  - (5) Cigarettes subject to Cigarette Tax Act;
  - (6) Clothing, except furs;
  - (7) Farm supplies and equipment;
  - (8) Flags of the United States and State of New Jersey;
  - (9) Food, food products and non-alcoholic beverages (off premises);
  - (10) Food sold in school cafeterias;
  - (11) Prescription drugs and other medical aids;
  - (12) Motor fuels;
  - (13) Periodicals and textbooks;
  - (14) Professional and personal services;
  - (15) Real estate sales;
  - (16) Tangible personal property used in research and development;
  - (17) Telephone lines, cables and other equipment;
  - (18) Transportation of persons or property;
  - (19) Utilities;
  - (20) Production machinery and equipment; and
  - (21) Commercial motor vehicles weighing more than 18,000 pounds.
-

**RATE OF TAX**

5% on taxable sales.

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

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

**COLLECTIONS**

<i>Fiscal Year</i>	
1973 .....	\$681,937,905
1974 .....	735,064,595
1975 .....	770,380,745
1976 .....	829,483,092
1977 .....	905,149,435
1978 .....	\$1,003,034,342
1979 .....	1,098,017,244
1980 .....	1,179,877,566
1981 .....	1,201,213,918
1982 .....	1,303,877,865

**DISPOSITION OF REVENUES**

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

**(b) ALCOHOLIC BEVERAGE WHOLESALE SALES TAX**

**Citation:** The Alcoholic Beverage Wholesale Sales Tax Act; N.J.S.A. 54:32 C-1 et seq.

**DESCRIPTION**

Alcoholic Beverage Tax applies to receipts from every sale of alcoholic beverages, except draught beer sold by the barrel, by any wholesaler to any retail licensee.

**RATE OF TAX**

6.5% on taxable sales.

**COLLECTIONS**

*Fiscal Year*

1981 .....	\$62,244,636
1982 .....	75,135,697

**DISPOSITION OF REVENUES**

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

**(c) ATLANTIC CITY LUXURY SALES TAX**

**Citation:** The Atlantic City Luxury Sales Tax Act; N.J.S.A. 40:48-8.15 et seq., Sales and Use Tax Act 54:32B-24.1 et seq.

**DESCRIPTION**

Atlantic City Luxury Tax applies to receipts from the sale of:

1. Alcoholic Beverages sold by the drink;
2. Cover charges in restaurants, hotels etc.;
3. Room rental;
4. Hiring of rolling chairs, beach chairs and cabanas; and
5. Tickets of admission.

**RATE OF TAX**

7% on taxable sales.

**COLLECTIONS**

*Fiscal Year*

1981 .....	\$4,402,055
1982 .....	5,356,369

**DISPOSITION OF REVENUE**

Revenues are forwarded to Atlantic City.

**TABLE 17**  
**SALES AND USE TAX RATES:**  
**COMPARISON WITH OTHER STATES**

<i>State</i>	<i>Year of Adoption</i>	<i>Rate</i>
Connecticut	1947	7-1/2%
Maryland	1947	5%
Massachusetts	1966	5%
New Jersey	1966	5%
New York	1965	4%—State; 4¢—Local <sup>1</sup>
Ohio	1934	5%—State; 0.5¢—Local <sup>2</sup>
Pennsylvania	1953	6%

<sup>1</sup>The State rate is 4%. However, counties and municipalities may impose additional taxes ranging up to 4%.

<sup>2</sup>The law authorizes counties to levy a 1/2% local sales tax. Five counties have done so, bringing their State-local rates to 4-1/2%: Allen Co., Cuyahoga Co., Hamilton Co., Lake Co., and Miami Co.

**TABLE 18**  
**SALES AND USE TAX EXEMPTIONS**  
**COMPARISON WITH OTHER STATES**

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

(T—Taxable; E—Exempt.)

<sup>1</sup>Children under 10—exempt.

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

<sup>3</sup>Effective Aug. 1, 1980 sales of alcoholic beverages except draught beer sold by the barrel, are taxed separately at the wholesale price at 6.5% (C. 62, P.L., 1980).

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

<sup>5</sup>3.2% beer—exempt.

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

## SANITARY LANDFILL TAX

**Citation:** Sanitary Landfill Facility Closure and Contingency Fund Act; N.J.S.A. 13:1E-100 et seq.

### DESCRIPTION

The Landfill Closure and Contingency Tax is levied upon the owner or operator of every sanitary landfill facility located in New Jersey on all solid waste accepted for disposal on or after January 1, 1982.

The Act also requires the sanitary landfill facility owner or operator to establish an escrow account, administered by the New Jersey Department of Environmental Protection, and to deposit into the account \$0.30 per cubic yard of solids and \$0.004 per gallon of liquids for all solid waste accepted for disposal on and after January 1, 1982.

### HISTORY

The Sanitary Landfill Facility Closure and Contingency Fund Act (C. 306, P.L. 1981) was signed into law on November 25, 1981 and became effective January 1, 1982.

### RATE OF TAX

The tax rate is \$0.15 per cubic yard on all solid waste accepted for disposal. The tax rate for solid waste in liquid form is \$0.002 per gallon.

### COLLECTIONS

*Fiscal Year*

1982 ..... \$2,225,799

### DISPOSITION OF REVENUES

All tax revenues are credited to the Sanitary Landfill Facility Contingency Fund, administered by the New Jersey Department of Environ-



mental Protection, established to insure the proper closure and operation of sanitary landfill facilities in this State.

## **SAVINGS INSTITUTION TAX**

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

### **DESCRIPTION**

Savings institution Tax is applicable to every savings institution doing a financial business in New Jersey. The Act defines "Savings Institution" as any state or federally chartered building and loan association, savings and loan association or savings bank. The tax is based upon net income as of the close of the preceding tax year, but in no event less than \$50 for savings institutions with assets under one million and no less than \$250 for savings institutions with assets of one million or more.

### **HISTORY**

Chapter 160, P.L. 1979 reduced the rate from 5% to 3% effective January 1, 1980.

### **EXCLUSIONS FROM TAX**

- (1) 100 % of dividends of an owned and qualified subsidiary and
- (2) 50% of other dividends included in taxable income for federal tax purposes.

### **RATE OF TAX**

3% of net income.

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

**PREPAYMENT**

In addition to the tax due, for accounting periods ending April, 1980 and thereafter, an 80% prepayment of tax for the following year must also be made. Credit against the current year's tax liability for such prepayment is allowed.

**COLLECTIONS**

*Fiscal Year*

1974 .....	\$2,719,689	1978 .....	\$4,064,465
1975 .....	2,328,395	1979 .....	4,293,214
1976 .....	2,203,543	1980 .....	3,954,792
1977 .....	2,974,894	1981 .....	108,299
	1982 .....		128,190

**DISPOSITION OF REVENUES**

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

**TABLE 19  
STATE TAXES ON BANKS AND FINANCIAL INSTITUTIONS:  
COMPARISON WITH OTHER STATES**

State	Rate	Basis of Tax
Pennsylvania	15 mills per \$1	On actual value of capital stock of national & State banks and savings institutions.
	11-1/2%	On net earnings or income of mutual corporations (savings institutions without capital stock), building & loan assns., Federal & State savings & loan associations.
Massachusetts	1%	On gross receipts of private bankers.
	12.54% (maximum established by State Tax Commission)	Net income of national banks, trust companies & Morris Plan banks.
New York	12%	Net income of State banks, savings and loan associations, trust companies, domestic financial corporations, national banks and production credit associations.
Maryland	7%	Net income of financial institutions except savings banks; building & savings and loan associations.
	3/4% of 1%	Net earnings over \$100,000 of savings banks; building, savings and loan associations.
Connecticut	10%	Net income of national and State banks, mutual savings banks, savings & loan and building & loan associations. Mutual trust investment companies & Savings bank investment companies are exempt.
Ohio	1-1/2 mills per \$1	Shares or capital employed or ownership interest in capital employed as the case may be, is assessed at the book value thereof on banks and financial institutions.
New Jersey <sup>1</sup>	1-1/2%	On allocated net worth; Financial Business such as personal finance or small loan finance in competition with national banks.
	5%	On net income of savings banks and savings and loan and building and loan associations.

<sup>1</sup>Chapters 170 and 171, P.L. 1975 subjected Banks and Financial Corporations to the Corporation Business Tax Law which taxes net worth at 2 mills and net income at 9%.

## **SPILL COMPENSATION AND CONTROL TAX**

Citation: The Spill Compensation and Control Act:  
N.J.S.A. 58:10-23.11, et seq.

### **DESCRIPTION**

The Spill Compensation and Control Tax is imposed upon the New Jersey transfer of hazardous substances, (as determined by the New Jersey Department of Environmental Protection).

The Tax is payable by:

- (a) The operator or owner of the receiving major facility or vessel on a transfer of a hazardous substance from a major facility or vessel; or
- (b) The operator or owner of the transferring major facility on a transfer of a previously untaxed nonpetroleum hazardous substance to a nonmajor facility; or
- (c) The owner of a hazardous substance transferred to a public storage terminal from a major facility or vessel.

### **HISTORY**

Spill Compensation and Control Act (C. 141, P.L. 1976) became effective April 1, 1977. Effective April 1, 1980, an alternate tax rate was established on transfers of nonpetroleum hazardous substances. (C. 346, P.L. 1979). The tax base was significantly expanded effective April 1, 1980 (C.73, P.L. 1980).

### **RATE OF TAX**

- (1) Nonpetroleum hazardous substances—greater of \$0.01 per barrel or 0.4% of fair market value;
- (2) Petroleum products—\$0.01 per barrel; and

(3) Precious metals—\$0.01 per barrel.

## COLLECTIONS

### *Fiscal Year*

1978 .....	\$6,429,830	1980 .....	\$ 6,850,324
1989 .....	6,402,848	1981 .....	12,788,846
	1982 .....		15,346,938

## DISPOSITION OF REVENUES

The proceeds constitute a fund (New Jersey Spill Compensation Fund) to insure compensation for cleanup costs and damage associated with the discharge of petroleum products and other hazardous substances.

## STATE RECYCLING TAX

**Citation:** Recycling Act; N.J.S.A. 13:1E-92 et seq.

### DESCRIPTION

The Solid Waste Recycling Tax is levied upon the owner or operator of every sanitary landfill facility located in New Jersey on all solid waste accepted for disposal on or after January 1, 1982.

The Solid Waste Recycling Tax terminates on December 31, 1986.

### HISTORY

The Recycling Act (C. 278, P.L. 1981) was signed into law on September 9, 1981 and became effective January 1, 1982.

**RATE OF TAX**

The tax rate is \$0.12 per cubic yard on all solid waste accepted for disposal. The tax rate for solid waste in liquid form is \$0.0006 per gallon. Solid waste accepted on or after January 1, 1986 will be taxed at the rate of \$0.06 per cubic yard and \$0.0003 per gallon.

**COLLECTIONS**

*Fiscal Year*

1982 ..... \$1,860,051

**DISPOSITION OF REVENUES**

The proceeds constitute a fund, the State Recycling Fund, jointly administered by the New Jersey Department of Energy and the New Jersey Department of Environmental Protection, to provide for a comprehensive recycling plan and program in this State.

**TRANSFER INHERITANCE AND  
ESTATE TAX**

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

**DESCRIPTION**

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

An estate tax in addition to the Transfer Inheritance Tax is designed to absorb any portion of the credit allowed under the Federal Estate Tax statutes which is not fully taken up by the taxes paid under the Transfer Inheritance Tax of this State and all other states.

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

Due to the multiplicity and complexity of laws dealing with distribution of estates it is difficult for the taxpayer to predetermine the exact tax liability. The Division therefore, determines the tax liability and bills the taxpayer. This is usually a one-time operation with a relatively low percentage of the files being reopened at a later date. Statutes require, however, that all records be retained for 15 years.

## **HISTORY**

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

In 1909, legislation was enacted which formed the basis of present Inheritance Tax (N.J.S.A. 54:33 and 54:38).

## **EXEMPTIONS**

- (1) All transfers under \$500;
- (2) Family transfers of \$5,000 or less to each parent, grandparent, spouse, child, mutually acknowledged child, stepchild or the issue of a child or adopted child. Dower and curtesy are exempt; on July 1, 1978 exemption increased to \$15,000 in estates of decedents dying on or after that date.
- (3) Life Insurance proceeds paid to named beneficiary;
- (4) Charitable transfers for the use of any educational institution, church, hospital, orphan asylum, public library, etc.;
- (5) Transfers for public purposes made to New Jersey or any political subdivision thereof;
- (6) Federal civil service retirement benefits payable to a beneficiary other than the estate;
- (7) Annuities payable to survivors of military retirees.
- (8) Qualified employment annuities paid to a surviving spouse.



**RATE OF TAX**

Applicable to estates of  
decedents dying on or after  
July 1, 1963

First	\$5,000.00	Class	Class		Class	Class	Class			
	Exempt	A	B		C	D	E			
Next	\$10,000.00	1%	ELIMINATED	On any amount	If less than \$500.00; no tax, If \$500.00 or more; no exemptions		EXEMPT			
"	35,000.00	2%								
"	50,000.00	3%								
"	50,000.00	4%								
"	50,000.00	5%								
"	100,000.00	6%								
"	200,000.00	7%			Up to \$ 700,000.00	11%		15%		
"	200,000.00	8%				11%		16%		
"	200,000.00	9%				"		200,000.00	11%	16%
"	200,000.00	10%				"		300,000.00	13%	16%
"	300,000.00	11%				"		300,000.00	14%	16%
"	300,000.00	12%				"		300,000.00	14%	16%
"	500,000.00	13%				"		300,000.00	14%	16%
"	500,000.00	14%				"		300,000.00	14%	16%
"	500,000.00	15%				"		300,000.00	14%	16%
"	500,000.00	15%				"		300,000.00	14%	16%
Over	3,200,000.00	16%	Over	1,700,000.00	16%	16%				

Applicable to estates of  
decedents dying on or after  
July 1, 1978

First	\$15,000.00	Class	Class		Class	Class	Class			
	Exempt	A	B		C	D	E			
Next	\$35,000.00	2%	ELIMINATED	On any amount	If less than \$500.00; no tax, If \$500.00 or more; no exemptions		EXEMPT			
"	50,000.00	3%								
"	50,000.00	4%								
"	50,000.00	5%								
"	100,000.00	6%								
"	200,000.00	7%						Up to \$700,000.00	11%	15%
"	200,000.00	8%			11%	16%				
"	200,000.00	9%			"	200,000.00			11%	16%
"	200,000.00	10%			"	300,000.00			13%	16%
"	300,000.00	11%			"	300,000.00			14%	16%
"	300,000.00	12%			"	300,000.00			14%	16%
"	500,000.00	13%			"	300,000.00			14%	16%
"	500,000.00	14%			"	300,000.00			14%	16%
"	500,000.00	15%			"	300,000.00			14%	16%
"	500,000.00	15%			"	300,000.00			14%	16%
Over	3,200,000.00	16%			Over	1,700,000.00		16%	16%	

### **Beneficiary Classes**

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

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

**CLASS B** This class eliminated by Chapter 61, Laws of 1962, effective July 1, 1963.

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

**CLASS D** Every other transferee, distributee or beneficiary.

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

**Exemptions**

- CLASS A \$15,000.00 to each in class.
- CLASS B Eliminated
- CLASS C { If less than \$500.00, no tax; if \$500.00,
- CLASS D { or more, no exemption.
- CLASS E Entirely exempt.

**Note:** The Class A exemption of \$15,000.00 applies to estates of decedents dying on or after July 1, 1978. Exemption for decedents dying prior to July 1, 1978 is \$5,000.00.

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

**COLLECTIONS**

*Fiscal Year*

1973 .....	\$75,425,969	1978 .....	\$ 96,056,901
1974 .....	87,159,676	1979 .....	100,435,754
1975 .....	81,359,747	1980 .....	111,646,287
1976 .....	79,933,845	1981 .....	122,318,134
1977 .....	85,497,185	1982 .....	124,938,624

**DISPOSITION OF REVENUES**

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

**TABLE 20  
TRANSFER INHERITANCE AND ESTATE TAX:  
COMPARISON WITH OTHER STATES**

New Jersey	Rates range from 2% to 16% on each beneficiary's share. The rates vary with the value of the legacy and relationship of the beneficiary.
Connecticut	Rates range from 2% to 14% on each beneficiary's share. The rates vary with the value of the legacy and relationship of the beneficiary.
Maryland:	This state has two classes of rates. Class I which involves relationship of the beneficiary, the rate of tax is 1% on the entire share, and Class 2, all others, the rate of tax is 10% on the entire share.
New York:	Rates range from 2% to 21% on the net estate of the decedent.
Ohio:	Rates range from 2% to 7% on the estate of the decedent.
Pennsylvania:	This state has two classed of rates. On Class A, which involves relationship of the beneficiary, the rate of tax is 6%, and on Class B, all others, the rate of tax is 15%.

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

**REVENUE SHARING, PROPERTY TAX AND  
VETERAN DEDUCTIONS AND HOMESTEAD  
REBATE DISTRIBUTIONS  
1982**

**TABLE 21  
STATE REVENUE SHARING DISTRIBUTION—1982**

COUNTIES	Municipalities Share of \$50 million	*Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Atlantic .....	\$ 1,205,702	\$ 1,625,414	\$ 593,100	\$ 2,218,514	\$ 3,424,216	40,947	\$ 7,731,166	\$11,155,382
Bergen .....	6,062,690	4,724,708	3,089,600	7,814,308	13,876,998	189,967	36,745,830	50,622,828
Burlington .....	2,226,437	1,544,896	1,292,436	2,837,332	5,103,769	79,300	14,943,988	20,047,757
Camden .....	3,277,542	3,503,704	1,565,850	5,069,554	8,347,096	107,181	21,320,290	29,667,386
Cape May .....	401,856	1,031,371	304,850	1,336,221	1,738,077	20,518	3,803,149	5,541,226
Cumberland .....	875,002	1,137,826	335,750	1,473,576	2,348,578	26,280	4,984,638	7,333,216
Essex .....	6,234,664	2,941,431	1,501,200	4,442,631	10,677,295	113,200	23,379,412	34,056,707
Gloucester .....	1,249,184	1,282,154	714,903	1,997,057	3,246,241	46,831	8,787,886	12,034,127
Hudson .....	4,086,579	2,187,874	692,900	2,880,774	6,967,353	53,624	11,411,752	18,379,105
Hunterdon .....	476,079	455,890	288,000	743,890	1,219,969	21,292	3,954,945	5,174,914
Mercer .....	2,164,332	1,867,659	932,000	2,799,659	4,963,991	64,488	12,887,347	17,851,338
Middlesex .....	4,126,241	3,058,763	2,141,250	5,200,013	9,328,254	127,129	24,010,645	33,338,899
Monmouth .....	3,250,643	2,229,312	1,619,700	3,849,012	7,099,655	110,954	21,583,022	28,682,677
Morris .....	2,741,498	1,394,380	1,337,850	2,732,230	5,473,728	94,287	17,386,839	22,860,567
Ocean .....	1,779,383	4,066,020	1,424,650	5,490,670	7,270,053	103,313	20,431,632	27,701,685
Passaic .....	3,176,387	2,642,736	1,118,050	3,760,786	6,937,173	77,000	15,018,986	21,956,159
Salem .....	420,765	474,187	214,866	689,054	1,109,819	14,325	2,641,822	3,751,641
Somerset .....	1,397,597	870,953	716,100	1,587,053	2,984,650	47,479	9,010,648	11,995,298
Sussex .....	589,132	585,975	389,642	975,616	1,564,748	28,810	5,518,659	7,083,407
Union .....	3,711,251	2,929,465	1,630,550	4,560,015	8,271,266	106,016	20,748,105	29,019,371
Warren .....	505,036	637,703	287,550	925,253	1,430,289	19,266	3,608,938	5,039,227
<b>Totals</b>	<b>\$50,000,000</b>	<b>\$41,192,421</b>	<b>\$22,190,797</b>	<b>\$63,383,218</b>	<b>\$113,383,218</b>	<b>1,492,207</b>	<b>\$289,909,699</b>	<b>\$403,292,917</b>

Difference in totals due to rounding.

\*Property Tax Deductions Include Three Categories—Citizens 65 or More; Citizens Less Than 65 Who Are Permanently And Totally Disabled, And Citizens Who Are Surviving Spouses in Certain Cases.

**STATE REVENUE SHARING DISTRIBUTION—1982**

ATLANTIC COUNTY	Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Absecon City .....	\$ 44,797	\$ 50,394	\$ 32,700	\$ 83,094	\$ 127,891	1,915	\$ 363,317	\$ 491,208
Atlantic City .....	274,915	315,675	60,500	376,175	651,090	4,000	744,207	1,395,297
Brigantine City .....	49,988	77,096	33,450	110,546	160,534	2,000	378,032	538,566
Buena Bor. ....	23,393	47,725	11,000	58,725	82,118	920	170,307	252,425
Buena Vista Twp. ....	32,494	62,819	15,850	78,669	111,163	1,590	283,479	394,642
Corbin City .....	1,753	6,204	1,350	7,554	9,307	93	15,952	25,259
Egg Harbor City .....	30,134	51,226	16,300	67,526	97,660	997	191,835	289,495
Egg Harbor Twp. ....	85,481	74,249	47,950	122,199	207,680	3,957	697,336	905,016
Estell Manor City .....	3,910	9,406	3,950	13,356	17,266	249	45,200	62,466
Folsom Bor. ....	13,651	11,500	8,050	19,550	33,201	517	93,722	126,923
Galloway Twp. ....	66,032	82,175	39,200	121,375	187,407	2,907	526,933	714,340
Hamilton Twp. ....	52,313	97,414	30,400	127,814	180,127	2,475	450,587	630,714
Hammonton Town .....	83,661	135,408	36,750	172,158	255,819	2,814	538,429	794,248
Linwood City .....	43,415	35,650	30,900	66,550	109,965	1,738	331,786	441,751
Longport Bor. ....	8,090	16,825	7,200	24,025	32,115	468	90,740	122,855
Margate City .....	70,246	80,275	46,800	127,075	197,321	2,750	525,429	722,750
Mullica Twp. ....	24,236	40,800	14,850	55,650	79,886	1,221	228,953	308,839
Northfield City .....	60,133	52,319	44,600	96,919	157,052	2,238	436,721	593,773
Pleasantville City .....	95,829	147,658	37,550	185,208	281,037	2,775	590,802	871,839
Port Republic City .....	4,382	8,550	3,900	12,450	16,832	242	43,676	60,508
Somers Point City .....	59,999	104,450	31,500	135,950	195,949	2,266	448,801	644,750
Vantnor City .....	69,673	100,590	33,850	134,440	204,113	2,489	477,641	681,754
Weymouth Twp. ....	7,180	17,006	4,500	21,506	28,686	326	57,280	85,966
<b>Totals .....</b>	<b>\$1,205,702</b>	<b>\$1,625,414</b>	<b>\$593,100</b>	<b>\$2,218,514</b>	<b>\$3,424,216</b>	<b>40,947</b>	<b>\$7,731,166</b>	<b>\$11,155,382</b>

Difference in Totals Due to Rounding

BERGEN COUNTY	Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Allendale Bor. ....	\$ 43,212	\$ 15,083	\$ 20,700	\$ 35,783	\$ 78,995	1,523	\$ 290,207	\$ 369,202
Alpine Bor. ....	9,438	4,275	4,150	8,425	17,863	380	67,482	85,345
Bergenfield Bor. ....	196,883	132,640	109,500	242,140	439,023	6,154	1,233,535	1,672,558
Bogota Bor. ....	61,212	56,843	30,100	86,943	148,155	1,809	356,414	504,569
Carlstadt Bor. ....	46,179	57,775	21,450	79,225	125,404	1,248	224,492	349,896
Cliffside Park Bor. ....	131,087	132,123	49,300	181,423	312,510	4,010	767,930	1,080,440
Closter Bor. ....	58,718	33,700	40,100	73,800	132,518	2,235	437,716	570,234
Cresskill Bor. ....	55,785	42,850	38,850	81,700	137,485	2,075	407,495	544,980
Demarest Bor. ....	34,988	11,100	20,850	31,750	66,738	1,386	271,337	338,075
Dumont Bor. ....	137,828	124,336	82,000	206,336	344,164	4,498	897,152	1,241,316
East Rutherford Bor. ....	58,886	73,725	21,250	94,975	153,861	1,231	220,739	374,600
Edgewater Bor. ....	34,651	27,450	8,800	36,250	70,901	585	109,568	180,469
Elmwood Park Bor. ....	140,997	184,200	69,100	253,300	394,297	4,071	778,595	1,172,892
Emerson Bor. ....	57,471	33,013	39,200	72,213	129,684	2,001	383,493	513,177
Englewood City ....	163,547	118,750	47,900	166,650	330,197	3,987	840,136	1,170,333
Englewood Cliffs Bor. ....	40,044	11,325	20,050	31,375	71,419	1,505	266,154	337,573
Fair Lawn Bor. ....	254,387	256,540	162,100	418,640	673,027	9,126	1,749,551	2,422,578
Fairview Bor. ....	72,841	115,040	22,500	137,540	210,381	1,580	314,125	524,506
Fort Lee Bor. ....	210,534	130,928	40,100	171,028	381,562	4,988	947,496	1,329,058
Franklin Lakes Bor. ....	53,493	20,025	33,850	53,875	107,368	2,336	419,560	526,928
Garfield City ....	211,546	331,725	59,600	391,325	602,871	4,448	883,461	1,486,332
Glen Rock Bor. ....	87,975	35,900	56,450	92,350	180,325	3,437	673,690	854,015
Hackensack City ....	247,949	181,443	50,200	231,643	479,592	4,338	892,949	1,372,541
Harrington Park Bor. ....	33,539	9,372	20,050	29,422	62,961	1,271	243,414	306,375
Hasbrouck Heights Bor. ....	91,548	83,694	54,250	137,944	229,492	3,009	581,162	810,654
Haworth Bor. ....	25,415	9,400	15,600	25,000	50,415	1,012	196,216	246,631
Hilldale Bor. ....	81,032	42,854	52,550	95,404	176,436	2,903	564,623	741,059
Hohokus Bor. ....	29,494	5,150	22,150	27,300	56,794	1,208	226,400	283,194
Leonia Bor. ....	60,032	26,868	25,150	52,018	112,050	1,785	365,154	477,204
Little Ferry Bor. ....	64,886	52,175	26,750	78,925	143,811	1,627	316,227	460,038
Lodi Bor. ....	177,030	222,943	62,150	285,093	462,123	3,598	723,685	1,185,808
Lyndhurst Twp. ....	154,985	177,369	77,300	254,669	409,654	4,386	830,455	1,240,109
Mahwah Twp. ....	81,099	38,917	39,000	77,917	159,016	2,824	513,037	672,053
Maywood Bor. ....	74,594	61,022	44,700	105,722	180,316	2,494	487,594	667,910
Midland Park Bor. ....	55,954	43,325	34,400	75,725	131,679	1,874	364,218	495,897
Montvale Bor. ....	51,639	11,500	28,700	40,200	91,839	1,724	313,488	405,337
Moonschie Bor. ....	20,561	21,675	9,050	30,725	51,288	471	80,720	132,006
New Millford Bor. ....	129,975	89,988	77,850	167,838	297,813	3,802	747,409	1,045,222
North Arlington Bor. ....	122,458	146,575	54,900	201,475	323,933	3,341	652,468	976,401



BERGEN COUNTY	Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Northvale Bor. ....	36,404	30,925	20,150	51,075	87,479	1,211	231,859	319,338
Norwood Bor. ....	30,673	23,875	18,650	42,525	73,198	1,149	219,043	292,241
Oakland Bor. ....	102,065	35,208	58,100	93,308	195,373	3,514	668,962	864,335
Old Tappan Bor. ....	27,640	9,049	16,700	25,749	53,389	1,070	201,191	254,580
Oradell Bor. ....	59,763	33,758	41,600	75,358	135,121	2,440	460,260	595,381
Palisades Park Bor. ....	91,077	78,150	29,900	108,050	199,127	2,097	414,655	613,782
Paramus Bor. ....	194,760	95,325	141,800	237,125	431,885	6,840	1,250,629	1,682,514
Park Ridge Bor. ....	61,684	36,850	34,100	70,950	132,634	2,100	408,425	541,059
Ramsey Bor. ....	88,043	30,069	48,750	78,819	166,862	3,204	608,922	775,784
Ridgefield Bor. ....	.....	76,000	33,900	109,900	109,900	2,079	320,304	430,204
Ridgefield Park Twp. ....	94,751	69,199	39,650	108,849	203,600	2,423	485,155	688,755
Ridgewood Village ....	185,355	64,387	94,400	158,787	344,142	6,368	1,260,794	1,604,936
Riveredge Bor. ....	85,549	66,034	58,100	124,134	209,683	2,940	577,282	786,965
Rivervale Twp. ....	61,751	25,950	42,100	68,050	129,801	2,570	489,108	618,909
Rochelle Park Twp. ....	42,808	59,526	29,350	88,876	131,684	1,581	294,295	425,979
Rockleigh Bor. ....	.....	1,125	750	1,875	1,875	38	6,308	8,183
Rutherford Bor. ....	139,244	114,662	66,800	181,462	320,706	3,998	796,875	1,117,581
Saddle Brook Twp. ....	110,323	109,465	73,700	183,165	293,488	3,500	647,057	940,545
Saddle River Bor. ....	16,550	3,859	10,150	14,009	30,559	766	135,865	166,424
South Hackensack Twp. ....	16,550	25,525	7,050	32,575	49,125	430	81,765	130,890
Teaneck Twp. ....	285,027	153,208	141,500	294,708	579,735	9,818	2,041,165	2,620,900
Tenafly Bor. ....	97,144	43,600	53,650	97,250	194,394	3,651	723,897	918,291
Teterboro Bor. ....	.....	.....	.....	.....	.....	.....	.....	.....
Upper Saddle River Bor. ....	55,044	11,889	31,450	43,339	98,383	2,087	379,984	478,367
Waldwick Bor. ....	86,155	52,580	55,300	107,880	194,035	2,897	566,789	760,824
Wallington Bor. ....	73,583	115,545	30,250	145,795	219,378	1,830	351,066	570,444
Washington Twp. ....	73,448	27,675	47,000	74,675	148,123	2,699	515,491	663,614
Westwood Bor. ....	77,021	35,275	41,950	77,225	154,246	2,471	479,171	633,417
Woodcliff Lake Bor. ....	37,988	8,150	22,050	30,200	68,188	1,477	281,150	349,338
Wood-Ridge Bor. ....	57,167	73,227	37,150	110,377	167,544	2,102	390,838	558,382
Wyckoff Twp. ....	111,233	41,003	73,150	114,153	225,386	4,357	817,971	1,043,357
<b>Totals</b> .....	<b>\$6,062,690</b>	<b>\$4,724,708</b>	<b>\$3,089,600</b>	<b>\$7,814,308</b>	<b>\$13,876,998</b>	<b>189,967</b>	<b>\$36,745,830</b>	<b>\$50,622,828</b>

Difference in Totals Due to Rounding

BURLINGTON COUNTY	Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Bass River Twp. ....	\$ 6,168	\$ 17,700	\$ 6,100	\$ 23,800	\$ 29,968	355	\$ 69,134	\$ 99,102
Beverly City .....	22,112	28,232	10,050	38,282	60,394	635	124,120	184,514
Bordentown City .....	30,741	31,662	12,250	43,912	74,653	912	180,662	255,315
Bordentown Twp. ....	52,886	36,091	34,950	71,041	123,927	1,618	317,951	441,878
Burlington City .....	77,998	122,775	36,050	158,825	236,823	2,253	307,984	544,807
Burlington Twp. ....	84,268	44,525	44,150	88,675	172,943	2,323	427,946	600,889
Chesterfield Twp. ....	21,842	9,900	10,050	19,950	41,792	566	106,795	148,587
Cinnaminson Twp. ....	118,413	52,591	81,800	134,391	252,804	4,252	802,874	1,055,678
Delanco Twp. ....	28,348	33,625	17,500	51,125	79,473	982	193,395	272,868
Delran Twp. ....	79,313	54,870	54,300	109,170	188,483	3,252	603,483	791,966
Eastampton Twp. ....	19,752	11,241	11,300	22,541	42,293	684	132,000	174,293
Edgewater Park Twp. ....	58,246	20,635	31,350	51,985	110,231	1,878	350,543	460,774
Evesham Twp. ....	124,170	45,586	67,900	113,486	237,656	5,431	1,004,482	1,242,138
Fieldsboro Bor. ....	4,180	4,311	1,900	6,211	10,391	140	26,285	36,676
Florence Twp. ....	60,066	110,541	40,900	151,441	211,507	2,532	481,977	693,484
Hainesport Twp. ....	20,089	29,210	14,350	43,560	63,649	864	166,021	229,670
Lumberton Twp. ....	31,381	17,825	17,350	35,175	66,556	957	178,938	245,494
Mansfield Twp. ....	18,337	15,932	8,900	24,832	43,169	626	118,915	162,084
Maple Shade Twp. ....	124,143	169,820	69,125	238,945	363,088	4,120	771,020	1,134,108
Medford Twp. ....	67,819	29,712	53,850	83,562	151,381	4,247	789,255	940,636
Medford Lakes Bor. ....	33,741	11,866	19,050	30,916	64,657	1,376	260,658	325,315
Moorestown Twp. ....	108,986	70,039	61,850	131,889	238,875	4,028	778,909	1,017,784
Mount Holly Twp. ....	89,256	58,685	42,000	100,685	189,941	2,411	474,282	664,223
Mount Laurel Twp. ....	100,461	36,472	64,550	101,022	201,483	4,704	867,657	1,069,140
New Hanover Twp. ....	89,829	1,812	2,750	4,562	94,391	128	23,643	118,034
North Hanover Twp. ....	59,021	5,475	9,150	14,625	73,646	491	85,236	158,882
Palmira Bor. ....	48,639	52,850	33,100	85,950	134,589	1,895	368,516	503,105
Pemberton Bor. ....	9,876	5,425	3,150	8,575	18,451	216	41,423	59,874
Pemberton Twp. ....	146,817	79,370	120,900	200,270	349,087	5,380	1,000,486	1,349,573
Riverside Twp. ....	58,751	102,175	30,450	132,625	191,376	1,970	373,090	564,486
Riverton Bor. ....	23,022	15,800	12,850	28,650	51,672	770	153,304	204,976
Shamong Twp. ....	11,258	7,500	10,300	17,800	29,058	1,056	197,002	226,060
Southampton Twp. ....	42,741	114,508	45,361	159,869	202,610	2,979	588,243	790,853
Springfield Twp. ....	16,651	15,228	9,850	25,078	41,729	599	110,485	152,214
Tabernacle Twp. ....	17,022	12,805	16,800	29,605	46,627	1,567	291,000	337,627
Washington Twp. ....	4,652	8,825	3,000	11,825	18,477	179	33,560	50,037
Westampton Twp. ....	18,910	6,706	19,000	25,706	44,616	967	184,023	228,639
Willingsboro Twp. ....	309,903	46,019	157,800	203,819	513,722	9,653	1,905,696	2,419,418
Woodland Twp. ....	14,056	5,425	4,600	10,025	24,081	238	40,069	64,150
Wrightstown Bor. ....	12,573	1,125	1,800	2,925	15,498	66	12,928	28,426
<b>Totals .....</b>	<b>\$2,266,437</b>	<b>\$1,544,896</b>	<b>\$1,292,436</b>	<b>\$2,837,332</b>	<b>\$5,103,769</b>	<b>79,300</b>	<b>\$14,943,988</b>	<b>\$20,047,757</b>

Difference in Totals Due to Rounding

CAMDEN COUNTY	Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Audubon Bor. ....	\$ 72,470	\$ -109,395	\$ 43,500	\$ 152,895	\$ 225,365	2,644	\$ 554,462	\$ 779,827
Audubon Park Bor. ....	9,674	.....	.....	.....	9,674	476	60,217	69,891
Barrington Bor. ....	59,190	57,875	35,000	92,875	152,065	1,841	377,117	529,182
Bellmawr Bor. ....	110,323	96,300	58,800	155,100	265,423	3,562	708,051	973,474
Berlin Bor. ....	37,752	35,179	22,800	57,979	95,731	1,404	276,040	371,771
Berlin Twp. ....	40,449	41,093	17,750	58,843	99,292	1,312	263,809	363,101
Brooklawn Bor. ....	19,685	32,000	9,650	41,650	61,335	577	118,355	179,690
Camden City ....	677,748	884,934	115,700	1,000,634	1,678,382	12,231	2,337,050	4,015,432
Cherry Hill Twp. ....	455,551	198,810	271,350	470,150	925,711	17,576	3,486,357	4,412,086
Chesilhurst Bor. ....	9,728	10,800	3,250	14,050	23,778	322	64,924	88,702
Clementon Bor. ....	35,055	44,070	16,750	60,820	95,875	1,271	263,615	359,490
Collingswood Bor. ....	117,334	125,389	50,400	175,789	293,123	3,405	705,954	999,077
Gibbsboro Bor. ....	18,370	14,975	12,500	27,475	45,845	622	122,235	168,080
Gloucester City ....	102,301	176,160	43,100	219,260	321,561	2,973	575,691	897,252
Gloucester Twp. ....	245,354	215,550	147,000	362,550	607,904	10,647	2,089,952	2,697,856
Haddon Twp. ....	121,413	146,518	70,750	217,268	338,681	4,306	884,757	1,223,438
Haddonfield Bor. ....	87,504	67,275	53,150	120,425	207,929	3,598	744,405	952,334
Haddon Heights Bor. ....	62,864	70,951	40,300	111,251	174,115	2,325	478,661	652,776
Hi-Nella Bor. ....	9,472	3,150	2,900	6,050	15,522	122	26,208	41,730
Laurel Springs Bor. ....	19,820	17,775	9,450	27,225	47,045	545	114,007	161,052
Lawnside Bor. ....	19,483	22,792	8,550	31,342	50,825	721	148,373	199,198
Lindenwold Bor. ....	122,559	68,125	41,000	109,125	231,684	2,690	536,776	768,460
Magnolia Bor. ....	42,201	37,377	20,350	57,727	99,928	1,184	240,740	340,668
Merchantville Bor. ....	29,190	26,089	13,100	39,189	68,379	901	191,280	259,659
Mt. Ephraim Bor. ....	37,583	87,533	25,150	112,683	150,266	1,456	300,285	450,551
Oaklyn Bor. ....	30,977	63,352	18,400	81,752	112,729	1,163	245,889	358,618
Pennsauken Twp. ....	248,691	358,025	150,800	508,825	757,516	9,349	1,889,403	2,646,919
Pine Hill Bor. ....	51,619	49,053	23,200	72,253	123,872	1,727	342,023	465,895
Pine Valley Bor. ....	169	.....	.....	.....	169	7	1,675	1,844
Runnemede Bor. ....	73,279	92,947	44,800	137,747	211,026	2,291	463,387	674,413
Somerdale Bor. ....	47,257	42,771	25,800	68,571	115,828	1,400	287,371	403,199
Stratford Bor. ....	69,335	37,703	40,650	78,353	147,688	1,948	381,443	529,131
Tavistock Bor. ....	101	.....	.....	.....	101	2	445	546
Voorhees Twp. ....	49,347	29,289	35,000	64,289	113,636	2,830	535,427	649,063
Waterford Twp. ....	30,876	60,000	29,500	89,500	120,376	2,221	433,862	554,238
Winslow Twp. ....	91,717	135,536	55,650	191,186	282,903	4,789	906,072	1,188,975
Woodlyne Bor. ....	21,101	44,914	9,800	54,714	75,815	743	163,978	239,793
<b>Totals .....</b>	<b>\$3,277,542</b>	<b>\$3,503,704</b>	<b>\$1,565,850</b>	<b>\$5,069,554</b>	<b>\$8,347,096</b>	<b>107,181</b>	<b>\$21,320,290</b>	<b>\$29,667,386</b>

Difference in Totals Due to Rounding

CAPE MAY COUNTY	Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Avalon Bor. ....	\$ 12,708	\$ 21,250	\$ 10,050	\$ 31,300	\$ 44,008	665	\$ 122,136	\$ 166,144
Cape May City .....	26,797	40,247	14,850	55,097	81,894	898	182,854	264,748
Cape May Point Bor. ....	1,416	7,725	2,050	9,775	11,191	115	20,568	31,759
Dennis Twp. ....	19,045	32,760	12,950	45,710	64,755	1,013	179,278	244,033
Lower Twp. ....	76,582	370,162	71,950	442,112	518,694	5,228	985,340	1,504,034
Middle Twp. ....	62,999	139,026	36,200	175,226	238,225	2,646	500,605	738,830
North Wildwood City .....	27,033	80,908	19,800	100,508	127,541	1,259	246,154	373,695
Ocean City .....	75,774	116,354	50,750	167,104	242,878	3,209	614,827	857,705
Sea Isle City .....	17,696	36,213	12,050	48,283	65,959	690	129,611	195,570
Stone Harbor Bor. ....	8,292	13,641	6,300	19,941	28,233	446	85,702	113,935
Upper Twp. ....	.....	50,137	29,600	79,737	79,737	1,849	261,795	341,532
West Cape May Bor. ....	6,910	17,094	3,050	20,144	27,054	253	47,579	74,633
West Wildwood Bor. ....	1,753	8,550	1,800	10,350	12,103	109	20,189	32,292
Wildwood City .....	21,741	42,844	10,450	53,294	75,035	735	144,457	219,492
Wildwood Crest Bor. ....	24,269	39,977	19,150	59,127	83,396	1,070	202,837	286,233
Woodbine Bor. ....	18,842	14,483	4,050	18,533	37,375	333	59,221	96,596
<b>Totals .....</b>	<b>\$401,856</b>	<b>\$1,031,371</b>	<b>\$304,850</b>	<b>\$1,336,221</b>	<b>\$1,738,077</b>	<b>20,518</b>	<b>\$3,803,149</b>	<b>\$5,541,231</b>

Difference in Totals Due to Rounding

CUMBERLAND COUNTY	Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Bridgeton City .....	\$144,704	\$ 153,719	\$ 41,400	\$ 195,119	\$ 339,823	3,147	\$ 574,843	\$ 914,666
Commercial Twp. ....	26,224	79,263	13,700	92,963	119,187	1,089	159,444	278,631
Deerfield Twp. ....	18,269	24,760	5,850	30,610	48,879	589	111,600	160,479
Downe Twp. ....	12,168	27,013	6,750	33,763	45,931	465	79,579	125,510
Fairfield Twp. ....	36,437	42,750	11,250	54,000	90,437	1,038	189,370	279,807
Greenwich Twp. ....	6,472	9,650	2,300	11,950	18,422	242	47,810	66,232
Hopewell Twp. ....	28,112	37,130	12,950	50,080	78,192	1,089	208,703	286,895
Lawrence Twp. ....	16,516	23,930	5,100	29,030	45,546	468	96,722	142,268
Maurice River Twp. ....	28,954	46,200	10,700	56,900	85,854	857	153,021	238,875
Millville City .....	154,446	220,007	77,000	297,007	451,453	5,163	974,755	1,426,208
Shiloh Bor. ....	4,011	7,275	1,550	8,825	12,836	126	22,705	35,541
Stow Creek Twp. ....	7,685	12,225	3,250	15,475	23,160	333	61,868	85,028
Upper Deerfield Twp. ....	46,246	53,030	20,950	73,980	120,226	1,610	297,680	417,906
Vineland City .....	344,756	400,874	123,000	523,874	868,630	10,064	2,006,540	2,875,170
<b>Totals .....</b>	<b>\$875,002</b>	<b>\$1,137,826</b>	<b>\$335,750</b>	<b>\$1,473,576</b>	<b>\$2,348,578</b>	<b>26,280</b>	<b>\$4,984,638</b>	<b>\$7,333,216</b>

Difference in Totals Due to Rounding

ESSEX COUNTY	Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Belleville Town .....	\$ 262,410	\$ 269,071	\$ 96,650	\$ 365,721	\$ 628,131	6,213	\$ 1,338,265	\$ 1,966,396
Bloomfield Town .....	351,801	309,899	143,650	453,549	805,350	9,493	2,020,971	2,826,321
Caldwell Bor. ....	58,549	26,525	20,000	46,525	105,074	1,295	269,630	374,704
Cedar Grove Twp. ....	97,043	51,950	51,800	103,750	200,793	2,958	568,662	769,455
East Orange City .....	515,010	186,160	61,100	247,260	762,270	6,087	1,433,513	2,195,783
Essex Fells Bor. ....	17,089	2,025	7,850	9,875	26,964	647	128,145	155,109
Fairfield Bor. ....	48,740	31,150	32,250	63,400	112,140	2,009	380,935	493,075
Glen Ridge Bor. ....	57,471	21,800	29,500	51,300	108,771	2,068	450,320	559,091
Irvington Town .....	393,834	207,829	63,100	270,929	664,763	6,489	1,423,324	2,088,087
Livingston Twp. ....	207,636	82,615	126,050	208,665	416,301	7,987	1,549,387	1,965,688
Maplewood Twp. ....	165,064	132,928	83,750	216,678	381,742	6,074	1,304,892	1,686,634
Millburn Twp. ....	140,997	33,111	71,700	104,811	245,808	5,421	1,065,654	1,311,462
Montclair Town .....	292,544	143,305	87,000	230,305	522,849	7,211	1,569,235	2,092,084
Newark City .....	2,514,717	822,025	168,000	990,025	3,504,742	17,672	3,232,682	6,737,424
North Caldwell Bor. ....	45,774	9,125	21,400	30,525	76,299	1,479	292,130	368,429
Nutley Town .....	217,377	204,003	109,800	313,803	531,180	6,721	1,405,425	1,936,605
Orange City .....	224,489	86,853	25,300	112,153	336,642	2,641	598,038	934,680
Roseland Bor. ....	31,044	15,555	19,500	35,055	66,099	1,324	258,180	324,279
South Orange Village .....	112,413	38,724	44,050	82,774	195,187	3,564	785,432	980,619
Verona Bor. ....	103,548	69,994	55,750	125,744	229,292	3,535	733,331	962,623
West Caldwell Bor. ....	83,122	37,209	45,150	82,359	165,481	3,122	626,691	795,172
West Orange Town .....	293,993	159,574	137,850	297,424	591,417	9,190	1,944,572	2,535,989
<b>Totals .....</b>	<b>\$6,234,664</b>	<b>\$2,941,431</b>	<b>\$1,501,200</b>	<b>\$4,442,631</b>	<b>\$10,677,295</b>	<b>113,200</b>	<b>\$23,379,412</b>	<b>\$34,056,705</b>

Difference in Totals Due to Rounding

GLOUCESTER COUNTY	Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Clayton Bor. ....	\$ 39,370	\$ 41,525	\$ 17,650	\$ 59,175	\$ 98,545	1,378	\$ 267,038	\$ 365,583
Deptford Twp. ....	169,378	148,183	94,300	242,483	411,861	5,571	1,067,207	1,479,068
East Greenwich Twp. ....	23,662	19,350	15,750	35,100	58,762	1,079	198,893	257,655
Elk Twp. ....	19,820	29,292	9,350	38,642	58,462	706	131,089	189,551
Franklin Twp. ....	66,066	105,419	37,500	142,919	208,985	2,976	554,591	763,576
Glassboro Bor. ....	93,234	62,789	38,000	100,789	194,003	2,319	457,676	651,679
Greenwich Twp. ....	39,741	58,064	28,300	86,364	126,105	1,473	246,478	372,583
Harrison Twp. ....	19,382	18,959	11,250	30,209	49,591	826	156,615	206,206
Logan Twp. ....	12,303	24,100	11,803	35,903	48,206	958	168,016	216,222
Mantua Twp. ....	69,504	59,748	43,850	103,598	173,102	2,300	437,572	610,674
Monroe Twp. ....	110,829	172,816	71,550	244,366	355,195	4,964	911,609	1,266,804
National Park Bor. ....	26,325	34,998	15,500	50,498	76,823	881	172,221	249,044
Newfield Bor. ....	10,753	17,316	4,250	21,566	32,319	416	81,175	113,494
Paulsboro Bor. ....	56,493	66,721	24,350	91,071	147,564	1,496	278,141	425,705
Pitman Bor. ....	71,122	64,175	35,050	99,225	170,347	2,333	454,100	624,447
South Harrison Twp. ....	8,730	6,525	3,650	10,175	18,905	325	59,022	77,927
Swedesboro Bor. ....	16,213	23,685	5,050	28,735	44,948	416	81,898	126,846
Washington Twp. ....	121,008	67,969	98,650	166,617	287,625	7,226	1,330,566	1,618,191
Wenonah Bor. ....	16,618	10,709	10,600	21,309	37,927	645	126,836	164,763
West Deptford Twp. ....	102,975	86,070	66,800	152,870	255,845	3,907	696,073	951,918
Westville Bor. ....	36,269	65,860	18,600	84,460	120,729	1,187	234,604	355,333
Woodbury City ....	86,054	74,075	36,350	110,425	196,479	2,321	463,255	659,734
Woodbury Heights Bor. ....	25,584	17,214	14,350	31,364	56,948	885	167,886	224,834
Woolwich Twp. ....	7,753	6,614	2,600	9,214	16,967	243	45,325	62,292
<b>Totals .....</b>	<b>\$1,249,184</b>	<b>\$1,282,154</b>	<b>\$714,903</b>	<b>\$1,997,057</b>	<b>\$3,246,241</b>	<b>46,831</b>	<b>\$8,787,886</b>	<b>\$12,034,127</b>

Difference in Totals Due to Rounding



HUDSON COUNTY	Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Bayonne City .....	\$ 495,123	\$ 381,701	\$151,100	\$ 532,801	\$1,027,924	8,947	\$ 1,912,819	\$ 2,940,743
East Newark Bor. ....	13,314	15,300	2,900	18,200	31,514	250	51,766	83,280
Guttenberg Town .....	38,999	33,329	6,650	39,979	78,978	785	159,710	238,688
Harrison Town .....	81,908	49,150	19,950	69,100	151,008	1,358	257,919	408,927
Hoboken City .....	312,060	74,481	15,750	90,231	402,291	1,525	330,489	732,780
Jersey City City .....	1,727,387	810,290	229,450	1,039,740	2,767,127	18,928	3,947,281	6,714,408
Kearny Town .....	256,915	205,622	81,350	286,972	543,887	5,865	1,192,793	1,736,680
North Bergen Twp. ....	324,768	269,459	73,100	342,559	667,327	6,075	1,323,052	1,990,379
Secaucus Town .....	81,605	83,603	45,800	129,403	211,008	3,025	596,379	807,387
Union City .....	388,036	134,958	30,650	165,608	553,644	3,155	775,132	1,328,776
Weehawken Twp. ....	89,122	33,868	13,950	47,818	136,940	1,219	292,433	419,373
West New York Town .....	277,342	96,112	22,250	118,362	395,704	2,492	581,978	977,682
<b>Totals .....</b>	<b>\$4,086,579</b>	<b>\$2,187,874</b>	<b>\$692,900</b>	<b>\$2,880,774</b>	<b>\$6,967,353</b>	<b>53,624</b>	<b>\$11,411,752</b>	<b>\$18,379,105</b>

Difference in Totals Due to Rounding

HUNTERDON COUNTY	Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Alexandria Twp. ....	\$ 15,741	\$ 14,050	\$ 9,550	\$ 23,600	\$ 39,341	738	\$ 139,249	\$ 178,590
Bethlehem Twp. ....	11,022	10,625	9,700	20,325	51,672	761	144,449	175,796
Bloomsbury Bor. ....	6,000	6,975	3,400	10,375	16,375	225	43,073	59,448
Califon Bor. ....	7,045	8,325	4,050	12,375	19,420	288	56,023	75,443
Clinton Town ....	11,764	8,308	6,900	15,208	26,972	448	88,238	115,210
Clinton Twp. ....	36,370	26,269	25,650	51,919	88,289	1,849	348,890	437,179
Delaware Twp. ....	23,359	21,175	11,900	33,075	56,434	962	180,736	237,170
East Amwell Twp. ....	18,707	15,421	11,850	27,271	45,978	907	167,068	213,046
Flemington Bor. ....	27,202	17,902	7,650	25,552	52,754	576	114,437	167,191
Franklin Twp. ....	15,337	14,129	9,200	23,329	38,666	639	119,384	158,050
Frenchtown Bor. ....	10,281	11,756	4,350	16,106	26,387	318	63,177	89,564
Glen Gardner Bor. ....	4,955	4,675	2,300	6,975	11,930	178	32,670	44,800
Hampton Bor. ....	9,842	7,250	4,150	11,400	21,242	312	60,571	81,813
High Bridge Bor. ....	19,348	19,500	11,900	31,400	50,748	881	168,063	218,811
Holland Twp. ....	.....	33,417	19,750	53,167	53,167	1,263	191,525	244,692
Kingwood Twp. ....	16,449	21,028	7,550	28,578	45,027	658	126,364	171,391
Lambertville City ....	29,561	49,225	12,150	61,375	90,936	866	167,211	258,147
Lebanon Bor. ....	6,101	4,950	2,600	7,550	13,651	198	39,377	53,028
Lebanon Twp. ....	31,550	30,925	14,850	45,775	77,325	1,322	236,360	313,685
Milford Bor. ....	8,831	15,125	4,400	19,525	28,356	324	60,513	88,869
Raritan Twp. ....	51,437	33,686	29,350	63,036	114,473	2,135	401,813	516,286
Readington Twp. ....	55,617	40,573	38,050	78,623	134,240	2,775	509,908	644,148
Stockton Bor. ....	4,108	6,075	2,800	8,875	13,055	154	29,617	42,672
Tewksbury Twp. ....	21,910	8,100	14,350	22,450	44,360	1,066	196,800	241,160
Union Twp. ....	18,033	12,500	10,300	22,800	40,833	840	155,147	195,980
West Amwell Twp. ....	15,438	13,925	9,300	23,225	38,663	609	114,082	152,745
<b>Totals .....</b>	<b>\$476,079</b>	<b>\$455,890</b>	<b>\$228,000</b>	<b>\$743,890</b>	<b>\$1,219,969</b>	<b>21,292</b>	<b>\$3,954,945</b>	<b>\$5,174,914</b>

Difference in Totals Due to Rounding

MERCER COUNTY	Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
East Windsor Twp. ....	\$ 137,559	\$ 15,245	\$ 30,900	\$ 46,145	\$ 183,704	3,800	\$ 732,602	\$ 916,306
Ewing Twp. ....	223,208	222,889	143,450	366,339	589,547	8,428	1,666,300	2,255,847
Hamilton Twp. ....	558,695	645,980	375,350	1,021,330	1,580,025	21,060	4,148,353	5,728,378
Hightstown Bor. ....	37,685	20,050	12,250	32,300	69,985	941	192,371	262,356
Hopewell Bor. ....	15,404	13,591	5,550	19,141	34,545	473	92,716	127,261
Hopewell Twp. ....	71,189	42,439	44,400	86,839	158,028	3,046	580,693	738,721
Lawrence Twp. ....	135,064	98,563	65,050	163,613	298,877	4,496	868,617	1,167,294
Pennington Bor. ....	14,629	9,074	7,800	16,874	31,503	556	109,105	140,608
Princeton Bor. ....	82,448	29,650	13,750	43,400	125,848	1,203	240,209	366,057
Princeton Twp. ....	94,818	32,395	33,800	66,195	161,013	2,885	554,537	715,550
Trenton City ....	720,152	699,209	163,950	863,159	1,583,311	14,844	3,186,650	4,769,961
Washington Twp. ....	23,595	14,875	11,600	26,475	50,070	766	143,217	193,287
West Windsor Twp. ....	49,866	23,700	24,150	47,850	97,736	1,950	371,979	469,715
<b>Totals .....</b>	<b>\$2,164,332</b>	<b>\$1,867,659</b>	<b>\$932,000</b>	<b>\$2,799,659</b>	<b>\$4,963,991</b>	<b>64,488</b>	<b>\$12,887,347</b>	<b>\$17,851,338</b>

Difference in Totals Due to Rounding

MIDDLESEX COUNTY	Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Carteret Bor. ....	\$ 152,592	\$ 191,450	\$ 91,650	\$ 283,100	\$ 435,692	4,323	\$ 835,233	\$ 1,270,925
Cranbury Twp. ....	15,640	6,900	6,450	13,350	28,990	524	94,705	123,695
Dunellen Bor. ....	48,336	55,873	26,900	82,773	131,109	1,576	311,359	442,468
East Brunswick Twp. ....	249,668	103,807	154,350	258,157	507,825	9,355	1,758,452	2,266,277
Edison Twp. ....	476,450	240,338	257,000	497,338	973,788	15,222	2,786,498	3,760,286
Helmetta Bor. ....	6,640	5,825	2,700	8,325	14,965	244	47,006	61,971
Highland Park Bor. ....	100,110	53,275	31,200	84,475	184,585	2,247	458,579	643,164
Jamesburg Bor. ....	32,426	22,275	11,950	34,225	66,651	856	166,722	233,373
Metuchen Bor. ....	109,615	71,072	61,000	132,072	241,687	3,724	730,527	972,214
Middlesex Bor. ....	105,267	75,199	61,700	136,899	242,166	3,347	634,500	876,666
Milltown Bor. ....	46,246	53,150	33,300	86,450	132,696	1,948	367,605	500,301
Monroe Twp. ....	72,571	57,428	70,300	127,728	200,299	5,435	1,058,075	1,258,374
New Brunswick City ....	288,465	191,292	48,000	239,292	527,757	3,807	783,266	1,311,023
North Brunswick Twp. ....	121,447	96,683	63,400	160,083	281,530	4,239	784,440	1,065,970
Old Bridge Twp. ....	351,767	204,762	181,450	386,212	737,979	10,336	1,997,324	2,735,303
Perth Amboy City ....	268,039	269,106	68,700	337,806	605,845	5,486	1,058,725	1,664,570
Piscataway Twp. ....	270,533	125,450	116,100	241,550	512,083	7,969	1,469,683	1,981,766
Plainsboro Twp. ....	13,517	6,075	4,150	10,225	23,742	605	106,125	129,867
Sayreville Bor. ....	228,804	173,746	155,950	329,696	558,500	7,467	1,347,782	1,906,282
South Amboy City ....	65,897	98,300	30,200	128,500	194,397	1,773	342,787	537,184
South Brunswick Twp. ....	104,088	52,217	54,750	106,967	211,055	3,969	734,174	945,229
South Plainfield Bor. ....	148,749	102,856	106,650	209,506	358,255	5,574	1,032,894	1,391,149
South River Bor. ....	106,784	170,053	56,000	226,053	332,837	3,453	699,866	1,032,703
Spotswood Bor. ....	57,336	26,010	35,750	61,760	119,096	1,788	343,058	462,154
Woodbridge Twp. ....	687,254	605,822	411,650	1,017,472	1,704,726	21,862	4,061,259	5,765,985
<b>Totals</b> .....	<b>\$4,128,241</b>	<b>\$3,058,763</b>	<b>\$2,141,250</b>	<b>\$5,200,013</b>	<b>\$9,328,254</b>	<b>127,129</b>	<b>\$24,010,645</b>	<b>\$33,338,899</b>

Difference In Totals Due to Rounding

MONMOUTH COUNTY	Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Aberdeen Twp. ....	\$ 128,525	\$ 69,000	\$ 60,400	\$ 129,400	\$ 257,925	3,957	\$ 773,279	\$ 1,031,204
Allenhurst Bor. ....	6,607	2,925	2,750	5,675	12,282	204	38,726	51,008
Allentown Bor. ....	12,101	8,678	5,950	14,628	26,729	476	95,039	121,768
Asbury Park City .....	110,627	53,375	14,950	68,325	178,952	1,286	302,501	481,453
Atlantic Highlands Bor. ..	351,494	25,280	17,400	42,680	78,174	1,177	238,082	316,256
Avon-By-The-Sea Bor. ....	14,595	14,000	7,800	21,800	36,195	506	102,579	138,978
Belmar Bor. ....	39,134	39,225	16,200	55,425	94,559	1,070	217,428	311,987
Bradley Beach Bor. ....	28,314	43,875	10,800	54,675	82,989	810	176,099	259,088
Brielle Bor. ....	24,067	15,560	15,800	31,360	55,427	1,142	220,075	275,502
Colts Neck Township .....	42,741	11,650	23,400	35,050	77,791	1,757	323,194	400,985
Deal Bor. ....	16,348	5,175	5,450	10,625	26,973	412	77,466	104,439
Eatontown Bor. ....	78,839	26,594	30,200	56,794	135,433	1,488	285,105	420,538
Englishtown Bor. ....	8,090	9,000	2,200	11,200	19,290	191	38,947	58,237
Fair Haven Bor. ....	41,932	28,175	27,000	55,175	97,107	1,663	326,507	423,614
Farmingdale Bor. ....	9,371	5,850	4,300	10,150	19,521	243	48,032	67,553
Freehold Bor. ....	74,425	47,650	29,650	77,300	151,725	2,027	400,002	551,727
Freehold Twp. ....	117,233	34,386	55,900	90,286	207,519	4,185	785,304	992,823
Hazlet Twp. ....	155,760	75,490	99,150	174,640	330,400	5,237	984,246	1,314,646
Highlands Bor. ....	28,078	46,100	12,200	58,300	86,378	996	198,038	284,416
Holmdel Twp. ....	44,864	13,050	26,450	39,500	84,364	2,074	370,876	455,240
Howell Twp. ....	162,165	162,400	73,900	236,300	398,465	6,337	1,216,855	1,615,320
Interlaken Bor. ....	8,022	3,375	6,600	9,975	17,997	352	66,783	84,780
Keansburg Bor. ....	68,931	72,975	24,700	97,675	166,606	1,801	363,070	529,676
Keyport Bor. ....	49,954	41,318	19,250	60,568	110,522	1,322	277,305	387,827
Little Silver Bor. ....	41,359	14,050	27,050	41,100	82,459	1,714	340,827	423,286
Loch Arbour Village .....	2,629	1,800	1,000	2,800	5,429	97	19,549	24,978
Long Branch City .....	225,939	126,063	62,250	188,313	414,252	4,225	873,491	1,287,743

MONMOUTH COUNTY	Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Manalapan Twp. ....	106,717	80,225	68,500	148,725	255,442	5,506	1,067,146	1,322,588
Manasquan Bor. ....	33,437	52,920	21,900	74,820	108,257	1,445	285,241	393,498
Marlboro Twp. ....	91,009	36,651	34,350	71,001	162,010	4,167	776,654	938,664
Matawan Bor. ....	65,661	30,650	26,650	57,300	122,961	1,756	350,023	472,984
Middletown Twp. ....	389,654	248,725	251,550	500,275	889,929	16,313	3,132,530	4,022,459
Millstone Twp. ....	18,337	17,150	9,150	26,300	44,637	902	168,016	212,653
Monmouth Beach Bor. ...	15,640	8,550	10,550	19,100	34,740	874	170,225	204,965
Neptune Twp. ....	191,591	163,937	98,100	262,037	453,628	6,103	1,201,016	1,654,644
Neptune City Bor. ....	38,055	45,500	17,750	63,250	101,305	1,061	211,611	312,916
Ocean Twp. ....	140,120	59,782	81,050	140,832	280,952	5,243	1,022,035	1,302,987
Oceanport Bor. ....	37,887	14,022	25,900	39,922	77,809	1,353	256,131	333,940
Red Bank Bor. ....	84,133	66,227	22,800	89,027	173,160	1,829	383,789	556,949
Roosevelt Bor. ....	5,730	6,180	2,100	8,280	14,010	240	48,990	63,000
Rumson Bor. ....	50,156	34,933	28,500	63,433	113,589	1,978	386,706	500,295
Sea Bright Bor. ....	9,190	10,350	4,700	15,050	24,960	340	63,692	88,652
Sea Girt Bor. ....	14,090	8,600	13,300	21,900	35,990	784	151,802	187,792
Shrewsbury Bor. ....	22,415	13,243	15,850	29,093	51,508	882	175,273	226,781
Shrewsbury Twp. ....	8,562	.....	.....	.....	8,562	239	29,487	38,049
South Belmar Bor. ....	9,842	29,500	5,350	34,850	44,692	399	85,447	130,139
Spring Lake Bor. ....	25,381	16,317	16,300	32,617	57,998	1,036	201,181	259,179
Spring Lake Heights Bor. ....	31,718	28,632	20,350	48,982	80,700	1,281	247,669	328,369
Tinton Falls ....	57,808	19,000	301,050	49,050	106,858	1,591	317,115	423,973
Union Beach Bor. ....	44,999	71,886	24,450	96,335	141,334	1,552	290,632	431,966
Upper Freehold Twp. ....	18,404	22,925	8,400	31,325	49,729	657	126,042	175,771
Wall Twp. ....	115,885	123,864	68,950	192,814	308,699	4,905	935,482	1,244,181
West Long Branch Bor. .	47,561	22,525	30,650	53,175	100,736	1,769	339,688	440,424
<b>Totals .....</b>	<b>\$3,250,643</b>	<b>\$2,229,312</b>	<b>\$1,619,700</b>	<b>\$3,849,012</b>	<b>\$7,099,655</b>	<b>110,954</b>	<b>\$21,583,022</b>	<b>\$28,682,677</b>

Difference in Totals Due to Rounding

MORRIS COUNTY	Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Boonton Town .....	\$ 62,830	\$ 64,299	\$ 25,200	\$ 89,499	\$ 152,329	1,751	\$ 337,900	\$ 490,229
Boonton Twp. ....	21,876	14,360	13,700	28,060	49,936	949	171,895	221,831
Butler Bor. ....	52,044	37,610	27,600	65,210	117,254	1,711	318,902	436,156
Chatham Bor. ....	65,628	29,021	34,300	63,321	128,949	2,280	428,882	557,831
Chatham Twp. ....	57,471	14,032	33,100	47,132	104,603	2,337	433,266	537,869
Chester Bor. ....	9,337	4,475	4,100	8,575	17,912	306	57,623	75,535
Chester Twp. ....	30,741	6,388	15,200	21,588	52,329	1,222	226,399	278,728
Denville Twp. ....	98,155	70,274	60,000	130,274	228,429	3,972	727,832	956,261
Dover Town .....	105,469	82,810	34,050	116,860	222,329	2,554	496,620	718,949
East Hanover Twp. ....	55,111	40,216	35,650	75,866	130,977	2,371	414,184	545,161
Florham Park Bor. ....	55,549	18,069	37,350	55,419	110,968	2,162	382,958	493,926
Hanover Twp. ....	77,358	52,506	54,550	107,056	184,414	3,136	553,218	737,632
Harding Twp. ....	22,516	5,354	12,600	17,954	40,470	989	176,433	216,903
Jefferson Twp. ....	105,031	83,650	57,150	140,800	245,831	4,273	796,610	1,042,441
Kinnelon Bor. ....	53,729	9,444	30,100	39,544	93,273	2,157	395,534	488,807
Lincoln Park Bor. ....	64,043	35,244	29,300	64,544	128,587	1,889	365,393	493,980
Madison Bor. ....	114,537	60,005	48,700	108,705	223,242	3,247	619,927	843,169
Mendham Bor. ....	27,572	8,325	17,300	25,625	53,197	1,242	229,655	282,852
Mendham Twp. ....	27,100	6,275	13,900	20,175	47,275	1,216	223,920	271,195
Mine Hill Twp. ....	24,876	21,967	16,300	38,267	63,143	973	185,464	248,607
Montville Twp. ....	86,627	40,625	49,900	90,525	177,152	3,682	660,220	837,372
Morris Twp. ....	136,244	62,297	62,100	124,397	260,641	4,729	863,636	1,124,277
Morris Plains Bor. ....	38,089	20,863	24,600	45,463	83,552	1,619	293,533	377,085
Morristown Town .....	118,211	49,850	23,350	73,200*	191,411	2,011	394,083	585,494
Mountain Lakes Bor. ....	32,325	1,350	13,050	14,400	46,725	1,090	205,615	252,340
Mount Arlington Bor. ....	26,831	13,000	10,300	23,300	50,131	799	150,092	200,223
Mount Olive Twp. ....	94,211	38,925	39,950	78,875	173,086	3,701	675,456	848,542
Netcong Bor. ....	21,000	24,525	10,350	34,875	55,875	595	113,638	169,513
Par-Troy Hills Twp. ....	390,395	127,400	134,050	261,450	651,845	9,458	1,707,522	2,359,367
Passaic Twp. ....	52,280	35,030	27,650	62,680	114,960	1,987	365,557	480,517
Pequannock Twp. ....	99,267	62,067	62,650	124,717	223,984	3,610	677,905	901,889
Randolph Twp. ....	101,323	26,652	51,200	77,852	179,175	3,900	718,400	897,575
Riverdale Bor. ....	18,842	10,675	13,800	24,475	43,317	664	123,813	167,130
Rockaway Bor. ....	44,898	36,887	25,050	61,937	106,835	1,471	271,276	378,111
Rockaway Twp. ....	134,896	62,117	62,500	124,617	259,513	4,972	919,750	1,179,263
Roxbury Twp. ....	116,896	70,252	73,450	143,702	260,598	5,036	922,714	1,183,312
Victory Gardens Bor. ....	7,550	2,925	2,250	5,175	12,725	139	26,997	39,722
Washington Twp. ....	52,077	19,370	32,950	52,320	104,367	2,877	522,046	626,443
Wharton Bor. ....	38,561	25,247	18,550	43,797	82,358	1,210	231,972	314,330
Totals .....	\$2,741,498	\$1,394,380	\$1,337,850	\$2,732,230	\$5,473,728	94,287	\$17,386,839	\$22,860,567

Difference in Totals Due to Rounding



OCEAN COUNTY	Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Barnegat Twp. ....	\$ 25,685	\$ 54,775	\$ 33,400	\$ 88,175	\$ 113,860	2,204	\$ 430,899	\$ 544,759
Barnegat Light Bor. ....	4,213	7,500	4,600	12,100	16,313	217	40,654	56,967
Bay Head Bor. ....	7,348	6,235	6,900	13,135	20,483	369	69,477	89,960
Beach Haven Bor. ....	10,685	18,728	9,800	28,528	39,213	495	95,685	134,898
Beachwood Bor. ....	36,538	76,425	31,550	107,975	144,513	2,258	445,776	590,289
Berkeley Twp. ....	85,447	760,452	131,950	892,402	977,849	9,588	1,973,097	2,950,946
Brick Twp. ....	308,251	460,375	226,300	686,675	994,926	15,918	3,064,248	4,059,172
Dover Twp. ....	341,453	600,418	243,100	843,518	1,184,971	17,313	3,426,034	4,611,005
Eagleswood Twp. ....	5,865	19,525	4,600	24,125	29,990	301	57,328	87,318
Harvey Cedars Bor. ....	3,303	4,050	2,750	6,800	10,103	116	22,397	32,500
Island Heights Bor. ....	9,809	16,368	6,950	23,318	33,127	452	91,103	124,230
Jackson Twp. ....	144,300	120,219	75,875	196,094	340,394	5,415	1,043,025	1,383,419
Lacey Twp. ....	52,920	244,972	78,275	323,247	376,167	4,594	895,129	1,271,296
Lakehurst Bor. ....	19,853	14,050	8,950	23,000	42,853	489	96,502	139,355
Lakewood Twp. ....	222,096	436,275	108,300	544,575	766,671	9,641	2,033,388	2,800,059
Lavellette Bor. ....	10,180	30,564	13,050	43,614	53,794	688	133,424	187,218
Little Egg Harbor Twp. ....	47,075	126,115	44,400	170,515	217,590	2,607	520,647	738,237
Long Beach Twp. ....	23,898	54,150	25,950	80,100	103,998	1,292	245,711	349,709
Manchester Twp. ....	93,470	249,028	104,750	353,778	447,248	13,117	2,651,497	3,098,745
Mantoloking Bor. ....	2,022	225	2,400	2,625	4,647	167	30,726	35,373
Ocean Twp. ....	17,932	89,150	22,450	111,600	129,532	1,423	287,342	416,874
Ocean Gate Bor. ....	7,550	27,625	6,000	33,625	41,175	406	80,517	121,692
Pine Beach Bor. ....	9,876	22,525	9,850	32,375	42,251	565	114,183	156,434
Plumstead Twp. ....	31,179	34,275	15,500	49,775	80,954	992	173,322	254,276
Pt. Pleasant Bor. ....	112,615	221,098	78,800	299,898	412,513	5,021	984,567	1,397,080
Pt. Pleasant Beach Bor. ...	32,595	47,198	19,500	66,698	99,293	1,197	237,130	336,423
Seaside Heights Bor. ....	8,966	27,024	6,400	33,424	42,390	340	67,138	109,528
Seaside Park Bor. ....	10,045	26,123	10,250	36,373	46,418	536	105,152	151,550
Ship Bottom Bor. ....	7,955	29,575	7,950	37,525	45,480	460	85,944	131,424
South Toms River Bor. ....	29,157	30,350	9,600	39,950	69,107	819	157,783	226,890
Stafford Twp. ....	33,437	144,200	55,100	199,300	232,737	3,205	561,792	794,529
Surf City Bor. ....	8,494	25,752	9,350	35,102	43,596	480	91,520	135,116
Tuckerton Bor. ....	15,168	40,675	10,050	50,725	65,893	618	118,519	184,412
<b>Totals .....</b>	<b>\$1,779,383</b>	<b>\$4,066,020</b>	<b>\$1,424,650</b>	<b>\$5,490,670</b>	<b>\$7,270,053</b>	<b>103,313</b>	<b>\$20,431,632</b>	<b>\$27,701,685</b>

Difference in Totals Due to Rounding

PASSAIC COUNTY	Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Bloomingtondale Bor. ....	\$ 55,752	\$ 46,083	\$ 29,950	\$ 76,033	\$ 131,785	1,877	\$ 368,775	\$ 500,560
Clifton City .....	554,816	719,493	290,700	1,010,193	1,564,809	16,949	3,254,266	4,819,075
Haledon Bor. ....	45,167	58,670	16,500	75,170	120,337	1,211	245,071	365,408
Hawthorne Bor. ....	129,199	168,860	64,850	233,710	362,909	4,349	859,207	1,222,116
Little Falls Twp. ....	81,133	84,600	42,050	126,650	207,783	2,507	479,739	687,522
North Haledon Bor. ....	52,111	66,025	32,450	98,475	150,586	2,074	410,458	561,044
Passaic City .....	377,216	183,172	51,600	234,772	611,988	4,306	902,361	1,514,349
Paterson City .....	993,550	648,325	113,450	761,775	1,755,325	12,343	2,486,948	4,242,273
Pompton Lakes Bor. ....	79,245	54,222	47,850	102,072	181,317	2,741	542,773	724,090
Prospect Park Bor. ....	35,730	42,075	10,050	52,125	87,855	859	172,336	260,191
Ringwood Bor. ....	78,302	44,629	37,250	81,879	160,181	3,378	650,484	810,665
Totowa Bor. ....	78,841	121,200	51,500	172,700	251,541	2,710	504,474	756,015
Wanaque Bor. ....	64,684	69,394	35,750	105,144	169,828	2,294	445,775	615,603
Wayne Twp. ....	338,520	155,450	180,800	336,250	674,770	11,397	2,151,255	2,826,025
West Milford Twp. ....	128,255	100,994	75,400	176,394	304,649	5,869	1,131,143	1,435,792
West Paterson Bor. ....	84,065	79,545	37,900	117,445	201,510	2,136	413,922	615,432
<b>Totals .....</b>	<b>\$3,176,387</b>	<b>\$2,642,736</b>	<b>\$1,118,050</b>	<b>\$3,760,786</b>	<b>\$6,937,173</b>	<b>77,000</b>	<b>\$15,018,986</b>	<b>\$21,956,159</b>

Difference in Totals Due to Rounding

SALEM COUNTY	Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Alloway Twp. ....	\$ 17,898	\$ 29,363	\$ 10,350	\$ 39,713	\$ 57,611	671	\$ 126,257	\$ 183,868
Carneys Point Twp. ....	50,527	55,667	31,650	87,317	137,844	2,020	390,035	527,879
Elmer Bor. ....	11,359	16,738	4,750	21,488	32,847	384	72,291	105,138
Elainboro Twp. ....	8,157	15,500	6,450	21,950	30,107	409	73,720	103,827
L. Alloways Creek Twp. ...	.....	14,145	4,350	18,495	18,495	360	42,385	60,880
Mannington Twp. ....	12,775	19,354	5,600	24,954	37,729	384	70,603	108,332
Oldmans Twp. ....	14,460	9,075	5,750	14,825	29,285	429	81,195	110,480
Penns Grove Bor. ....	42,100	38,848	11,250	50,098	92,198	846	176,080	268,278
Pennsville Twp. ....	96,773	114,980	60,050	175,030	271,803	3,543	623,561	895,364
Pilesgrove Twp. ....	18,404	15,300	11,000	26,300	44,704	752	143,799	188,503
Pittsgrove Twp. ....	33,640	46,375	19,150	65,525	99,165	1,455	272,907	372,072
Quinton Twp. ....	18,067	23,375	9,300	32,675	50,742	600	110,237	160,979
Salem City ....	53,931	39,422	15,616	55,038	108,969	1,041	187,359	296,328
Upper Pittsgrove Twp. ....	20,595	13,400	8,500	21,900	42,495	694	128,127	170,622
Woodstown Bor. ....	22,078	22,647	11,100	33,747	55,825	737	143,267	199,092
<b>Totals</b> .....	<b>\$420,765</b>	<b>\$474,187</b>	<b>\$214,866</b>	<b>\$689,054</b>	<b>\$1,109,819</b>	<b>14,325</b>	<b>\$2,641,822</b>	<b>\$3,751,641</b>

Difference in Totals Due to Rounding

SOMERSET COUNTY	Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Bedminster Twp. ....	\$ 17,831	\$ 8,081	\$ 9,900	\$ 17,981	\$ 35,812	565	\$ 101,741	\$ 137,553
Bernards Twp. ....	92,796	18,390	46,250	64,640	157,436	3,087	560,624	718,060
Bernardsville Bor. ....	45,336	19,255	24,600	43,855	89,191	1,668	308,165	397,356
Bound Brook Bor. ....	71,965	62,000	29,900	91,900	163,865	1,838	368,584	532,449
Branchburg Twp. ....	43,145	17,375	28,400	45,775	88,920	1,961	356,345	445,265
Bridgewater Twp. ....	211,748	95,501	119,050	214,551	426,299	7,608	1,410,016	1,836,315
Far Hills Bor. ....	5,292	2,403	1,850	4,253	9,545	153	28,071	37,616
Franklin Twp. ....	218,287	105,371	98,900	204,271	422,558	6,906	1,331,913	1,754,471
Green Brook Twp. ....	30,673	13,945	20,750	34,695	65,368	1,217	233,828	299,196
Hillsborough Twp. ....	84,268	42,628	56,950	99,578	183,846	4,986	909,488	1,093,334
Manville Bor. ....	91,144	129,150	51,550	180,700	271,844	2,777	540,832	812,676
Millstone Bor. ....	4,416	2,925	1,950	4,875	9,291	138	25,273	34,564
Montgomery Twp. ....	44,392	15,056	20,650	35,706	80,098	1,565	290,525	370,623
North Plainfield Bor. ....	152,322	104,217	62,550	166,767	319,089	3,879	778,306	1,097,395
Peapack-Gladstone Bor. ....	13,281	11,328	6,300	17,628	30,909	437	81,709	112,618
Raritan Bor. ....	45,639	84,575	21,950	106,525	152,164	1,374	273,569	425,733
Rocky Hill Bor. ....	6,168	4,075	2,350	6,425	12,593	182	33,422	46,015
Somerville Bor. ....	91,211	63,807	34,950	98,757	189,968	3,224	454,565	644,533
So. Bound Brook Bor. ....	32,763	33,799	14,950	48,749	81,512	912	180,974	262,486
Warren Twp. ....	61,684	26,688	39,550	66,238	127,922	2,575	481,864	609,786
Watchung Bor. ....	33,235	10,383	22,800	33,183	66,418	1,427	260,835	327,253
<b>Totals</b> .....	<b>\$1,397,597</b>	<b>\$870,953</b>	<b>\$716,100</b>	<b>\$1,587,053</b>	<b>\$2,984,650</b>	<b>47,479</b>	<b>\$9,010,648</b>	<b>\$11,995,298</b>

Difference in Totals Due to Rounding

SUSSEX COUNTY	Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Andover Bor. ....	\$ 5,629	\$ 4,050	\$ 2,000	\$ 6,050	\$ 11,679	141	\$ 26,664	\$ 38,343
Andover Twp. ....	22,651	17,750	15,950	33,700	56,351	1,027	196,031	252,382
Branchville Bor. ....	5,865	8,925	3,800	12,725	18,590	224	42,465	61,055
Byram Twp. ....	36,269	19,800	23,150	42,950	79,219	1,999	376,771	455,990
Frankford Twp. ....	20,831	22,080	16,700	38,780	59,611	1,054	205,809	265,420
Franklin Bor. ....	29,696	41,636	12,800	54,436	84,132	983	193,975	278,107
Fredon Twp. ....	10,719	10,325	7,100	17,425	28,144	596	113,749	141,893
Green Twp. ....	11,123	6,775	7,750	14,525	25,648	589	111,682	137,330
Hamburg Bor. ....	12,674	14,850	5,800	20,650	33,324	415	81,024	114,348
Hampton Twp. ....	15,708	24,750	14,300	39,050	54,758	954	184,107	238,865
Hardyston Twp. ....	26,190	25,725	14,800	40,525	66,715	1,142	219,816	286,531
Hopatcong Bor. ....	73,212	84,251	53,700	137,951	211,163	4,413	858,400	1,069,563
Lafayette Twp. ....	9,371	8,600	5,200	13,800	23,171	403	76,138	99,309
Montague Twp. ....	9,034	14,450	7,650	22,100	31,134	433	77,516	108,650
Newton Town ....	50,695	47,500	20,400	67,900	118,595	1,351	266,695	385,290
Ogdensburg Bor. ....	17,359	16,859	10,950	27,809	45,168	688	133,070	178,238
Sandyston Twp. ....	9,202	16,960	5,950	22,910	32,112	424	81,521	113,633
Sparta Twp. ....	77,964	28,991	48,700	77,691	155,655	3,625	695,461	850,116
Stanhope Bor. ....	22,651	13,575	11,750	25,325	47,976	999	190,138	238,114
Stillwater Twp. ....	16,247	31,425	14,300	45,725	61,972	990	191,394	253,366
Sussex Bor. ....	14,258	15,500	5,300	20,800	35,058	333	66,441	101,499
Vernon Twp. ....	55,313	66,552	58,275	124,827	180,140	4,316	803,942	984,082
Walpack Twp. ....	2,629	370	217	587	3,216	14	1,309	4,525
Wantage Twp. ....	33,842	44,275	23,100	67,375	101,217	1,697	325,540	426,757
<b>Totals .....</b>	<b>\$589,132</b>	<b>\$585,975</b>	<b>\$389,642</b>	<b>\$975,616</b>	<b>\$1,564,748</b>	<b>28,810</b>	<b>\$5,518,659</b>	<b>\$7,083,407</b>

Difference in Totals Due to Rounding

UNION COUNTY	Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Berkeley Heights Twp. ....	\$ 91,683	\$ 30,600	\$ 51,650	\$ 82,250	\$ 173,933	3,285	\$ 601,891	\$ 775,824
Clark Twp. ....	128,795	80,100	95,600	175,700	304,495	4,373	838,679	1,143,174
Cranford Twp. ....	186,501	135,818	115,400	251,218	437,719	6,521	1,268,855	1,706,574
Elizabeth City .....	773,139	502,667	122,600	625,267	1,398,406	11,273	2,324,018	3,722,424
Fanwood Bor. ....	62,560	22,905	36,750	59,655	122,215	2,242	438,486	560,701
Garwood Bor. ....	35,932	49,265	20,550	69,815	105,747	1,078	213,450	319,197
Hillside Twp. ....	144,974	143,550	64,050	207,600	352,574	4,990	1,019,949	1,372,523
Kenilworth Bor. ....	62,897	81,054	39,300	120,354	183,251	2,212	420,220	603,471
Linden City .....	283,948	401,502	138,300	539,802	823,750	8,299	1,519,157	2,342,907
Mountainside Bor. ....	50,460	26,700	37,100	63,800	114,260	2,185	414,641	528,901
New Providence Bor. ....	96,335	25,957	56,850	82,807	179,142	3,092	589,967	769,109
Plainfield City .....	324,094	138,764	74,450	213,214	537,308	6,979	1,461,633	1,998,941
Rahway City .....	199,647	206,843	109,900	316,743	516,390	6,101	1,233,575	1,749,965
Roselle Bor. ....	155,996	155,869	66,550	222,419	378,415	4,284	873,328	1,251,743
Roselle Park Bor. ....	98,526	109,490	47,500	156,990	255,516	2,844	572,797	828,313
Scotch Plains Twp. ....	154,951	76,685	87,500	164,185	319,136	5,744	1,119,234	1,438,370
Springfield Twp. ....	103,616	71,408	62,450	133,858	237,474	3,631	712,271	949,745
Summit City .....	157,277	72,488	66,000	138,488	295,765	4,851	921,733	1,217,498
Union Twp. ....	354,666	514,452	221,450	735,902	1,090,568	13,611	2,642,871	3,733,439
Westfield Town .....	229,983	83,349	116,600	199,949	429,932	7,770	1,502,765	1,932,697
Winfield Twp. ....	15,269	.....	.....	.....	15,269	651	58,583	73,852
<b>Totals .....</b>	<b>\$3,711,251</b>	<b>\$2,929,465</b>	<b>\$1,630,550</b>	<b>\$4,560,015</b>	<b>\$8,271,266</b>	<b>106,016</b>	<b>\$20,748,105</b>	<b>\$29,019,371</b>

Difference in Totals Due to Rounding

WARREN COUNTY	Municipalities Share of \$50 million	Property Tax Deductions	Veteran Deductions	Total Property Tax and Veteran Deductions	Total Payment	HOMESTEAD REBATE		Grand Total
						Number	Amount	
Allamuchy Twp. ....	\$ 8,191	\$ 5,400	\$ 6,000	\$ 11,400	\$ 19,591	625	\$ 111,046	\$ 130,637
Alpha Bor. ....	19,348	35,000	11,650	46,650	65,998	662	124,232	190,230
Belvidere Town .....	18,608	20,125	10,550	30,675	49,283	616	120,752	170,035
Blairstown Twp. ....	.....	23,900	13,850	37,750	37,750	1,035	152,500	190,250
Franklin Twp. ....	13,786	18,162	7,500	25,662	39,448	529	100,186	139,634
Frelinghuysen Twp. ....	7,887	7,530	3,700	11,230	19,117	314	58,859	77,976
Greenwich Twp. ....	10,685	14,425	5,900	20,325	31,010	453	85,596	116,606
Hackettstown Town .....	67,414	34,809	25,600	60,409	127,823	1,666	322,543	450,366
Hardwick Twp. ....	4,213	6,288	3,450	9,738	13,951	243	44,973	58,924
Harmony Twp. ....	13,921	23,200	10,300	33,500	47,421	705	132,933	180,354
Hope Twp. ....	8,055	9,625	4,900	14,525	22,580	397	75,035	97,615
Independence Twp. ....	15,134	15,229	8,950	24,179	39,313	658	122,831	162,144
Knowlton Twp. ....	12,033	17,100	6,150	23,250	35,283	474	90,260	125,543
Liberty Twp. ....	8,696	14,600	6,700	21,300	29,996	434	82,105	112,101
Lopatcong Twp. ....	24,842	36,175	20,550	56,725	81,567	1,277	241,581	323,148
Mansfield Twp. ....	27,775	22,292	12,900	35,192	62,967	1,037	196,094	259,061
Oxford Twp. ....	12,842	18,917	5,100	24,017	36,859	431	82,372	119,231
Pahaquarry Twp. ....	.....	.....	.....	.....	.....	.....	.....	.....
Phillipsburg Town .....	119,795	179,562	58,250	237,812	357,607	3,592	683,547	1,041,154
Pohatcong Twp. ....	26,898	33,163	19,400	52,563	79,461	1,071	202,210	281,671
Washington Bor. ....	42,606	55,275	18,050	73,325	115,931	1,261	248,526	364,457
Washington Twp. ....	25,617	32,288	18,500	50,788	76,405	1,127	214,148	290,553
White Twp. ....	16,688	14,637	9,600	24,237	40,925	659	116,607	157,532
<b>Totals .....</b>	<b>\$505,036</b>	<b>\$637,703</b>	<b>\$287,550</b>	<b>\$925,253</b>	<b>\$1,430,289</b>	<b>19,266</b>	<b>\$3,608,938</b>	<b>\$5,039,227</b>

Difference in Totals Due to Rounding



## CHAPTER VII

# LEGISLATION, COURT DECISIONS AND ATTORNEY GENERAL OPINIONS

This chapter is organized into three sections: Recent Changes in Tax Laws, Recent Court Decisions and Recent Attorney General Opinions.

### RECENT CHANGES IN TAX LAWS

#### ALCOHOLIC BEVERAGE TAX

**Farm Winery License—Tax on Wine From Grapes Grown in New Jersey at \$0.10 Per Gallon—Chapter 280, P.L. 1981** (approved September 10, 1981). The Act provides for a farm winery license and limits production to 50,000 gallons annually. The rate of tax for wine made from grapes or fruit grown in New Jersey shall be \$0.10 per gallon instead of \$0.30 per gallon. The Act provides that the rate of tax shall be \$0.10 per gallon for wine manufactured by holders of a farm winery license, or for wine manufactured from grapes or fruit grown in this State by holders of a plenary winery license issued pursuant to the provisions of R.S. 33:1-10.

#### BUSINESS PERSONAL PROPERTY TAX

**Exempts Property Brought into New Jersey After January 1, 1977—Chapter 397, P.L. 1981** (approved January 6, 1982). Provides for the exemption from taxation business personal property brought into New Jersey on or after January 1, 1977.

#### CIGARETTE TAX ACT

**5% Surtax on Wholesale Price of Cigarettes—Chapter 40 P.L. 1982** (approved June 17, 1982). This Act amends the Cigarette Tax Act to add a surtax on the wholesale price, equal to the percentage rate imposed by the retail sales tax, currently five percent. The Act does provide, however, that the minimum surtax shall be five cents per package of 20 cigarettes, or 2½ cents per 10 cigarettes.

The Act provides that licensed distributors and wholesale dealers must inventory their existing stock of cigarettes and pay the additional tax. It also provides that each retail licensee must inventory the amount of cigarettes in his possession on the day following approval of this act.

The Act adjusts the discount rate to 1.156% to compensate for the increased tax rate established pursuant to this legislation.

The surtax will be determined by the Director of the Division of Taxation by a calculation of the average wholesale price of cigarettes in the State, to be performed and published every 6 months commencing January 1, 1983.

The Act provides that \$1,000,000 of the surtax collected shall be used for Cancer Research except that in the Fiscal Year 1983, \$500,000 shall be used for Cancer Research.

The Act becomes effective at 12:01 AM on the day following enactment (July 17, 1982).

**Increases Penalties for Transportation of Unstamped Cigarettes—Chapter 361, P.L. 1981** (approved December 30, 1981). Increases the penalty for transporting unstamped cigarettes destined for sale, use or possession within New Jersey. The law currently provides that anyone guilty of transporting unstamped cigarettes is a disorderly person and is accordingly liable to fine of up to \$500.00 or six months imprisonment, or both. The act provides for imposition of an additional penalty equal to the amount of tax due on the unstamped cigarettes.

### **CORPORATION BUSINESS TAX**

**Phase Out of Net Worth Tax—Chapter 55, P.L. 1982** (approved June 30, 1982). This Act provides for the phase out of the net worth tax on all corporations under the Corporation Business Tax. The percentage of the net worth tax rate to be imposed on corporations shall be as follows:

Accounting or Privilege Period Beginning On or After	Percentage of Rate To Be Imposed
April 1, 1983	75%
July 1, 1984	50%
July 1, 1985	25%
July 1, 1986	0%

The Minimum tax on net worth shall be \$25 for a domestic corporation, \$50 for a foreign corporation, or \$250 for an investment company or regulated investment company. New tables will be issued for corporations with total assets at the close of the accounting period of less than \$150,000.

**Accelerated Cost Recovery System (ACRS) Disallowed—Chapter 50, P.L. 1982** (approved June 30, 1982). This legislation eliminates for corporation business tax purposes the use of the accelerated cost recovery system depreciation rates on property acquired after Jan. 1, 1981, under the Federal Economic Tax Act of 1981. The Act provides for the use of depreciation rates in accordance with Internal Revenue Code provisions in effect prior to Jan. 1, 1981, but only with respect to a taxpayer's accounting period ending after Dec. 31, 1981. Where a taxpayer's accounting period begins in 1981 and ends in 1982, however, no modification is required for property placed in service during that part of the accounting period which occurs in 1981. The Director of the Division of Taxation will promulgate rules and regulations to provide the manner in which the remaining life of the property shall be reported.

The Act also provides for the determination of net income without the exclusion of any amount which the taxpayer claimed as a deduction in federal income for a qualified lease agreement under 168(f)(8) of the Internal Revenue Code (New Safe Harbor for Leverage Leases). An exception is provided for property described in 168(f)(8)(D)(iii) of the Internal Revenue Code that is a qualified mass commuting vehicle [as defined in section 103(b)(9)] and which is financed in whole or in part by obligations on which the interest is excludable from income under section 103(a).

**Excludes Debt to an Affiliated Corporation or Affiliates of Bank Holding Companies from Net Worth—Chapter 467, P.L. 1981** (approved January 11, 1982). Provides that net worth shall not include indebtedness which is a result

of a bona fide financing of motor vehicle inventory held for sale to customers which financing is provided by a taxpayer customarily and routinely providing this type of financing.

In computing net income deduction shall be made in full to the extent that it relates to financing of motor vehicle inventory held for sale to customers providing said indebtedness is owed to a taxpayer customarily and routinely providing this type of financing. Deduction also shall be made in full to the extent it relates to debt of a banking corporation or other corporation to a bank holding company as defined in 12 U.S.C. 1841, of which the banking corporation or other corporation is a subsidiary.

The act is effective immediately, and is applicable to taxpayers whose accounting periods end on or after December 31, 1981.

**Alternative Method to Calculate Amount of Installment Payments to Avoid Underpayment and Interest Charges—Chapter 343, P.L. 1981** (approved December 17, 1981). The law permits corporations an alternative basis for calculating the amount of an installment payment pursuant to Chapter 184, P.L. 1981 (approved June 19, 1981) which must be made in order to avoid underpayment, and the interest charges associated therewith. The law provides for the calculation of the installment payment based upon the prior year's income computed at current tax rates or the payment of an amount equal to 90 percent of the tax for the current fiscal or calendar accounting year computed by placing on an annualized basis the taxable net income and entire net worth.

**Indebtedness and Interest Owed by Automobile Dealers to Automobile Financing Company Not Includible in Net Worth Base or Net Income Base—Chapter 259, P.L. 1981** (approved August 12, 1981). Amends the Corporation Business Tax Act at N.J.S.A. 54:10A-4(d) and 4(k)(2)(E)(iv) to provide that indebtedness owing as well as interest paid by an automobile dealer to an automobile financing company would not be includible in the net worth base or net income base, even though the automobile financier holds 10 percent or more of the stock of the dealership. This act takes effect immediately, and is applicable to taxpayers with accounting periods commencing on and after January 1, 1981.

## **EMERGENCY TRANSPORTATION TAX**

**Amended to Conform to Recent Amendments in New York State Personal Income Tax Law—Chapter 374, P.L. 1981** (approved December 30, 1981). Amends the Emergency Transportation Tax Act by increasing the standard and minimum standard deduction, the personal exemption allowance and the household credit. Other amendments were also made relating to the computation of capital gains and personal service income.

## **GROSS INCOME TAX**

**Excess Contributions to the Disability and Unemployment Compensation Funds may be Applied by Taxpayer to his Gross Income Tax Liability—Chapter 453, P.L. 1981** (approved January 11, 1982). Allows a taxpayer who is entitled to a refund for excess contributions to the Disability and Unemployment Compensation funds to apply such excess contributions to his Gross Income Tax liability. Provides for the monthly payment for the amount of such

credits allowed to the Division of Taxation from the Division of Unemployment and Temporary Disability Insurance.

The act is effective immediately and applies to the tax years commencing with the first full tax year succeeding enactment.

**Interest on All-Savers Certificates Exempt from Tax—Chapter 423, P.L. 1981** (approved January 11, 1982). This act exempts interest on all-savers certificates from the gross income tax up to a maximum of \$1,000 for an individual taxpayer or \$2,000 for a couple filing jointly. The act is effective immediately and expires on December 31, 1982.

## **INSURANCE PREMIUMS TAX**

**Revises and Corrects Certain Statutes—Restores Wording Inadvertently Omitted From Amendments To Insurance Premium Tax—Chapter 511 P.L. 1981** (approved January 12, 1982). This act was prepared by the Division of Legal Services in furtherance of its statutory duty to “conduct a continuous examination of the general and permanent statutory law of this State . . . for the purpose of discovering defects in the law” (P.L. 1979, c. 8, s. 8; C. 52:11-61d.).

The act corrects errors in the statutory law which include those that are typographical, contain archaic or duplicative language and which are created by the enactment at the same time of bills amending the same statutory sections.

The act restores wording inadvertently omitted from amendments to the Insurance Premium Tax Act.

Section 22 amends P.L. 1945, c. 132, s. 2 (C.54:18A-2) to restore wording inadvertently omitted when this section was amended by P.L. 1981, c. 183.

Section 23 amends P.L. 1945, c. 132, s. 3 (C. 54:18A-3) to restore wording inadvertently omitted when this section was amended by P.L. 1981, c. 183.

This act is effective immediately.

**Additional Prepayment of Current Taxes Required to be Made by Foreign Insurance Companies—Chapter 247, P.L. 1981** (approved August 3, 1981). Requires foreign insurance companies, in addition to their prepayment of tax in an amount equal to 50% of their tax liability, to pay on October 1, 1981, and annually thereafter on said date, an additional 25% of the tax based on the previous year's business. Domestic insurance companies will be required to pay on March 1, 1982, the tax based on business done during the calendar year 1981 less franchise taxes paid to counties and municipalities during the calendar year 1981, and on the same day to prepay 50% of the tax on business done in 1982 amounting to one-half of the prior year's tax without deduction for franchise taxes paid locally. On June 1, 1982 and each June 1 thereafter, an additional 50% of the tax shall be paid, which shall be one-half of the prior year's tax without deduction for franchise tax paid locally. The balance of the tax will be due on March 1, 1983, and March 1 annually thereafter. The taxpayer will also prepay on March 1 of each year 50% of the tax based on business done during the prior calendar year. The tax as to foreign insurance companies is applicable for 1981 and as to domestic companies for 1982. Provision is also made for a refund in the event the prepayments are found to be in excess of the total tax payable. In the event the franchise tax paid to counties and municipalities during the calendar year 1981 exceeds the amount of tax liability payable to the State, no refund or credit shall be allowed.

## LOCAL PROPERTY TAX

**Remission of County Taxes to Taxing Districts In Which County Institutions Are Located—Chapter 36 P.L. 1982** (approved June 10, 1982). The law provides that a taxing district in which there is located a county institution, other than an educational institution or park lands, regardless of whether such lands are owned and occupied by a park commission or by any other department, division, agency or instrumentality of the county government, which occupies more than 200 acres, and which constitute at least 5% of the total land area of the taxing district shall have remitted or rebated by the county treasurer a sum equal to a percentae of the county tax rate applied to the entire amount of ratables remaining subject to taxation according to the following schedule:

1982	45%
1983	40%
1984	30%
1985	15%
1986	15%
1987 and thereafter	0%

The act is effective immediately and is retroactive to January 1, 1982.

**Requires a Tax Assessor to Receive a Copy of Petition of Appeal to County Board of Tax Appeals Affecting his District—Chapter 568, P.L. 1981** (approved January 18, 1982). This act requires a tax assessor of any taxing district to receive, directly, a copy of all appeals to the county board of taxation affecting his district. The assessor would also receive copies of any appeal to the Tax Court from the judgement of the county board of taxation, as well as a copy of any judgement of the Tax Court affecting his district. A copy of any judgement of the Tax Court must also be received by the county tax administrator of the county in which the taxing district is situated. The assessor, clerk of the taxing district who shall forthwith notify the collector, and the county tax administrator of the county in which the taxing district is situated must also receive notice of the withdrawal or dismissal of complaints filed with the Tax Court.

This act is effective immediately.

**Tax Exemption for Property Owned by New Jersey Transit Used Primarily as a Public Transportation Passenger Facility—Chapter 560, P.L. 1981** (approved January 12, 1982). Retains the tax exemption for property owned by New Jersey Transit used primarily as a public transportation passenger facility and located within an area in need of rehabilitation.

This act is designed to retain the tax exemption for property owned by New Jersey Transit that is used primarily as a public transportation passenger facility and located within an area in need of rehabilitation, notwithstanding that a portion of such property is leased for other uses or purposes. It is also designed to ensure that the lessee will not be subject to taxation.

The act is effective immediately.

**Permits Municipalities to Abate Some Portion of A Homeowner's Tax Assessment When the Owner Improves his Dwelling, in Addition to Exemption up to \$15,000.00 of the Value of the Improvement—Chapter 544, P.L. 1981** (approved January 12, 1982). This act the "Home Improvement Tax Cut Act," extends to P.L. 1975, c. 104 (homeowner's improvements) the optional



tax abatement device currently available to municipalities under P.L. 1979, c. 233 (multiple dwelling improvements) and P.L. 1970, c. 12 (commercial and industrial improvements). The act would permit municipalities to abate some portion of a homeowner's tax assessment when the owner improves his dwelling, in addition to exemption up to \$15,000.00 of the value of the improvement. The annual amount of the abatement could not exceed 30% of the annual amount of the improvement exemption granted. An adopting municipality could set up its own schedule providing for a different percentage of abatement, up to 30%, for each year or any year of the 5 year abatement period.

A municipality adopting the abatement provisions of this act could, if it wished, grant abatements from home improvements for which exemptions have been previously granted, but only for any portion of the 5 year exemption period remaining.

The act is effective immediately.

**Permits Charitable Or Religious Organization To Receive A Real Property Tax Exemption Despite Failure To File A Timely Application—Chapter 539 P.L. 1981** (approved January 12, 1982).

This act permits a charitable or religious organization which meets all the requirements for a real property tax exemption despite its failure to file a timely application. The organization's right to receive a belated exemption would only last for 3 years from the last date on which a timely application for an exemption could have been filed. No interest is to be paid by the municipality on any refund made pursuant to this section.

The act is effective immediately.

**Permits County Tax Board Members With 10 Years Experience Prior To The Effective Date Of The Amendatory Act And Reappointed To A 5 Year Term Prior To That Date To Substitute Experience For Training Course Requirements—Chapter 516, P.L. 1981** (approved January 12, 1982). This act permits county tax board members with 10 years experience prior to the effective date of the amendatory act and reappointed to a 5 year term prior to that date and currently serving that term to substitute this experience for the training course requirements. This act would permit these experienced members to continue their current term of appointment to the board past June 30, 1982, and to be reappointed by the Governor with the advice and consent of the Senate.

The act is effective immediately.

**Provides for Transfer of a Housing Project from an Urban Renewal Corporation to a Limited Dividend Non-Profit Housing Corporation with a Continuance of Its Tax-Exempt Status—Chapter 506, P.L. 1981** (approved January 12, 1982). This act would permit the transfer of a housing project from an urban renewal corporation or association in order to continue its real property tax exempt status. The urban renewal laws (Fox-Lance) provide for a maximum tax exempt period of 15 years. The limited-dividend nonprofit housing laws provide for a 50 year exemption period. The act would permit a transfer agreement which would provide for a continuation of the tax exemption for a period of 50 year, less the period or prior exemption under the urban renewal law. The act provides for the assumption by the housing corporation or association of debts and obligations relating to the housing project, and for a mutual agreement between the housing corporation or association and the

municipality with respect to the annual service charge to be paid on the project in lieu of property taxes.

The act is effective immediately.

**Senior Citizens and Disabled Protected Tenancy Act Applies to the Conversion of Mobile Home Parks to Condominiums or Cooperatives—Chapter 445, P.L. 1981** (approved January 9, 1982). Provides that the provisions of the Senior Citizens and Disabled Protected Tenancy Act, would apply to the conversion of mobile home parks to condominiums or cooperatives.

**Temporary Prohibition of Reevaluation of Real Property Under Mayor-Council Plan D—Chapter 421, P.L. 1981** (approved January 9, 1982). Temporarily prohibits the implementation of a reevaluation of real property in a municipality operating under a Mayor-Council Plan D with a population of more than 45,000 and less than 130,000.

**Municipal Tax Assessor Change in Law Concerning Appointment, Term, Powers and Duties—Chapter 393, P.L. 1981** (approved January 6, 1982). Amends the law pertaining to the appointment, term, powers and duties of a municipal tax assessor.

**Property Exemption or Abatement for Multiple Dwelling does not Terminate on Transfer of Title—Chapter 378, P.L. 1981** (approved December 31, 1981). This act would provide that property exemption or abatement for improvement to a multiple dwelling shall not terminate upon the transfer of title. Under present law, such exemption or abatement are terminated upon transfer of title.

**One Year Moratorium Extension on Taxation of Mobile Homes—Chapter 358, P.L. 1981** (approved December 30, 1981). Extends for one year the moratorium on taxation of mobile homes as real property through 1982 for local property taxes and sales tax purposes. Repeals Chapter 9, P.L. 1981 (approved January 26, 1981) which extended moratorium through 1981.

**No Interest on Assessments to Farmland for Improvements—Chapter 310, P.L. 1981** (approved December 3, 1981). Amends the law to prohibit the charging of interest on assessments to farmland for improvements when the payment of such has been deferred.

**Farmland Bond Act—Chapter 276, P.L. 1981** (approved August 31, 1981). Designated the "Farmland Retention and Development Bond Act", provides for a \$50 million bond issue for the purchase of development easements on farmland. The bond issue was voted upon at the general election in November 1981.

**Budgetary Reserve for Uncollected Taxes—Chapter 193, P.L. 1981** (approved July 2, 1981). Provides that a municipality shall not be required to fund its budgetary "reserve for uncollected taxes" under certain circumstances—applies to 1981 through 1983 municipal budget years.

**Municipal Assessors—Chapter 192, P.L. 1981** (approved June 30, 1981). Permits each county tax board commissioner who was in office on January 1, 1980 an additional full year beyond July 1, 1981 to complete the three training courses for municipal assessors designated by N.J.S.A. 54:1-35.28.



## **MOTOR FUELS TAX**

**Increases the Minimum and Maximum Bond Requirements of Gasoline Jobbers of Distributors—Chapter 352, P.L. 1981** (approved December 24, 1981). This act amends the Motor Fuel Tax Law by changing the total amount of the bond or bonds required to be filed by any distributor or gasoline jobber which bond shall not be less than \$5,000 nor more than \$500,000.

**Permits the Sale of Motor Fuels by the Liter—Chapter 230, P.L. 1981** (approved July 27, 1981). Permits the sale of motor fuel by the liter; prescribes the dimensions of signs advertising the price per gallon and per liter.

## **PUBLIC UTILITIES TAX**

**Prevents Double Taxation of Gas or Electricity Purchased By New Jersey Utilities From Out-of-State Utilities For Resale And Which Are Subject To Tax On The New Jersey Utilities—Chapter 39, P.L. 1982** (approved June 16, 1982).

This Act provides that gas or electricity purchased by New Jersey utilities from out-of-state utilities which are subject to New Jersey taxes will not be subject to double taxation.

It addresses instances in which the receipts for the sale of energy of out-of-state utilities selling electricity or natural gas to New Jersey utilities are subject to either the Corporation Business Tax Act or the Gross Receipts Tax on certain corporations. In these instances, this income would be taxed twice, because it would also be subject to the Gross Receipts and Franchise Tax when it is sold by the New Jersey utility to its ratepayers. And, ultimately, all of these taxes are passed on to the ratepayer. This legislation clarifies existing law to prevent double taxation.

Specifically, this Act exempts from the New Jersey Corporation Business Tax Act receipts received by a utility, whose principal place of business is out-of-state, in payment for gas or electricity sold to a New Jersey utility which will pay Gross Receipts and Franchise taxes on this energy when it sells it to its ratepayers.

The Act also exempts from the Gross Receipts Tax on Certain Corporations (R.S.54:13-11 et seq.), which applies to utility companies not subject to the gross receipts and franchise tax imposed by P.L. 1940, c.5 (C.54:30A-49 et seq.), any out-of-state utility whose primary business consists of transferring gas or electricity to a New Jersey public utility subject to the gross receipts and franchise tax imposed by P.L. 1940, c.5.

When New Jersey utilities sell energy to each other, these transactions are exempted from the Gross Receipts and Franchise Tax, to insure that ratepayers will not bear such burden. This Act provides that transfers of energy from certain out-of-state utilities will be treated in the same way.

## **SALES AND USE TAX**

**Exempts from Tax Receipts from Sales of Recycling Equipment—Chapter 546, P.L. 1981** (approved January 12, 1982). This act amends the Sales and Use Tax Act to exempt from taxation the receipts from the sales of recycling equipment which is used exclusively to sort and prepare solid waste for recycling or in the recycling of solid waste.

"Recycling equipment" means any equipment which is used exclusively to

sort and prepare solid waste for recycling or in the recycling of solid waste. "Recycling equipment" does not include conventional motor vehicles or, any equipment used in a process after the first marketable product is produced or, in the case of recycling iron or steel, any equipment used to reduce the waste to molten state and in any process thereafter.

**One Year Moratorium on Taxation of Mobile Homes—Chapter 358, P.L. 1981** (approved December 30, 1981). Extends for one year the moratorium on taxation of mobile homes as real property through 1982 for local property tax and sales tax purposes. Repeals Chapter 9, P.L. 1981 (approved January 26, 1981) which extended moratorium through 1981.

**Exempts from Tax Purchases of Aircraft and Boats and Other Vessels by Nonresidents—Chapter 332, P.L. 1981** (approved December 14, 1981). The act exempts from the sales and use tax purchases of aircraft and boats and other vessels by nonresidents. The purchaser may not house, moor, base or otherwise place the aircraft, boat or other vessel in this State for use on other than a transient basis or for repairs at any time within 12 months of the purchase.

#### **SANITARY LANDFILL TAX**

**Sanitary Landfill Facility Closure and Contingency Fund Act—Tax Imposed Upon Sanitary Landfill Facilities—Chapter 306, P.L. 1981** (approved November 25, 1981). The Act imposed a tax upon sanitary landfill facilities to fund certain damages resulting from the operation or closure of landfills. There is levied upon the owner or operator of every sanitary landfill facility a tax to insure the proper closure thereof and to provide funds to compensate for any damages resulting from the operation or closure of the facility. The tax is levied on all solid waste accepted for disposal at the rate of \$0.15 per cubic yard of solids and \$0.002 per gallon of liquids. In the event that any solid waste is measured, upon acceptance for disposal, by other than cubic yards or gallons, the tax shall be levied on the equivalents thereof as shall be determined by the Director of the Division of Taxation. The tax period means every calendar month or any other period prescribed by rules and regulations adopted by the Director of the Division of Taxation. Tax returns must be filed on the twentieth day following the close of the tax period.

Every owner or operator of a sanitary landfill which accepts solid or liquid waste for disposal and which is subject to tax is required to register, within 20 days after the first acceptance of such waste, with the Director of the Division of Taxation. The act becomes effective January 1, 1982.

#### **SPILL COMPENSATION CONTROL ACT**

**Annual Audit of New Jersey Spill Fund By State Auditor—Chapter 32, P.L. 1982** (approved April 30, 1982). The act directs the State Auditor to conduct a comprehensive and detailed audit of the New Jersey Spill Fund every year. This independent audit is needed to assure taxpayers and the general public that the revenues in the fund are being spent effectively and efficiently. The audit for the fiscal year 1981 is due within 60 days of the effective date of this act which is immediately, and each successive annual audit is due on or before December 31. The audit and recommendations are to be submitted to the Governor, the Legislature, the General Assembly Agriculture and Environment Committee and the Senate Energy and Environment Committee.

## STATE TAX UNIFORM PROCEDURE LAW

**Empowers The Director of the Division of Taxation To Issue A Warrant Of Execution To Satisfy A Tax Liability—Chapter 392, P.L. 1981** (approved January 6, 1982). This act is designed to provide the Director of the Division of Taxation with additional authority to enforce collection of all taxes, either by issuing a warrant of execution to the sheriff or to any officer or employee of the Division. The power to issue a warrant in the latter situation is presently provided for in the Sales Tax Act where it has been highly effective.

## MISCELLANEOUS

**Extends Time for Municipal Governing Bodies to Review Defeated School Budgets—Chapter 18 P.L. 1982** (approved April 7, 1982). Extends the time which municipal governing bodies have to review school budgets that are defeated in the 1982 school election from April 18 to April 28.

**Delays The New Allocation Formula Under Chapter 461 Public Law of 1981 of the Proceeds of the Atlantic City Luxury Tax—Chapter 10, P.L. 1982** (approved March 11, 1982). This act amends P.L. 1982, c. 461 (approved January 8, 1982) to provide that Atlantic City would continue to receive the same share of revenues from their Atlantic City Luxury Tax for the periods designated under the law.

**Creation of Stock Savings Bank—Chapter 9, P.L. 1982** (approved March 4, 1982). Provides for the creation of stock savings banks and a procedure for converting existing mutual savings banks into stock savings banks.

**Permits Boards of Education and their Employees to Enter into Tax Sheltering Salary Reduction Agreements—Chapter 550, P.L. 1981** (approved January 12, 1982). The purpose of this act is to provide an investment alternative to any local board of education and its employees wishing to enter into a tax sheltering salary reduction agreement authorized under section 403 (b) of the Federal Internal Revenue Code. Current State law restricts the form of employer payments under such agreements to purchases of annuities from insurance companies. This act would permit implementation of the agreements through employer contributions to a custodial account for investment in the stock of regulated investment companies (mutual funds). The Internal Revenue Code was amended in 1974 to authorize this form of investment under these agreements.

**Exempts Real Estate From Levy and Sale by Execution to Enforce Judgment for Wage Tax—Chapter 548, P.L. 1981** (approved January 12, 1982). This act amends *N.J.S.A. 2A:17-17* and exempts real estate from being levied upon and sold by execution to enforce a judgment obtained for the payment and satisfaction of any employment wage tax, including penalties. This act is effective immediately.

**Local Authorization Act—Extended to January 1, 1986—Chapter 507, P.L. 1981** (approved January 12, 1982). Extends the Local Authorization Act to January 1, 1986. Current Authorization expired December 31, 1981. The City of Newark imposes a payroll tax and parking service fees under the Act.

**Amends Law Pertaining to the Effects of the 1980 Federal Census—Chapter 462, P.L. 1981** (approved January 9, 1982). This act revises various

statutes relating to local governments which contain either specific population figures or population classifications, in order to accord those statutes with the 1980 census figures. The act continues, so far as possible, the existing authorizations, requirements and benefits which counties and municipalities have heretofore adopted under those statutes. The act also repeals numerous population specific statutes which are no longer in use by local governments. The act deletes from the statutes reference to specific past federal censuses and inserts reference to the "latest federal decennial census." This is done to prevent statutes from being rendered arbitrary by later censuses.

The act does not amend any statutes pertaining to State aid to local governments or school districts, or relating to the drawing of Congressional or other districts.

The act is effective January 1, 1982.

**Authorizes an Increase from 3% to 7% Tax on Certain Sales and Services in Atlantic City and Reduces State Sales Tax on These Items from 5% to 3%—Chapter 461, P.L. 1981** (approved January 8, 1982). Authorizes an increase from 3% to 7% in the rate of tax imposed by Atlantic City on certain sales and services, except that those sales of alcoholic beverages subject to that tax shall remain at 3%. The act reduces the State Sales and Use Tax on those items, from 5% to 3%, making the full rate of tax imposed by the city and the State to be 10%. This change takes effect January 1, 1982.

The increased local portion of these revenues are specifically dedicated, as are the current revenues from the Atlantic City "luxury tax," to the payment of principal and interest on bonds issued by the Atlantic County Improvement Authority incident to authority projects in Atlantic City.

The increase in tax rate to 7% is effective upon adoption of a municipal ordinance.

**Local Tax Authorization Act—Chapter 433, P.L. 1981** (approved January 9, 1982). This act authorizes a municipality having a population of less than 300,000 but in excess of 220,000 to impose a tax under the Local Tax Authorization Act, but only to the extent permitted in Article 3 (Parking Tax).

**Revises Statutory Law on Administration of Estates of Decedents—Chapter 405, P.L. 1981** (approved January 6, 1982). Provides for the administration of estates of decedents and others, revises parts of the statutory law and enacting a new title to be known as Title 3B, "Administration of Estates-Decedents and Others" of the statutes.

**List of Ineligible Corporations—Chapter 356, P.L. 1981** (approved December 26, 1981). Directs the State Treasurer, instead of the Secretary of State, to keep list of corporations ineligible to do business with public entities because of offense by stockholder or principal officer.

**Exempts from State Approval Repairs or Renovations to a Permanent Dock Existing Prior to January 1, 1981—Chapter 315, P.L. 1981** (approved December 3, 1981). This Act amends R.S. 12:5-3 which requires the Department of Environmental Protection to review any development of any waterfront upon a State navigable water or stream.

The Act provides an exemption from State approval where the repair or renovation is of a permanent dock or other structure existing prior to January 1, 1981 or the construction is of a floating dock or other temporary structure,



provided the structures are used for the docking or servicing of pleasure vessels.

**Creates New Jersey Water Supply Authority—Chapter 293, P.L. 1981** (approved October 7, 1981). Creates the New Jersey Water Supply Authority, empowering the authority to acquire, finance, construct and operate water systems under certain circumstances, authorizing the issuance of bonds of the authority, and providing for the terms and security thereof. The Water Supply Facilities Element in the Division of Water Resources of the Department of Environmental Protection, together with all its functions, powers and duties is transferred to the authority pursuant to the Act.

**Increase in Lifeline Credit Program to Eligible Senior Citizens and Disabled Persons—Chapter 292, P.L. 1981** (approved September 28, 1981). Increases from \$125 to \$150 in 1981 and to \$175 in 1982, subject to the availability of appropriations, the gas and electric bill credit provided under the Lifeline Credit Program to eligible senior citizens and disabled persons.

**Recycling Act—Chapter 278, P.L. 1981** (approved September 9, 1981). This Act creates a state-wide recycling program which includes grants to municipalities, low interest loans to businesses, and also establishes county, municipal and state recycling programs. It is to be managed by the Department of Environmental Protection and the Department of Energy. In addition, it is to be funded by a tax administered by the Division of Taxation imposed at the rate of \$0.12 per cubic yard of all solid waste accepted for disposal at a sanitary landfill facility on or after January 1, 1982. The rate of tax will be \$0.06 per cubic yard on and after January 1, 1986. The Act provides that the tax shall expire on December 31, 1986.

**Municipalities in Unsound Financial Condition—Chapter 211, P.L. 1981** (approved July 20, 1981). Revises the law concerning supervision of municipalities in unsound financial condition.

**Utility Cost Assistance to Certain Renters—Chapter 210, P.L. 1981** (approved July 20, 1981). Provides utility cost assistance to renters who do not pay their own utility bills and who qualify for the Lifeline Credit Program.

**State Purchase of Tax Sale Certificates—Chapter 194, P.L. 1981** (approved July 2, 1981). Provides for State purchase of tax sale certificates in certain cases.

## RECENT COURT DECISIONS

### ALCOHOLIC BEVERAGE WHOLESALE SALES TAX

**Constitutionality of Tax Upheld Along With Atlantic City Luxury Tax—Atlantic Cape May Package Store Association, Gem Liquors Inc. and James Miron v. State of New Jersey and City of Atlantic City, 3 NJ Tax 468** (November 6, 1981). The Tax Court of New Jersey upheld the constitutionality of the Alcoholic Beverage Wholesale Sales Tax and the Atlantic City Luxury Tax as not violative of due process and equal protection of the laws guaranteed under the United States and New Jersey Constitutions. The Alcoholic Beverage Wholesale Sales Tax Act effective August 1, 1980 imposes a 6.5% tax upon

sales of alcoholic beverages from wholesaler to retailer, excepted is draft beer sold by the barrel. A 4% luxury tax is imposed in Atlantic City on sales of packaged alcoholic beverages by retailers to consumers. Effective July 1, 1982, Chapter 156 P.L. 1980 reduced the Alcoholic Beverage Wholesale Sales Tax in Atlantic City to 2.5%. Prior to that date alcoholic beverages sold in Atlantic City were subject to a 10.5% tax whereas in the rest of the State there was a tax of 6.5%.

Judgment was therefore entered dismissing the complaint.

### **CORPORATION BUSINESS TAX**

**Timely Filing of Appeals, Volac Inc. v. Director, Division of Taxation**, N.J. Tax (February 26, 1982). The Tax Court of New Jersey granted defendant's motion to dismiss plaintiff's complaint because it was not timely filed with the Tax Court within the 90 day limitation period established by *N.J.S.A. 2A:3A-4.1* and *R8:4(1)(b)*. Plaintiff did not file a complaint with the Tax Court until 188 days from the date of notice of assessment for Business Personal Property Tax and Corporation Business Tax. The court held that jurisdictional statutes of limitation may be tolled by courts in appropriate circumstances if the legislative purpose underlying the statutory scheme will thereby be effectuated. There are no circumstances in the present case to warrant any tolling of the filing deadline established by *N.J.S.A. 2A:3A-4.1*. The court said that the doctrine of estoppel is not applied against the State to the same extent it can be applied against individuals and that a taxing authority is not bound or estopped by unauthorized acts of its officers. It also said that a late filing cannot be excused because plaintiff lacked an accountant at the appropriate time or because it was a small firm lacking the wherewithal necessary to contest the deficiency until the complaint was filed.

### **CAPITAL GAINS AND OTHER UNEARNED INCOME TAX**

**Deduction of Capital Loss Against Interest and Dividends Income Denied—Robert A. and Ann D. Dreyer v. Director, Division of Taxation**, N.J. Tax (September 16, 1981). The Tax Court of New Jersey dismissed plaintiff's complaint and affirmed the Division of Taxation's denial of plaintiff's refund claim. The court held that plaintiffs could not offset a capital loss against taxable interest and dividends on its 1975 Capital Gains Tax return.

The regulations adopted by the Director of the Division of Taxation on March 26, 1976 included *N.J.S.A. 18:10-3.3* which states that capital losses could only be used to offset capital gains and not other unearned income.

Section 5 of the Act which defined taxable capital gains, permitted the Director of the Division of Taxation to define net gains in a manner consistent with the Internal Revenue Code. The court said that it is a definitional authority and, as such, the defendant's regulations so defining capital gains were upheld by the Tax Court in *Farber v. Director, Division of Taxation*, 2 N.J. Tax 252 (Tax Court of 1981). The court also said that Section 19 of the Act which again permitted the Director to adopt rules and regulations relating to the administration and enforcement of the Act so as to be consistent with the Internal Revenue Code, is restricted to procedural consistency and not authority to permit a substantive change such as to allow an offset of a capital loss against otherwise taxable income.

**Gain From the Sale of Depreciable Real Property Used in Trade or Business Not Subject to Tax—Sanford Feld and Hermine Feld v. Director, Division of Taxation**, 3 NJ Tax (November 9, 1981). The Tax Court of New Jersey held that plaintiffs were not taxable under the tax on Capital Gains and Other Unearned Income Act (*N.J.S.A. 54:8B-1 et seq.*) for the gain realized from the 1975 sale of their depreciable improved income-producing real property (commonly referred to as section 1231 property). The statute which was repealed effective July 1, 1976 imposed the tax upon unearned income defined to include dividends, interest, royalties, and gains from the sale or exchange of capital assets. The statute specifically excluded from the definition of capital assets "property used in the taxpayer's trade or business of a character which is subject to the allowance for depreciation." Pursuant to statutory authority the defendant adopted a regulation providing that real or depreciable property used in a trade or business which is reported as capital gains for federal income tax purposes shall also be treated and reported as capital gains for New Jersey unearned income tax purposes (*N.J.A.C. 18:30-6.10*). The court held that the statute is clear and unambiguous and incorporates no inconsistent, ambiguous or conflicting provisions, and therefore, defendant's attempt to resolve the alleged conflict by "legislative" regulation is a nullity. The court, therefore, held that the regulation in question, *N.J.A.C. 18:30-6.10* constitutes an invalid exercise of legislative power, as it is contrary to the plain meaning of the statute.

Judgement was, therefore, entered for plaintiffs.

**Relitigation of Federal Constitutional Claims Barred by res Judicata—William T. Hough and Norma P. Hough v. Sidney Glaser, Director of the Division of Taxation**, (United States District Court, District of New Jersey, 1981) (unreported). The United States District Court of New Jersey granted defendant's motion for summary judgment on the grounds that plaintiffs are barred from relitigation of the constitutionality of the tax assessment against them under the doctrine *res judicata*. The court said that the doctrine of *res judicata* will bar plaintiffs from seeking a federal review of their claims of constitutionality that were previously raised and litigated in a state court unless they were denied a full and fair opportunity to litigate the issues in the state court. The court held that the plaintiffs fully and fairly litigated their federal constitutional claims in the state courts and, therefore, it was compelled to recognize the finality of the state court judgment. The Tax Court of New Jersey, in its decision of December 24, 1980 (2 N.J. Tax 67) carefully examined the due process arguments of the plaintiffs and upheld an assessment of the Director of the Division of Taxation for the unearned income tax against the plaintiffs for the gain on the sale of real property located outside of New Jersey. The Appellate Division affirmed summarily on May 8, 1981 and the New Jersey Supreme Court denied a petition for certification. (87 N.J. 418)

The court also held that the plaintiffs are barred from seeking declaratory or injunctive relief against future assessments under the Tax Injunction Act. New Jersey in its comprehensive scheme for review of tax assessments provides a plain, speedy and efficient remedy for challenging tax assessments. The court refused to ignore the judgment of the New Jersey state courts.

The court, therefore, granted defendant's motion for summary judgment and would not consider plaintiff's cross-motion for a stay of the state assessment pending litigation.



**Confidentiality of Tax Records—Henry and Elaine Kaufman v. Director, Jason M. and Patricia Elsas v. Director, Vincent B. & Patricia Murphy v. Director**, N.J. Tax (June 24, 1982). On motion for discovery by plaintiffs, the Tax Court held that the court could not breach the confidentiality of tax records protected by the statute at *N.J.S.A. 54:50-8(a)*. The court noted that the exception in the statute permitting disclosure is limited to encompass only the release of the taxpayer's own records involved in the proceeding and not the records of others subject to the same tax. The court also held that documents which constitute intra-agency, predecisional, deliberative communications are immune from disclosure. The court said that the power of an executive to protect the confidentiality of communications pertaining to the executive function has been recognized in this State in order to encourage the full and frank discussion within the government regarding the formulation of policy. Judgment was accordingly entered for defendant.

**Gain On Sale Of Apartment Properties Not Subject To Tax Where Properties Operated As Trade Or Business Of Owning Partnership—Donald W. Swift, Et UX, Et Al v. Taxation Division Director**, 185 NJ Super 378, 4 NJ Tax 115 (Tax Court, February 9, 1982). The Tax Court of New Jersey entered judgment in favor of plaintiff taxpayers and held they as partners were not subject to tax on the gain realized on the sale of apartment properties which were operated as a trade or business by the owning partnership. The court held that the partnership was not a passive investor and that the activity of the partnership in this case constituted a trade or business.

The act which imposed the tax on gains derived from the sale or exchange of capital assets excluded from the definition of capital assets depreciable property used in the trade or business (Section 1231 assets). Although the act provided that the gains from the sale or exchange of capital assets were to be defined by regulation of the Director consistent with federal income tax definitions, Section 1231 assets are expressly excluded from tax by the act and cannot be included by regulation of the Director. Gain from the sale of land does not fall within the exclusion and is taxable as being derived from the sale of a capital asset.

Judgment was entered granting a refund of taxes paid on the gain realized on the sale of improvements.

**Unstamped Cigarettes Destroyed In Fire Held Subject To Tax—Supermarkets General Corporation v. Taxation Division Director**, 4 NJ Tax 431 (June 24, 1982). The Tax Court granted summary judgment and held that unstamped cigarettes destroyed in a fire in plaintiff's (a distributor) warehouse were subject to tax. Taxpayer's purchase and warehouse storage of cigarettes constitute use or possession for sale or use within the statutory definition. The Cigarette Tax Act imposes a tax on all cigarettes for sale, use or possession for sale or use within New Jersey (*N.J.S.A. 54:40A-8*). Therefore, the tax is due and payable on the possession of cigarettes even if there is no ultimate sale or use. When cigarettes are destroyed by fire, exemption from the cigarette tax is permitted only where the destruction occurs in the presence of a representative of the Division of Taxation.

Stamps are required to be affixed within 24 hours of receipt, except that cigarettes delivered to points out of the state within 24 hours need not be stamped. Provision is made for a refund where stamped cigarettes are sold outside New Jersey. Since the cigarettes destroyed were not shipped out of

state within 24 hours of receipt nor were they sold out of state thereafter the above exceptions from tax do not apply.

**Refund Claim Must Be Filed Within Two Years After Payment of Original Tax Even Though A Subsequent Additional Assessment Was Made Against Taxpayer—Bristol Myers Company v. Taxation Division Director**, 3 NJ Tax 451 (November 2, 1981). The Tax Court of New Jersey held that the taxpayer was required to file refund claims within the two-year period in *N.J.S.A.* 54:49-14. The fact that the Director assessed an additional tax against plaintiff for the same years (1971 through 1975) was irrelevant in the context of this case because the additional assessment was not related to the issues plaintiff raised in its refund claim with the Director. The assessment of additional tax not related to the issue raised in the refund claims did not extend the two-year period for the filing of refund claims established by the Legislature. The Legislature intended the two-year period to be mandatory, and since plaintiff did not comply with this limitation the court held it can give it no relief.

The court denied summary judgment on the cross motions for the years 1976 and 1977 which are within the statutory refund period since factual issues are involved and proof is required. The court, therefore listed the case for plenary trial with respect to these tax years.

**Liability To Wholly-Owned Subsidiary Where The Corporation Is Wholly-Owned By The Parent Is Includable In Corporation's Net Worth Tax Base and 90% Of The Interest Is Disallowed As A Deduction For Computing Its New Income Tax Base—Fedders Financial Corporation v. Taxation Division Director**, 3 NJ 576 (December 4, 1981). The Tax Court of New Jersey held that liability owned by plaintiff corporation to its wholly-owned subsidiary, Fedders Capital, is includable in plaintiff's net worth base, and 90% of the interest relating to such liability is not excludable as a deduction in computing plaintiff corporation's net income tax base, where plaintiff is itself the wholly-owned subsidiary of its parent corporation, creating a grandparent-parent subsidiary framework. Plaintiff was created by Fedders Corporation to finance the wholesale and retail commercial paper generated by the sale of air conditioners and other products manufactured by Fedders Corporation. (See *N.J.S.A.* 54:10A-4(d)(5) and *N.J.S.A.* 54:10A-4(k)(2)(E).

The issue here is whether the loans from Capital to plaintiff can be attributed to Fedders Corporation its parent, the only holder of plaintiff's stock. The court held that Fedder's Corporation is in fact managed or controlled by Fedder's Corporation even though Fedders Corporation owns none of Fedder Capital's stock and even though the two corporations are two levels removed on a vertical chain of related corporations.

It follows, therefore, for purposes of the Corporation Business Tax Act, that the loans in question may be deemed to be indirectly owed to Fedders, and plaintiff's indebtedness is properly includable in its net worth in the computation of its tax liability. In addition, 90% of the interest relating to such indebtedness may not be excluded as a deduction in the computation of its net income.

The court, accordingly, upheld the assessment of the Director of the Division of Taxation against the plaintiff corporation.

**Affirmed That Assessment to Treat Indebtedness as a Part of Net Worth and to Treat 90% of the Interest on That Indebtedness to a 10% Shareholder as Entire Net Income Did Not Violate Federal and State**

**Constitutions—Garden State Motors Co., Inc. v. State of New Jersey, Division of Taxation**, (App. Div. 1981) (unreported). The Appellate Division affirmed a judgement of the Tax Court of New Jersey which upheld an assessment of Corporation Business Tax against the appellants for the years 1975, 1976 and 1977. It was held that under *N.J.S.A. 54:10A-4(d)* and *N.J.S.A. 54:10A-4(k)(2)(E)* plaintiff, Garden State Motors Co. (a M.I.D. Plan Dealer), was required to treat its indebtedness to Chrysler Credit Corporation as a part of net worth, and to treat 90% of the interest on that indebtedness as entire net income, since Chrysler Corporation was a 10% shareholder of Garden State Motors Co., during the period in question. The court also affirmed that the application of *N.J.S.A. 54:10A-4(d)(5)* and *N.J.S.A. 54:10A-4(k)(2)(E)* did not violate the equal protection clauses and due process clauses of the United States Constitution and of the New Jersey Constitution.

**A Dormant Sales Finance Corporation For The Tax Year in Question Was Held To Be Taxable as A Financial Corporation—I.H.E. Financial Corporation v. Taxation Division Director**, 3 N.J. Tax 375 (October 6, 1981). The Tax Court of New Jersey affirmed an assessment by the Director of the Division of Taxation against the plaintiff corporation for the fiscal year 1975 in the amount it would have been taxed under the Financial Business Tax Act (one-half of net worth) and not the lower Corporation Business Tax Act rates (*N.J.S.A. 54:10A-40*). *N.J.S.A. 54:10A-40* establishes that for the years 1976 through and including 1979 financial business corporation shall pay the greater of the financial business tax or its corporation business tax. The plaintiff was organized as a sales finance corporation but was dormant for the year in question. The court held that despite the dormancy for the fiscal year in question and winding down of plaintiff's business, it remained an enterprise employing moneyed capital coming into competition with the business of national banks and was engaged in a financial business within the meaning of *N.J.S.A. 54:10A-4(m)*. The court, therefore, affirmed the assessment by the Director of the Division of Taxation against the plaintiff corporation for the fiscal year 1975 at financial business tax rates.

**Allocation of Receipts—Audience Fraction—Metromedia, Inc. v. Director, Division of Taxation**, 3 NJ Tax 397 (October 27, 1981). During the years in question, plaintiff owned and operated five radio and television stations serving New York, Philadelphia and New Jersey. These stations generated revenue by selling television and radio air time to network, national and local advertisers. Advertising rates were based primarily on the size of the listening or viewing audience in the area served by the station and the ability of the station to attract an audience as reflected by surveys made by independent rating services. Plaintiff appealed the Director's assessment which revised the allocation factor by the Director's treatment of the receipts of said five stations. All five of the stations had a primary coverage area which included areas within New Jersey. The Director had implemented this audience fraction by multiplying the overall receipts generated by the five stations by a percentage representing the portion of each station's listening or viewing audience that was located in New Jersey. The contention in which the plaintiff prevailed was that the Director did not propose and adopt a rule in accordance with the New Jersey Administrative Procedure Act. Without deciding the exact parameters of the types of adjustment the statute would allow in a case by case adjudication, the court held that it was evident in this case that the audience fraction adopted is



outside the reach and intent of the statute. The opinion of the court indicated that if the audience fraction were upheld then it would be difficult to imagine any adjustment that would fall without the statute. The judge indicated that such a proceeding as demonstrated by the facts in this case would make the notice and hearing requirements of the Administrative Procedure Act a nullity. Appeal in this decision is under consideration.

**Indebtedness Owned To Affiliate Corporation Held To Be Conduit For Corporate Third Party Indebtedness—Mobay Chemical Corporation v. Taxation Division Director**, 3 NJ Tax 597 (December 7, 1981). The Tax Court of New Jersey held that plaintiff corporation indebtedness was owed to third parties, not to its affiliate Baychem Funding, the nominal creditor. The latter was merely the conduit created and utilized for the exclusive purpose of circumventing the prohibitions contained in its loan agreements with prior third party creditors against additional long-term debt incurred outside the Bayer corporate family. The court therefore held that *N.J.S.A. 54:10A-4d* and *N.J.S.A. 54:10A-4(k)(2)(E)* did not apply. Under *N.J.S.A. 54:10A-4(d)* indebtedness owed directly or indirectly to holders of 10% or more of the taxpayer's outstanding capital stock is disregarded in calculating net worth. Under *N.J.S.A. 54:10A-4(k)(2)(E)* 90% of the interest on such indebtedness is disallowed in the determination of net income. The court found the indebtedness was ultimately and substantively owed to third-party lending institutions, not to a corporate affiliate of the debtor. The role of that affiliate was limited by contract to that of a mere conduit, a role necessitated by restrictions in other debt instruments on financing arrangements outside the Bayer corporate family.

Judgment was therefore entered granting plaintiff's claim for refund.

**Investment Company Must Meet Asset Test and Income Test—National Wax Paper Company v. Director, Division of Taxation**, NJ Tax (September 18, 1981). The Tax Court of New Jersey dismissed plaintiff's complaint and affirmed the defendant's deficiency assessment against the plaintiff for the years 1975 and 1976 on the grounds that plaintiff was not an investment company within the meaning of *N.J.S.A. 54:10A-4(f)*. Therefore plaintiff was not entitled to the preferential treatment accorded to those companies under the Corporation Business Tax Act.

The Tax Court held that the Division of Taxation is correct in applying both an asset test and an income test to determine if a corporation is an investment company within the intent of *N.J.S.A. 54:10A-4(f)*. Although never embodied in a regulation, this has been the consistent policy of the Division of Taxation with which the court agrees. The statute specifies that an investment company shall mean any corporation whose business during the period covered by its report consisted to the extent of at least 90% thereof of holding, investing and reinvesting in securities of a specified type. The court said that "business" has been judicially defined as activity for the purpose of livelihood or profit. Thus for a corporation to be characterized as primarily in the business of holding, investing and reinvesting in securities, income must be considered since it is a reliable indication of whether a taxpayer is actively engaged in the production of profit.

The court also held that the income test should be based on gross income rather than on net income.

In applying the gross asset test and gross income test, plaintiff did not qualify

as an investment, company in 1975 and 1976. While 90% of plaintiff's gross assets for both years were invested in a type of security listed in *N.J.S.A. 54:10A-4(f)*, only 52.15% of its gross income in 1975 and 33.40% for 1976 came from its investment in securities.

**Foreign Corporation Fund To Have Sufficient Nexus With This State To Subject It To Tax—Ringgold Coal Mining Company v. Director, Division of Taxation**, 4 N.J. Tax 321 (April 29, 1982). The Tax Court of New Jersey denied plaintiff's refund claim for corporation business taxes for the years 1962 through 1976 on the grounds that it, a foreign corporation, engaged in activities within this state beyond solicitation of orders and was subject to the corporation business tax. For the year 1961 a judgment was entered reversing the determination of the Director of the Division of Taxation since its activity within the state did not go beyond the bounds of mere solicitation.

During the tax years 1962 through 1976 the court found the critical factors by which the corporation's activities exceeded mere solicitation to be:

1. the presence in New Jersey of property belonging to plaintiff corporation, namely, a succession of automobiles, an IBM typewriter, a file cabinet, stamps, business cards, stationery, and a telephone registered in plaintiff's name.
2. maintenance of a place to work in its officer-employee's home in New Jersey, which satisfied the employee's need for an informal office.
3. the encouragement by such employee of the payment of delinquent bills by the corporation's customers.
4. the handling of customer complaints and adjustments by this employee.
5. the supervision of corporation personnel by the officer-employee.

**Denial of Apportionment of Net Income To Other States Upheld—Rocappi, Inc. v. Director, Division of Taxation**, 3 NJ 311, 182 NJ Super. 163 (August 31, 1981). The Tax Court of New Jersey affirmed an assessment of corporation business tax for the years 1973, 1974 and 1975 against the plaintiff and held that the Director did not improperly deny plaintiff the right to apportion part of its net income to other states pursuant to *N.J.S.A. 54:10A-6*. Plaintiff was a Pennsylvania Corporation and carried on its business activities in New Jersey. Shipments of orders were made from New Jersey where decisions on acceptance or rejection were made. Plaintiff was a subsidiary of Lehigh Press a Pennsylvania Corporation, which formed a corporate sales group which marketed the services offered by Lehigh Press and its subsidiaries. Sales offices were operated in California and Massachusetts. Plaintiff paid a preset parent company commission upon sales of its products by salesmen employed by the parent company. The court followed the majority opinion of the Appellate court in the case of *Hoeganaes v. Director, Division of Taxation*, 145 NJ Super. 352 (App. Div. 1976) and held that an objective test should be applied to resolve the question whether Rocappi may treat the California and Massachusetts offices as regular places of business outside of New Jersey. The court said that objectively viewed, the operations in California and Massachusetts did not resemble regular places of business as that phrase is generally understood in regulation *N.J.A.C. 18:7-7.2(a)*; and even if they did, they were not regularly maintained, occupied and used by plaintiff. Plaintiff's involvement with the California and Massachusetts "offices" were indirect since the parent company, Lehigh Press, made all the arrangements. The court concluded that such a situation cannot be viewed by the ordinary person as being indicative of a regular place of business maintained by plaintiff, Rocappi, Inc.

The court also found that there was no violation of the Commerce Clause of the United States Constitution by use of the "regular place of business" test.

**Indebtedness To Sister Corporation Must Be Added To Net Worth Even Though Indebtedness Originated Prior To Time Parent Corporation Acquired Plaintiff's Stock—Skyline Industries Inc. v. Taxation Division Director**, 3 NJ Tax 612 (December 7, 1981). The Tax Court of New Jersey held that indebtedness to sister corporation must be added to taxpayer's net worth even though indebtedness originated prior to parent corporation's acquisition of plaintiff corporation's stock (*N.J.S.A. 54:10A-4(d)(5)* and *N.J.S.A. 54:10A-4(e)*). In addition the Court held that 90% of the interest relating to such indebtedness may not be excluded as a deduction in the computation of its net income (*N.J.S.A. 54:10A-4(k)(2)(E)*).

Pursuant to the statute, includable indebtedness to the taxpayer's net worth is that owing directly or indirectly to holders of 10% or more of the taxpayer's capital stock. The Court said that the phrase "directly or indirectly" as used in the statute intended to provide for a situation where a stockholder, otherwise coming within the statutory language, might extend credit to the corporation either personally or through an instrumentality managed or controlled by him. The tax test for includability of indebtedness is one of nexus and control. A creditor may not be a 10% stockholder, still an indebtedness owing to such a creditor is includable in the taxpayer's net worth if the creditor is "managed or controlled" by the individual or entity that does hold 10% or more of the taxpayer's stock.

The court also held that the relationship between the taxpayer and creditor when the indebtedness was incurred does not control, but rather the financial status of the taxpayer on the last day of the taxable period.

Judgment was therefore entered affirming the assessment of the Director of the Division of Taxation against the plaintiff.

**Federal Minimum Tax For Tax Preferences Pursuant to Internal Revenue Code Is An Income Tax Which Is Not Deductible Or Excludible From Entire Net Income For Corporation Business Tax Purposes—Texaco Inc. v. Director, Division of Taxation**, 4 NJ Tax 63 (January 26, 1982). The Tax Court of New Jersey affirmed the Director of the Division of Taxation's additional assessment against plaintiff and entered a judgment dismissing the plaintiff's complaint. The court held that the federal Minimum Tax for Tax Preferences paid by plaintiff pursuant to Sections 56 through 58 of the Internal Revenue Code of 1954 was an income tax which was not deductible or excludible from entire net income in the calculation of the New Jersey Corporation Business Tax. The court said that the Corporation Business Tax statutory provisions as supported by administrative interpretation, clearly support the proposition that "entire net income" pursuant to *N.J.S.A. 54:10A-4(k)* is identical with federal taxable income.

The court rejected taxpayer's argument that the minimum tax is an excise tax on capital. Judgment was, therefore, entered dismissing plaintiff's complaint.

**Tax Exempt Fraternal Organization Incorporated Under Title 14A Held To Be Subject To The Corporation Business Tax—Ukrainian National Urban Renewal Corporation v. Director, Division of Taxation**, 3 NJ Tax 326 (September 11, 1981). The Tax Court of New Jersey affirmed an assessment of corporation business tax for the years 1972, 1973, 1974 and 1975 against the plaintiff. In 1969, Ukrainian National Association, a tax exempt fraternal



organization, which issued insurance to its members, was incorporated under Title 14A of the New Jersey Revised Statutes to hold title to a building acquired in Jersey City and was authorized to issue 200 shares of stock. The stock, however, was never issued.

The Court held that plaintiff was not entitled to exemption from the corporation business tax under N.J.S.A. 54:10A-3. For exemption under this section, the organizational requirement requires that the corporation be organized as follows:

1. Without capital stock;
2. Under provisions of Titles 15, 16 or 17 or under any similar general or special law.

The Court held that plaintiff has not clearly and convincingly established its right to the exemption. Its charter specifically provides for authorized capital stock, and it was not chartered, organized or established under Titles 15, 16 or 17 or any similar law. Taxpayer's charter specifically allows it to engage in a myriad of profit making activities such as the operation of business, industrial or commercial projects and the leasing, conveyancing and sale of real property. The Court said that plaintiff's incorporation as a Title 14A corporation was not a clerical mistake which could be corrected. The facts show that the incorporators specifically desired to have capital stock authorized.

In 1975 plaintiff was reincorporated as a nonprofit corporation pursuant to Title 15 of the New Jersey Revised Statutes.

The Court, therefore, denied taxpayer's claim for exemption and affirmed the Division of Taxation's assessment of corporation business taxes for the years 1972-1975.

**Pennsylvania Corporation With Minimum Contacts In This State Did Not Have Sufficient Nexus To Be Subject To Tax—Avco Financial Services Consumer Discount Company One, Inc. v. Taxation Division Director**, 4 NJ Tax 349 (May 5, 1982) The Tax Court of New Jersey granted plaintiff's refund claim and held it was not subject to the corporation income tax. Plaintiff was a Pennsylvania corporation which made consumer loans to New Jersey residents, at its Pennsylvania offices or by telephone. It had no employees or representatives in this State. Collection activity with respect to delinquent loans was initiated entirely from locations outside New Jersey. Plaintiff maintained no offices or employees in this State. It had no bank accounts or records here nor employed or owned capital in New Jersey. It had occasional payments of loans at New Jersey branches of plaintiff's parent company or other affiliates.

Plaintiff made minimum use of New Jersey courts to collect delinquent loans. It also made occasional filings of financing statements in New Jersey recording offices.

The court held that this occasional contact with this State was not sufficient nexus to subject plaintiff to the corporation income tax.

It was held that plaintiff's nexus with New Jersey was insubstantial and that the imposition of the tax in question violated the Due Process and Commerce clauses of the United States Constitution.

The court said that the taxable situs of an intangible (such as a loan receivable) is the domicile of the owner-creditor unless the intangible has been integrated with a business carried on in another State, in which case the taxable situs is in the latter State. In this case, the loans made to New Jersey resident never became an integrated part of any business conducted by plaintiff in this State and thus did not acquire a taxable situs here.



**Constitutionality of Tax Upheld As Not Violative of The Privileges and Immunities Clause of The United States Constitution—John Salorio et al v. Sidney Glaser, Director of the Division of Taxation,** (Chanc. Div.—Bergen County, October 9, 1981) (unreported). The Chancery Division of the Superior Court on remand of this case from the Supreme Court of New Jersey, 82 N.J. 482 (1980) made its findings of facts and held that the Emergency Transportation Tax was constitutional and not violative of the Privileges and Immunities Clause of the United States Constitution. The court concluded that the State had proved that nonresident New York commuters are a peculiar source of the transportation problem in the New York-New Jersey metropolitan area. The court also found that the burden of the Emergency Transportation Tax on New York commuters is substantially commensurate with the benefit they derive from the use of New Jersey's transportation facilities. The court found that any disparity in treatment of nonresident New York commuters under the Emergency Transportation Tax was justified. The court said that there was a substantial reason for any existing discrimination and it bears a substantial relationship to the commutation problems generated by the local transportation emergency.

The court although it recognized the infirmity in statistics did consider, among others, statistics on the existence of the local transportation problem; the burden on New Jersey's transportation facilities caused by the New York commuters; the amount of ETT tax paid by the New York commuters; the costs of providing, improving and maintaining, adequate transportation facilities; and the benefits derived by New York commuters from their use of New Jersey's transportation facilities.

The court disagreed with the plaintiffs that the tax must be compared to the dollar amount expended by New Jersey to correct the transportation problem posed by New York commuters. The court agreed with defendant's contention that the Emergency Transportation Tax is justified if the benefits which the New York commuters receive are substantially proportionate to the amount of tax actually paid. In sustaining the tax the court found that the impact of the Emergency Transportation Tax on nonresidents along with their other contributions for public transportation expenses was substantially offset by the benefits they receive from transportation sources.

The court therefore dismissed the plaintiffs complaint and upheld the constitutionality of the Emergency Transportation Tax as not violative of The Privileges and Immunities Clause of the United States Constitution.

**Redetermination of Bad Debt Reserve Must Be Made In Accordance With Sound Accounting Principles and Expert Accounting Testimony—United Jersey Mortgage Company v. Taxation Division Director,** 3 NJ Tax 287 (October 27, 1980). The Tax Court of New Jersey denied summary judgment to the parties on their cross motions and held that the Director's final determination of net worth based upon a redetermination of the taxpayer's bad debt reserve must be made in accordance with sound accounting principles. The court therefore, would require expert accounting testimony.

The court held first, the Director is entitled to depart from the corporate books if the books do not reflect the fair valuation of the assets. This is so even though sound accounting principles may ordinarily demand that the assets be so reported. However, the Director cannot arbitrarily fix a value for purposes of net worth. His determination must still have some foundation in generally accepted accounting principles but those principles (which are often quite

conservative in the recording of corporate assets for balance sheet purposes) can be abandoned if they do not reflect the fair valuation of the assets with respect to the particular tax statute.

Secondly, the court held that issues concerning sound accounting principles are not appropriately disposed of by way of summary judgment. Expert accounting testimony is necessary in order to fix the standard of sound accounting principles.

Thirdly, the cases, and particularly *R.H. Macy & Co. v. Director*, 77 N.J. Super. 155 (App. Div. 1962), affirmed o. b. 41 N.J. 3 (1963), hold that past history is often, but not always, conclusive as to the net worth of the business. The court, in *Macy*, recognized that it is but one factor in a case where extraneous circumstances do come to bear on what sound accounting principles would demand of a going concern. Such circumstances, of course, must be shown by the evidence adduced at the time of trial.

The cross motions for summary judgment was therefore denied.

**Commercial Announcer Held To Be Independent Contractor Entitled to Deduct Business Related Expenses—Melvin Boudrot v. Director, Division of Taxation**, 4 NJ Tax 268 (March 29, 1981). The Tax Court of New Jersey held that a commercial announcer was an independent contractor and therefore, was entitled to deduct business-related expenses. Plaintiff's services as a commercial announcer were performed for various advertising agencies. Although he was subject to the direction of the casting director in the recording studio with respect to mood and tone, the mode and manner of execution of his services were left entirely to plaintiff. Since plaintiff was merely subject to control or direction as to the result to be obtained and not as to the means of accomplishing it, the court held that he was an independent contractor. Plaintiff could not be discharged once his services were engaged for a particular commercial. The advertising agency was obligated to pay him even if the commercial was not aired. The court said that the form W-2 was issued as a result of a collective bargaining agreement between the unions and the advertising agencies and was designed to facilitate the payment of union members tax obligations and to preserve their social security coverage.

**Gain on Installment Payment Received After The Effective Date of The Act Is Includable In Income Even Though The Installment Sale Was Made Prior To The Effective Date of The Act—Josiah E. Dubois, Jr. and Dorothy F. Dubois v. Director, Division of Taxation**, 4 NJ Tax (1981).

The Tax Court of New Jersey held that the gain on an installment payment received in 1977 was subject to the Gross Income Tax even though the installment sale was made in 1973 which was prior to the July 1, 1976 effective date of the act.

*N.J.S.A. 54A:9-27(a)* provides:

This act shall take effect immediately and shall be applicable with respect to items of income, deduction, loss or gain occurring in taxable years ending on or after July 1, 1976 but only to the extent such items have been earned, or incurred on or after July 1, 1976.

*N.J.S.A. 54A:5-1(c)* imposes the tax upon net gains or income from disposition of property. Net gains or net income, less net losses, derived from the sale, exchange or other disposition of property, including real or personal, whether tangible or intangible as determined in accordance with the method of accounting allowed for Federal income tax purposes. For the purpose of

determining gain or loss, the basis of property shall be the adjusted basis used for Federal income tax purposes.

*N.J.S.A. 54A:8-3(c)* provides:

Accounting methods—A taxpayer's accounting method under this act shall be the same as his accounting method for Federal income tax purposes. In the absence of any accounting method for Federal income tax purposes, New Jersey taxable income shall be computed under such method as in the opinion of the director clearly reflects income.

The court held that by defining the items which constitute gross income and directing that federal income tax accounting methods be applied, the Legislature has accepted all accounting methods recognized by the Code and the Regulations. It is obvious that the Legislature's purpose was to adopt a simple procedure for the determination and timing of income and deductions, in accordance with federal income tax accounting principles. Therefore, for New Jersey Gross Income tax returns, a federal cash-basis taxpayer reports his income as "earned" upon actual or constructive receipt; a federal accrual-basis taxpayer reports income as "earned" when all events have occurred which fix the taxpayer's right to the income and the amount thereof is determinable with reasonable accuracy; and a taxpayer who has a gain from an installment sale which he federally reported under the installment method, includes the proportionate gain as "earned" upon receipt of the installment payment. Hence, "earned" income as used in the act means income as determined by a taxpayer's recognized accounting method adopted by him for federal income tax purposes.

The court held that plaintiff elected to treat their income from one sale under the installment method therefore by reason of *N.J.S.A. 54:5-1(c)* and *54A:8-3(c)*, any portion of the gain received by them during the tax year 1977 constitutes gross income as "determined in accordance with the method of accounting allowed for federal income tax purposes." Accordingly, it is includable as income "earned" for the tax year 1977.

The court also held that there was no violation of the equal protection clause of the United States and New Jersey Constitutions. There was no discriminatory taxation of installment recipients under the New Jersey Gross Income Tax Act. The court also held that there was no constitutional retroactivity violation of the due process clause. Since the taxable event is the receipt of the installment, it is a current event and there is no retroactivity. In addition the court held that the adoption of a taxpayer's federal accounting method was not an unconstitutional delegation of legislative authority.

The court therefore affirmed the assessment of the Director of the Division of Taxation against the plaintiffs for the tax year 1977.

**Appeal Filed Beyond Ninety Day Filing Deadline Date To Tax Court Held To Be Untimely Filing—Wayne J. & Elsa Holman v. Taxation Division Director**, NJ Tax (January 8, 1982). The Tax Court of New Jersey held that an appeal from an assessment of the New Jersey gross income tax which was filed beyond the ninety day period of the Director of the Division of Taxation's final determination was an untimely filing. Judgment was therefore entered for the defendant. The Director's letter stated "Please be advised that should you not be in accord with the Determination of the Division *N.J.S.A. 54A:9-10* provide(s) a further avenue of appeal for you. *N.J.S.A. 54A:9-10* provides for a four month period within which an aggrieved taxpayer may file an appeal from a final determination of the Director with the Division of Tax Appeals.



*N.J.S.A. 2A:3A-4.1* and *R 8:4-1(b)* adopted effectively July 1, 1979 established a ninety day filing time requirement for an appeal to the Tax Court. The taxpayer conceded that he was aware of the two conflicting filing deadlines, but he chose to file within the four month period in order to more fully collect facts and prepare his case for presentation to the Tax Court.

The court said that absent circumstances justifying the tolling of a statutory filing date, the Tax Court lacks jurisdiction to hear an appeal filed beyond a statutory filing period. The court held that the facts in this case do not justify tolling beyond the ninety day filing deadline in the Tax Court statute and rules. Taxpayer was not misled by the Director's statutory reference to the four month period for filing with the Division of Tax Appeals because taxpayer conceded that he was aware of the existence of both the ninety day and four month requirements. At the time of such awareness, he could have filed within the ninety day period. The court found that the filing may not be tolled and that the Tax Court lacks jurisdiction to hear taxpayer's claim.

**Resident Taxpayer Cannot Make A Separate Computation of The Credit Against Tax On The Same Income For Taxes Paid To Another State and Political Subdivision Thereof—George P. and Marlan O. Jenkins v. Taxation, Division Director** 184 NJ Super 402 NJ Tax 127 (Tax Court of New Jersey, January 6, 1982). The Tax Court of New Jersey entered judgment dismissing the plaintiffs' complaint and affirmed the Director of the Division of Taxation in holding that a resident taxpayer cannot make two separate computations of the credit against tax on the same income for taxes paid to another state and to the political subdivision thereof. The court held the provision for the resident credit for taxes paid to another state or political subdivision thereof under *N.J.S.A. 54A:4-1* was intended to avoid double taxation of foreign income by relinquishing all or part of the New Jersey tax on the foreign income but not to relinquish New Jersey tax on income earned in New Jersey. The court said that to allow credit for such foreign multiple intrastate taxation of the same foreign income in excess of the New Jersey tax on this foreign income would result in an intrusion upon the New Jersey tax on New Jersey source income. The court held that the credit for foreign tax cannot impinge on the New Jersey tax on New Jersey source income. The court also said that since, in this case, the credit is exhausted by the tax paid to the State of New York there can be no credit for tax paid to the City of New York. The court upheld the validity of the resident tax credit regulation *N.J.A.C. 18:35-1.12* and the examples found therein in calculating the tax credit.

The court also held there was no denial of equal protection of the law under the United States Constitution and New Jersey Constitution.

It was also held when a taxpayer's New Jersey emergency transportation tax liability exceeds his New Jersey gross income tax liability, but there is no emergency tax due and payable, taxpayer is not relieved of his obligation to pay New Jersey gross income tax. A New Jersey resident taxpayer employed in this State of New York is liable for the emergency transportation tax but has no obligation to pay or file an ETT tax return if the amount of tax paid to the State of New York equals or exceeds his New Jersey emergency transportation tax liability. (*N.J.A.C. 18:10-11.3*).

**Employee's Nonqualified Stock Option Becomes Taxable When Exercised—Edward L. and Margaret McMenemy v. Director, Division of Taxation**, 3 NJ Tax 356 September 25, 1981). The Tax Court of New Jersey

affirmed an assessment of the Division of Taxation against the plaintiff for additional taxes for 1976 on the difference between the fair market value and exercise price of a nonqualified stock option exercised by the defendant on December 15, 1976. Although the New Jersey Gross Income Tax Act at *N.J.S.A. 54A:9-27* provides for the taxation of income which was earned after July 1, 1976, the law at *N.J.S.A. 54A:8-3(c)* requires a taxpayer to follow the same accounting method used for federal income tax purposes. For a cash basis taxpayer, income is earned when it is actually or constructively received. Constructive receipt occurs when cash or property is set apart for the taxpayer so that he can withdraw such merely on the giving of notice and which is not subject to substantial limitations or restrictions. The court held that the word "earned" as used in *N.J.S.A. 54A:9-27* must be construed to include income which was not actually or constructively received prior to July 1, 1976.

There was no actual receipt of income prior to July 1, 1976 and although the value of the option was ascertainable on February 15, 1976, the underlying shares were subject to adjustment for appreciation or depreciation in value as of the stock option exercise date of December 15, 1976. Only by exercise of the stock option did the taxpayer give up the right to participate in future appreciation or depreciation as well as remove the potential for cancellation of the option if he was discharged for cause. These contingencies and limitations precluded the income from being constructively received prior to July 1, 1976.

The court said that as a nonqualified stock option can vary in value during its term, it is analagous to capital assets where appreciation in value becomes subject to taxation at the time the asset is liquidated. The court found that there was no taxable event which could reasonably specify what was earned prior to the exercise of the option in December 15, 1976.

**Other Retirement Income Exclusion Denied To Taxpayer With Partnership Income From Rental Property—Sam and Jennie Mendelson v. Director, Division of Taxation**, N.J. Tax (March 15, 1982). The Tax Court of New Jersey affirmed an assessment of gross income tax against plaintiffs and granted defendant's motion for summary judgment. The court held that the plaintiffs were not entitled to the other retirement income exclusion of \$10,000 derived from a distributive share of partnership income, the source of which was rent from apartment properties. If the rental income was received directly rather than from a partnership it would have been entitled to the other retirement income exclusion.

*N.J.S.A. 54A:6-15(a)* denied the other retirement income exclusion to a taxpayer who has received income in excess of \$3,000 from salaries, wages, etc.; from net profits from a business; and from a distributive share of partnership income of any kind.

**Alimony Payments Deducted From The Numerator In Calculating The Tax Credit To Resident Taxpayer For Income Tax Paid To Another State—Russell & Carolyn Nielsen v. Taxation Division Director**, 4 NJ Tax 438 (June 30, 1982).

The Tax Court held that the purposes of the resident credit for income taxes paid to another state at *N.J.S.A. 54A:4-1* is to avoid double taxation. The rules at *N.J.S.A. 18:35-1.12 et seq.* carry out the statutory purpose by providing for inclusion in the numerator only the income actually taxed by the other state or jurisdiction which is also subject to tax in this State. The regulations provide that income subject to tax by another state is the income before personal

exemptions and standard and/or other itemized deductions. Alimony is deducted on the New York tax return from gross income to arrive at adjusted gross income. Personal exemptions and itemized deductions are deducted from adjusted gross income to arrive at taxable income. The regulation's treatment of the numerator therefore applies to amounts deducted from adjusted gross income, not gross income. Therefore the deduction of alimony payments from the numerator is not inconsistent with the language of the regulation.

The regulation defines the denominator as the entire New Jersey income before personal exemptions and deductions. Since alimony is a deduction, it must be included in the denominator.

**Appeal From Final Determination Must Be Made Within Statutory Period—George F. Poppe, III and Louise M. Poppe v. Director, Division of Taxation**, N.J. Tax (December 18, 1981). The Court held that an appeal from a deficiency assessment must be made within the statutory period even though the final determination letter of the Director of the Division of Taxation advised the plaintiffs that *N.J.S.A. 54A:9-10* provided a further avenue of appeal, but it did not specifically state the time limits for filing an appeal.

*N.J.S.A. 54A:9-10* which deals with appeals to the former Division of Tax Appeals provides:

Any aggrieved taxpayer may, within 4 months after any decision, order, finding, assessment or action of the Director of Taxation made pursuant to the provisions of this act, appeal therefrom to the Division of Tax Appeals by filing a petition of appeal with said Division of Tax Appeals in the manner and form prescribed by the said Division of Tax Appeals.

Plaintiffs did not file their appeal until 133 days from the date of the Director's final determination letter.

*N.J.S.A. 2A:3A-4.1* and *R8:4-1(b)* provide for an appeal to the Tax Court within 90 days from actions of the Director of the Division of Taxation. The court held that the Director's final determination letter did apprise the plaintiffs of the finality of the Director's determination and of the recourse available to the plaintiffs. While it did not specifically mention the time periods for filing an appeal, it did indicate distinctly that should plaintiffs not be in accord with the determination of the Director, *N.J.S.A. 54A:9-10* provided a further avenue of appeal. As laypersons unfamiliar with the citation to the statute, they were not precluded from seeking competent legal assistance. The doubt in plaintiffs' minds as to the meaning of the letter relative to their legal rights will not suspend the running of a statute of limitations.

The court held that it could not relax the time limit for filing an appeal under the circumstances of the case at bar. The court held that adherence to statutes setting forth filing deadlines is a jurisdictional prerequisite to having this matter heard.

The court therefore granted the defendant's motion to dismiss the complaint for the 1977 tax year. The court will hear only that part of plaintiffs' complaint dealing with plaintiffs' 1978 gross income tax return.

**Deferred Compensation Payments Received After The Effective Date of The Act But Earned During Years of Employment Prior To The Act's Effective Date Held To Be Subject To Tax—Barbara and Stanley Smoyer v. Taxation, Division Director**, 4 NJ Tax 43 (January 8, 1982). The Tax Court of New Jersey denied plaintiff's motion for summary judgment and held that



plaintiffs were subject to tax on deferred compensation payments received after the effective date of the New Jersey Gross Income Tax Act, but earned by taxpayer during his years of employment prior to the effective date of the Act.

The effective date of the gross income tax as provided in N.J.S.A. 54A:9-27(a) is as follows:

This act shall take effect immediately and shall be applicable with respect to items of income, deduction loss or gain occurring in taxable years ending on or after July 1, 1976, but only to the extent such items have been earned, or incurred on or after July 1, 1976.

N.J.S.A. 54A:8-3(c) provides that "A taxpayer's accounting method under this act shall be the same as his accounting method for federal income tax purposes."

The court held that in the case of a cash basis taxpayer the word "earned" as used in N.J.S.A. 54A:9-27(a) means received or constructively received. A cash basis taxpayer is required to report income in the year it is actually or constructively received.

The deferred compensation payment in question was not actually received until after the July 1, 1976 effective date of the act.

Since the plaintiffs, a cash basis taxpayer did not actually or constructively receive the deferred compensation payments until after the effective date of the act they were held to be subject to the 1977 tax deficiency assessment imposed by the Director of the Division of Taxation.

The court also held there was no retroactive application of the act because the plaintiffs are being taxed on income received after the effective date of the act.

**Margin Account Interest Expense Cannot Be Deducted From Dividend And Interest Income Derived From The Buying And Selling Securities For One Own Account—Harold V. and Patricia K. Walsh v. Director, Division of Taxation**, 183 NJ Super 370 4 NJ Tax 107 (February 2, 1982). The Tax Court of New Jersey dismissed plaintiffs' complaint.

The court held that: (1) the buying and selling of securities for one's own account and the collecting of dividends and interest from such securities do not constitute engaging in a trade or business under the New Jersey Gross Income Tax Act; and (2) expenses and costs, specifically interest charged in a margin account used in connection with the purchase of securities, cannot be deducted from interest and dividend income under N.J.S.A. 54A:5-1(e) and (f) which tax gross interest and gross dividends.

**Untimely Filing—Estate of Wallace S. Eddy, American National Bank & Trust Company of New Jersey, Executor v. Director, Division of Taxation**, 4 NJ Tax 360 (May 6, 1982). The Tax Court of New Jersey affirmed the Director's denial of plaintiff's 1980 homestead tax rebate claim because of the untimely filing of the application by the decedent taxpayer's executor.

The court held that the statutory extension of the statute of limitations on decedent's causes of action under N.J.S.A. 24:14-23.1 to six months after decedent's death, has no application to the deadline for filing claims for homestead rebates. The court said that a homestead rebate applicant cannot be wronged until his application is acted upon by the Director. Only at that time can a cause of action arise in favor of an applicant.

Plaintiff's application for the 1980 homestead tax rebate was received on

March 11, 1980 which was after the March 3, 1980 extended filing deadline. A judgment was, therefore, entered dismissing the complaint.

**Residents of Retirement Community Recovery Lifetime Care Do Not Have Required Proprietary Interest To Qualify For A Homestead Rebate—Dorothy S. MacMillan et al (Meadford Leas) v. Director, Division of Taxation and Gertrude Mills, et al v. Director, Division of Taxation and East Windsor Township and Borough of Hightstown**, 89 NJ 216 (Supreme Court 1982). The New Jersey Supreme Court affirmed the Appellate Division that had held that the residents of a retirement community who made a substantial investment to gain residency in a retirement community and who have entered into a lifetime contract for care, do not have an proprietary interest to qualify for a homestead rebate under the Homestead Tax Rebate Act. A proprietary interest is satisfied only by legal or beneficial ownership; a tenancy for life or for 99 years or more; possession and entitlement thereto under an executory contract or under an agreement with a leading institution which holds title as security, or as a resident shareholdership in a cooperative or mutual housing corporation N.J.S.A. 54A:4-3.80.

**Bertie A. Perrine v. Taxation Division Director**, 4 NJ Tax 335 (April 30, 1982). Homestead rebate filing deadline strictly construed. Rebate may not be granted where application filed beyond statutory deadline. Late filing not excused by elderly taxpayer's physical condition, state of mind or absence from residence.

## INHERITANCE TAX

**Survivors Benefit Annuity Held To Be Subject To Transfer Inheritance Tax—Laverne Butzbach v. Director, Division of Taxation**, 3 NJ Tax 462 (November 6, 1981). The Tax Court of New Jersey held that a survivor's benefit annuity was a transfer of intangible personal property intended to take effect at or after the death of decedent under *N.J.S.A. 54:34-1(c)* and *N.J.A.C. 18:26-5.9* and *18:26-5.19*. Plaintiff received the survivor's benefit annuity upon the death of her husband under the Dupont Pension and Retirement Plan. The survivor benefit at issue is a funded contingent annuity which is payable commencing upon the death of the covered employee. No contribution to the plan was made by the decedent. *N.J.S.A. 54:34-1(c)* subject to inheritance tax intangible personal property transferred by deed, grant, bargainsale or gift made in contemplation of the death of the grantor, vendor or donor, or intended to take effect in possession or enjoyment at or after death.

*N.J.A.C. 18:26-5.9* provides that proceeds of a retirement plan "payable at the date of death of a decedent to a beneficiary named by the decedent is deemed to be a transfer which takes effect at or after death and is as such subject to the tax." *N.J.A.C. 18:26-5.19* subjects to the inheritance tax annuities purchased by or vested in a decedent and made payable by him to another at or after his death. The court held that the annuity payable to plaintiff falls within the purview of both *N.J.A.C. 18:26-5.9* and *18:26-5.19*. In addition, the survivor annuity is subject to New Jersey Inheritance Tax as a transfer intended to take effect at or after the decedent's death within the meaning of *N.J.S.A. 54:34-1(c)*.

The court also held that under *N.J.A.C. 18:26-5.9* the annuity did not have to be a lump sum payment at death to the beneficiary.

The court also held that the inheritance tax is not invalid because the

monthly payments may be subjected to the New Jersey Gross Income Tax under *N.J.S.A. 54A:5-1(j)*. The inheritance tax is measured by the value of the right here, the value of the annuity at the time of transfer. The income tax is imposed upon income received, including certain annuity payments. The taxes are different in character and imposed upon different objects. There is no impermissible taxation.

The court also said that there is no violation of the constitutional equal protection clause. The exemption for state pensions may be provided as an added compensation of state employment and that for federal pensions may be viewed as a substitute for social security.

*NOTE:* L. 1981, C. 152 effective May 22, 1981 codified as *N.J.S.A. 54:34-4(j)* amended *N.J.S.A. 54:34-4* to exempt from inheritance taxation pensions and annuities to a surviving spouse under a federal qualified plan. The amendment was subsequent to the plaintiff's husband's death and therefore is not applicable.

**Guerard, Estate of Paul H., Audrey Howe, Executrix v. Taxation Div. Director**, 4 NJ Tax 386 (Tax Ct of New Jersey—June 9, 1982). Decendant's bequest to the estate of her deceased son was taxable at the rate applicable to transfers to grandchildren where the grandchildren were beneficiaries under the deceased son's will.

**Transfers Within Three Years of Death Held To Be In Contemplation of Death—George Makris, Constantine N. Katsoris and Leo Sussman, as Co-Executors of The Estate of Argiris Fantis v. Director, Division of Taxation**, 4 NJ Tax 139 (January 2, 1982). The Tax Court entered a judgment denying plaintiffs' claim for refund of inheritance tax paid with respect to certain *inter vivos* transfers made by the decedent within three years of his death. The court held that these transfers were subject to tax as having been made in contemplation of death within the purview of *N.J.S.A. 54:32-1(c)*. Argiris Fantis, the decedent, a single person died testate at the age of 81 years on July 5, 1972. The gifts were made to nieces and nephews in 1970 while the decedent was in failing health.

Whether a donative transfer is a testamentary substitute depends upon the donor's subjective state of mind at the time of transfer; and that state of mind is a question of fact as to which the taxpayer has the burden of persuasion, to be ascertained by reconstruction by means of objective indicia.

The court found from the credible evidence in the record that the disputed transfers were intended by the decedent as substitutes for a testamentary disposition and that the transfers were actuated by an impelling motive. The gifts were part of a comprehensive testamentary scheme and the decedent was only concerned with when the gifts were made, not whether they would be made, a circumstance compelling the conclusion that the gifts were made in contemplation of death.

Judgment was, therefore, entered denying plaintiff's claim for refund.

**Renunciation By A Beneficiary Must Be Made Within A Reasonable Time—Elizabeth J. Wells, Executrix of the Estate of Marion G Wells, Deceased v. Taxation, Division Director**, 3 NJ Tax 420 (October 28, 1981). The Tax Court of New Jersey held that a renunciation by the two daughters-in-law of testatrix seven months after the testatrix's death was not made within a reasonable time after her death. The testatrix's will divided her residuary estate into two equal shares, one share was payable to the first son and his wife per stirpes and the



second equal share was to be paid to the second son and his wife per stirpes. The Inheritance Tax rules provide at *N.J.A.C. 18:26-2.12* that renunciation by a transferee under a will must be filed within a reasonable time in the office of the clerk of the court where the will is probated and a copy thereof must be filed with the Transfer Inheritance Tax Bureau. The court held that the will is within the design of the Transfer Inheritance Tax Act and is a valid exercise of authority delegated to the Director. The court held that written renunciations filed seven months after the death of testatrix was not within a reasonable time after her death and the court therefor affirmed the assessment of transfer inheritance tax by the Transfer Inheritance Tax Bureau.

#### **MOTOR FUELS USE TAX— RECORDS SUBMITTED FOR AUDIT**

**Duncan Truck Stop, Inc. v. Director, Division of Taxation**, 4 NJ Tax 367 (May 4, 1982). Where taxpayer submits reconstructed rather than original records to the Director for motor fuels use tax audit, such records constitute admissions on which Director may rely as basis for audit, despite taxpayer's subsequent attempt to disclaim the accuracy of these records. If Director determines unreported sales by sampling method, sample must be representative.

**Sheriff's Deed Conveying Real Property Is Subject To The Realty Transfer Fee Upon Recordation—John L. Soldoveri v. Director, Division of Taxation**, 3 NJ Tax 392 (October 14, 1981). The Tax Court of New Jersey granted defendant's motion for summary judgment and held that a sheriff's deed conveying real property to plaintiff, the successful bidder at the sheriff's sale, was subject to the realty transfer fee upon recordation with the county registrar. The court said the defendant's application of the Realty Transfer Fee Tax Act to sheriff's deeds by defendant has been followed consistently in rulings and regulations and has survived two amendments to the Act's provisions dealing with exempt transactions (*N.J.S.A. 54:15-10*). The court also said that the statement to the original bill showed an intention to impose a transfer fee on sheriff's deeds. The court, therefore, concluded that sheriff's deeds are not exempt from the Realty Transfer Fee Tax Act.

The court said that the contention of plaintiff that *N.J.S.A. 46:15-7* imposes the transfer fee upon grantors, does not absolve the plaintiff from liability. The interpretation consistently and uniformly made since the Realty Transfer Fee Tax Act's inception is that no deed may be recorded until the fee is paid, and that the provision imposing liability upon the grantor merely fixes liability as between the grantor and grantee. The court also said that if the county recording officer was required to record a deed whether or not the grantor paid the tax, the legislative requirement that the fee be paid in order to record a deed would be defeated. The court, therefore, held that the payment of the realty transfer fee is a prerequisite to recording, and if the grantor fails to pay it, the grantee must pay the fee and seek reimbursement from the grantor. *N.J.S.A. 46:5-7* merely fixes liability for the fee between grantor and grantee.

Defendant's motion for summary judgment was, therefore, granted and judgment was entered dismissing plaintiff's complaint.

## SALES TAX

**Repair Services on Aircraft Engines in New Jersey Shipped by Plaintiff to Out-of-State Customers Subject to Sales Tax Assessment for the Period August 12, 1971 to June 30, 1973—Airwork Service Division, a division of Pacific Airmotive Corporation v. Director, Division of Taxation**, (App. Div. 1982) (unreported). The Appellate Division affirmed the order and judgment of the Tax Court, March 21, 1981, 2 NJ Tax 329, for the reasons expressed therein and in view of the determination of plaintiff—appellant to forego the opportunity to submit proofs on the issue of “duplicative taxation,” referred to therein. The tax court had held that repair services performed on aircraft engines in this State which plaintiffs shipped to its customers out-of-state was subject to sales tax assessments for the period of August 12, 1971 to June 30, 1973. The Appellate court refused to allow appellants to raise a new issue for the first time, that a substantial part of its receipts were from the sale of nontaxable parts.

NOTE: Amendments to the Sales and Use Tax Act was made by C. 54, P.L. 1977 (approved April 5, 1977) which provides that services under *N.J.S.A. 54:32B-3(b)(1)* and (2) are not subject to tax where the tangible personal property upon which the services were performed is delivered to the purchaser outside this State for use outside this State.

**Aircraft—Interstate Commerce—Related Corporations—Atlantic City Airlines, Inc. v. Taxation Div. Director**, 49 NJ Tax 97 (February 1, 1982). Exemption from sales and use tax for railroads, buses, trucks and ships does not apply by implication to commercial aircraft. Failure to exempt commercial aircraft is not denial of equal protection. Tax on commercial aircraft held not an unconstitutional burden on interstate commerce. Transactions between two related corporations are not exempt from sales tax.

NOTE: *N.J.S.A. 54:32B-8.35 L 1980 c. 98* (Approved September 2, 1980) effective January 1, 1979 exempts the sale and repair of certain aircraft replacement parts, machinery and equipment from sales and use tax.

**Sales Tax Repair Services To Buses Are Subject to Tax—Body-Rite Repair Company Inc. v. Director, Division of Taxation and Peter Picardi t/a M & P Sales Co. v. Director, Division of Taxation**, 89 NJ Tax 540 (1982). The Supreme Court reversed the Appellate Division and affirmed the Director’s assessment of sales tax against respondents for repair services on motor buses which provide transportation of persons. Respondents are in the business of providing repair and replacement parts for buses used in public transportation and repair services in connection therewith.

*N.J.S.A. 54:32B-8(cc)* (Now *N.J.S.A. 54:32B-8.28*) exempts from taxation “sales of buses for public transportation, including repair and replacement parts therefor . . .”. The court held that the Legislature did not intend to exempt bus repair services from sales tax. Its conclusion was based on the structure of the Sales Tax Act, its legislative history and the long-standing administrative interpretation of subsection 8 (cc).

The fact that the respondents accepted exempt use certificates does not shield it from sales tax liability. It had been notified that the bus repair services were not exempt at the time it accepted the certificates.

A dissenting opinion was filed based upon the reasons expressed in the opinion of the Appellate Division reported at 178 NJ Super 263 (App. Div. 1981).

**Installation of Above Ground Swimming Pools Held To Be An Installation of Tangible Personal Property Subject To Tax—H.J. Bradley, Inc. v. Taxation Division Director**, 4 NJ Tax 213 (March 1, 1982). The Tax Court of New Jersey granted the defendants motion for summary judgment and held that the installation of above ground swimming pools was an installation of tangible personal property and subject to sales tax. The court held the installation of the above ground swimming pools did not constitute a capital improvement to real property which is exempt from tax under *N.J.S.A. 54:32B-3(b)(2)(v)*. The court said that where the characterization of property for purposes of the Business Personal Property Tax Act is not at issue, the standard to be applied is the three-prong fixture test with intent to permanently affix the dominant factor.

The three-prong test whereby chattels become fixtures are the following. When they are: 1. Actually annexed to the real estate or something appurtenant thereto; 2. Applied to the purpose or use of the part of the realty to which they are annexed; and 3. Annexed with intention to make a permanent accession to the freehold.

**Repairs to Cargo Containers Performed Prior To Statutory Change Held Subject To Tax—Containers Assistance & Services, Inc. v. Director, Division of Taxation and Prudential Grace Lines, Inc. v. Director, Division of Taxation**, NJ Tax (May 26, 1982). The Tax Court of New Jersey affirmed an assessment of tax against the plaintiff and held that repairs to cargo containers performed in this state prior to the statutory change were subject to sales tax. The court concluded that cargo containers are not constituent elements or parts of a ship within the intent of the exemption provided in *N.J.S.A. 54A:32B-8.12*. It was not until the adoption on January 14, 1980 of P.L. 1979 c 291 that the exemption language was amended to refer expressly to cargo containers as components of commercial ships. The court held that the amendment had no retroactive effect and the exemption provided therein for repairs to cargo containers applied prospectively only. The court also found that there was no violation of the foreign commerce clause of the U.S. Constitution. The activity being taxed had sufficient nexus with New Jersey and imposition of the state tax in this case met the fourfold requirements set forth in *Complete Auto Transit Inc. v. Brady* 430 US 274, 97 S Ct 1076, 51 L.Ed.2d 326 (1977). There was also no violation of the Import-Export Clause of the U.S. Constitution since the tax is imposed on repair services to cargo containers performed in New Jersey.

The imposition of the tax did not violate any international treaties. The tax was levied on the basis of repairs to the cargo containers and the repairs were performed in New Jersey. Such activities are not protected from state taxation by international treaties which regulate the import and export process.

The court also found that there was no violation of the statutory three-year limitation in which a tax may be assessed pursuant to *N.J.S.A. 54:32B-27(b)*. Plaintiffs had not filed any tax return and therefore assessment of tax could be made at any time.

**Repairs To Cargo Containers performed Prior to Statutory Change Held Subject To Tax—Seatrains Lines, Inc. v. Director, Division of Taxation**, NJ Tax (June 25, 1982). The Tax Court having recently received an order entered by the U.S. Bankruptcy Court on May 21, 1981 authorizing the plaintiff's attorney in the present matter to proceed with this litigation. The facts and



issues in the present matter are essentially the same as in the *Containers Assistance & Services v. Director* and *Prudential Grace Lines Inc. v. Director, Division of Taxation* NJ Tax (Tax Court of New Jersey—May 26, 1982). Judgment was entered for the defendant for the reasons set forth in that opinion which held that repairs to cargo containers performed prior to the statutory change were subject to tax.

**Charges for Printing for Give Away Shopper's Guide Held To Be Exempt From Sales and Use Tax as A Sale For Resale—Del Val Pennysaver, Inc. v. Director, Division of Taxation**, 3 NJ Tax 164 (August 5, 1981). The Tax Court of New Jersey held that the printing charges for a booklet published weekly and distributed free to the public, were sales for resale purposes and therefore, were exempt from sales and use tax under *N.J.S.A. 54:32B-2(e)*. The printed booklet consisted mainly of advertising and a one page feature of news of local events and services. The court held that a sale for resale can be established under New Jersey law when the consideration for the resale comes from a third party other than the consumer. The court found that the advertisers here were not only paying for the display of their ads but were paying as well for the distribution of the booklets. Therefore, the printing charges were exempt from tax as sales for resale purposes.

The court held that *N.J.S.A. 54:32B-8(e)* which exempts sales of newspapers, magazines and periodicals from the sales and use tax did not apply. The exempt transaction contemplated by *N.J.S.A. 54:32B-8(e)* is that between publisher and reader and not that between printer and publisher.

The court also held that *N.J.S.A. 54:32B-8(ee)* which exempts from the sales and use tax the sale of advertising to be published in a newspaper does not apply. The amounts paid by plaintiff for printing charges constitute the basis of the assessment. Plaintiff did not purchase advertising from the printing company. The printer is indifferent as to what his customer does with the printed material. He has no concern for the ultimate distribution to the public. The printer's task is complete when the printed matter is delivered to the customer. It is the customer who is involved in advertising to the extent that advertising involves dissemination.

**NOTE:** Pursuant to Chapter 105 P.L. 1980 (approved September 11, 1980) *N.J.S.A. 54:32B-8(e)* is now designated as *N.J.S.A. 54:32B-8.5* and *N.J.S.A. 54:32B-8(ee)* is now designated as *N.J.S.A. 54:32B-8.30*.

**Jet Aircraft Acquired By Nonresident Corporation And Subsequently Based In New Jersey Is Not Subject To Use Tax—Diamondhead Corporation v. Director, Division of Taxation**, 4 NJ Tax 255 (March 8, 1982). The Tax Court of New Jersey entered a judgment for plaintiff and set aside a use tax assessment by Director of the Division of Taxation. The court held that a nonresident corporation which acquired title to a corporate jet aircraft in 1970 while a nonresident corporation and upon which no sales tax was paid does not become subject to a New Jersey use tax when the aircraft is subsequently in 1970 based in New Jersey.

Plaintiff Corporation was a Delaware Corporation and had its corporate headquarters in Mississippi at the time it acquired title to the jet aircraft in 1970. The corporation subsequently moved a major portion of its offices to New Jersey.

**Reusable Milk Containers Used To Carry Milk Cartons and Bottles Held Exempt From Tax Under N.J.S.A. 54:32B-8.15—Fairlawn Dairies Inc. v. Director, Division of Taxation and All Starr Dairies Inc. v. Director, Division of Taxation**, NJ Tax (May 11, 1982). The Tax Court of New Jersey vacated the assessment against plaintiff and entered judgment entitling them to a refund for any moneys paid with respect to the tax assessments on reusable milk containers. The court held that “reusable milk containers” used to carry milk cartons and milk bottles were exempt from sales and use tax under *N.J.S.A. 54:32B-8.15*. The court’s decision was based upon legislative intent, legislative history, the generic meaning of the terms “case” and “container”, and the testimony as to the meaning of “reusable milk container” within the industry itself. The court held that “reusable milk containers” in *N.J.S.A. 54:32B-8.15* included an exemption from tax for plaintiff’s milk cases.

**Printing Services and Materials for Give Away Shoppers Guide Held to Be A Sale For Resale Purposes and Exempt From Sales and Use Tax—Fairlawn Shopper, Inc., Shopper Distributors, Inc. v. Director, Division of Taxation**, NJ Tax (August 5, 1981). The Tax Court of New Jersey held that charges for printing services and materials for a shoppers guide which was distributed to the public free were sales for resale and therefore, were exempt from sales and use tax under *N.J.S.A. 54:32B-2(e)*. The shoppers guide contained some news of local interest but revenue was derived almost entirely from advertising. The court concluded that the contract between the advertisers and the publisher, in the case of a free distribution of publications such as these, reflects a payment not only for the purchase of advertising space but also for the distribution of the publication as well. The court held that a sale for resale is established under New Jersey law when the consideration for the resale comes from a third party other than the consumer. The underlying basis for the “sale for resale” exemption is that the sales tax will be assessed against the receipts from the resale. If that same protection exists when the consideration for the resale comes from someone other than the consumer, the exemption should be available. The protection does exist in this situation if we assume that part of the advertising fee the newspapers charge their advertisers represents a fee for the distribution of the newspapers to the public. The court, therefore, held that the purchase by the plaintiffs of printing services and materials should properly be characterized as sales for the purpose of resale and exempt from sales and use tax. *N.J.S.A. 54:32B-2(e)*.

The court found that *N.J.S.A. 54:32B-8(e)* which exempts from sales and use tax, sales of newspapers, magazines and periodicals, does not apply to a transfer of the publication from printer to publisher. The court said that the exemption is aimed at the transfer of the publication between the publisher and reader.

**NOTE:** Pursuant to Chapter 105, P.L. 1980 (approved September 11, 1980) *N.J.S.A. 54:32B-8(e)* is now designated at *N.J.S.A. 54:32B-8.15*.

**Computer Equipment Devoted Primarily To Data Processing Not Exempt As Production Machinery—Fisher-Stevens, Inc. v. Director, Division of Taxation**, 3 NJ Tax 559 (November 24, 1981). The Tax Court of New Jersey upheld a sales tax assessment against the plaintiff on payments made for the lease or purchase of the components of its computer system. Plaintiff used its computer system to produce mailing lists, mailing labels and printed reports. Plaintiff’s computer time was also devoted to data processing rather than

printing. The court held that plaintiff was not exempt on its lease or purchase payments from sales tax pursuant to *N.J.S.A. 54:32B-8.13a* (previously designated *N.J.S.A. 54:32B-8(m)(1)*) which exempts from tax the sale of machinery, apparatus or equipment used or consumed directly and primarily in the production of tangible personal property by manufacturing, processing, assembling or refining. In order to be exempt from the sales tax under the above provision, plaintiff's computer system had to be used primarily in the production of its hard copy products such as mailing lists, mailing labels and printed reports (See *N.J.A.C. 18:24-4.4(d)*). For the computer system to be used primarily to produce tangible personal property, it had to be used more than 50% of the time for that purpose. The court held that only the actual printing function of plaintiff's computer system would come within the intent of the sales tax exemption dealing with the sale of equipment for use in the production of tangible personal property. It was found that the actual printing done by plaintiff's computer took only 10% of the computer's total functional time. The majority of plaintiff's computer time was devoted to data processing rather than printing. The court therefore entered judgment dismissing plaintiff's complaint.

**Wax Polymers and Refractory Slurries and Sands Used in Making The Refractory Mold is Not Entitled To The Tax Exemption As A Chemical Used To Induce Or Cause A Refining Or Chemical Process Where The Materials Are An Integral Part Of The Processing Operation—Investment Casting Corp. v. Director, Division of Taxation, NJ Tax (February 2, 1982).** The Tax Court entered a judgement dismissing plaintiff's complaint and affirmed a tax assessment against plaintiff for purchases of wax polymers and refractory slurries and sands used to form a mold. The court held that the wax polymers and refractory slurries and sands are not used to induce or cause a refining or chemical process within the intent of the exemption provided in *N.J.S.A. 54:32B-8.20*. Plaintiff manufactures precision metal parts for machine tools, jet engines, steam turbines, and other complex types of equipment. The court held that the chemical reactions involved in the bonding together of the refractory materials and the bonding of wax onto the inner lining of the shell arise from the process of making the refractory mold rather than from the process of making the finished product to be sold to the plaintiff's customer. The chemical reactions described by plaintiff occur before the molten metal is poured into the mold and thus occur prior to the actual casting process. Therefore, the plaintiff's purchases of polymer waxes and refractory slurries and sand are not exempt from the imposition of sales or use tax under *N.J.S.A. 54:32B-8.20*.

The court also held that the plaintiff's purchases are clearly within the definition of a retail sale. The purchases are not for resale purposes within the meaning of *N.J.S.A. 54:32B-2(e)(1)* as a component part of plaintiff's finished product.

**Contractor Liable For Sales Tax On Materials and Supplies Purchased Under A Turnkey Contract—Jutland Construction Corporation v. Director, Division of Taxation, NJ Tax (March 3, 1982).** The Tax Court of New Jersey entered judgment for defendant and held that plaintiff was not entitled to a sales tax refund with respect to taxes paid for materials and supplies during the construction of a senior citizens housing project in the Town of Newton in Sussex County. Legal title to the property has been transferred to the



contractor during the construction period and upon completion of the project title was conveyed back to the Housing Authority. The court held that the exemption provided in *N.J.S.A. 54:32B-8.22* did not apply where legal title to that property was held by the contractor when the purchase of the materials and supplies were made.

**Appeal Must Be Filed Within Statutory Period—Anthony Mari, Sr. t/a Godfather Inc. v. Director, Division of Taxation**, NJ Tax (August 25, 1981). The Tax Court of New Jersey upheld a sales tax deficiency assessment against the plaintiff for failure to file the complaint with the Tax Court within 90 days from the date of the Director's final determination. However, the complaint was filed within 90 days of the filing of a Certificate of Debt and the docketing of a judgment against plaintiff. The court held that the taxpayer is barred from contending that no sales tax is due. However, the complaint is within time to contest clerical errors in the entry of the judgment, to contend that the tax assessment has been satisfied, or to contend that the judgment has been entered against the wrong party, or to raise issues with respect to the regularity of the filing. A hearing date was set for the presenting of evidence to support the taxpayer's claim with respect to the filing of a Certificate of Debt.

**Chemicals Used In Laboratory Analysis Not Eligible For "Catalyst Exemption" Metpath Inc. v. Taxation, Div. Director**, 4 NJ Tax 277 (April 8, 1982). The Tax Court of New Jersey granted defendant's motion for summary judgment and upheld a deficiency assessment of sales tax against the plaintiff. The court held that the purchase of chemicals used in laboratory analysis is not exempt under *N.J.S.A. 54:32B-8.20* which exempts chemicals that cause or induce a chemical or refining process. In order to obtain the "catalyst exemption" under *N.J.S.A. 54:32B-8.20* the following four statutory requirements must be met:

1. There must be a sale of materials such as chemicals and catalysts.
  2. The materials must be used to induce or cause a refining or chemical process.
  3. The materials must be an integral or essential part of the processing operation.
  4. The materials must not become a component part of the finished product.
- The court held that the four statutory requirements were not met and that for the exemption to apply all four statutory requirements must be met. It concluded that the "catalyst exemption" requires a finished product which must be tangible personal property, that the laboratory report is an information service, not tangible personal property, and that, therefore, materials used in the performance of a laboratory analysis are not exempt under *N.J.S.A. 54:32B-8.20* because they are not part of a processing operation which produces a tangible finished product. The result of laboratory analysis is an intangible service of providing medical information not the production of tangible personal property required to qualify for the exemption.

**Installation Charges for Utility Equipment Which Are Additions Or Capital Improvements To Personal Property Are Subject To Tax—Middlesex Water Company, et al v. Director, Division of Taxation**, 181 N.J. Super 309 437 A2d 368, 3 N.J. Tax 233 (August 25, 1981). The Tax Court of New Jersey denied taxpayer's motion for summary judgement. Thirteen utility company cases were consolidated for the purpose of this motion. Taxpayers are public utilities engaged in the business of selling electricity, gas, water or telephone services

in New Jersey. An additional sales tax assessment has been imposed by the Director of the Division of Taxation on charges by outside contractors for installation of public utility production, generation, transmission and distribution machinery, apparatus or equipment referred herein as "utility equipment".

The Tax Court concluded that it is the legislative scheme of the Sales and Use Tax Act to tax the purchase of personal property under *N.J.S.A.* 54:32B-3(a) and to tax services for installing such property under section 3(b)(2) or section 3(b)(4) unless the installation constitutes an addition or capital improvement to real property. Section 3(b)(2) imposes the tax on the installing of tangible personal property, or maintaining, servicing, repairing of tangible personal property. Section 3(b)(4) imposes the tax upon the maintaining, servicing or repairing of real property. Among the exemptions in section 3(b)(2) which deals with services to personal property is found at *N.J.S.A.* 54:32B-3(b)(2)(v) which exempts from tax property which when installed will constitute an addition or capital improvement to real property, property or land. Section 3(b)(2)(v) must be read in conjunction with section 3(b)(4).

The court therefore held:

1. The words "real property, property and land" as used in *N.J.S.A.* 54:32B-3(b)(2)(v) mean real property. The sales and use tax statutory scheme of §§ 3(b)(2) and 3(b)(4) is to exempt installation charges for additions or capital improvements to real property but to tax installation charges for additions or capital improvements to personal property.

2. The word "sales" in the context of § 8(m) does not include installation services, and, thus, charges for installation services are not included in the exemption granted under this section.

3. The definition of real property as found in the Business Personal Property Tax Act and in *City of Bayonne v. Port Jersey*, 79 N.J. Tax 367 (1979) is to be used in defining real and personal property for purposes of §§ 3(b)(2) and 3(b)(4).

The Business Personal Property Tax Act definition of real estate found at *N.J.S.A.* 11A-2(b)(2) is "Goods or chattels so affixed to real property as to become part thereof and not to be severable or removable without material injury thereto."

Whether or not an installation is a capital improvement to real property must be determined based upon the nature of the property and the installation.

The Public Utilities Gross Receipts Tax Act's narrow definition of real estate which includes only lands and buildings but not equipment, even though attached to lands and buildings does not apply to the Sales and Use Tax Act. The Public Utilities Gross Receipts Tax Act definition was intended to implement the distinction between (1) lands and buildings which are subject to local property tax and (2) utility property which is included in the computation of the public utilities gross receipts tax.

4. Alternative defensive theories may be used to support an assessment of additional tax provided the additional assessment has been made within the statutory period and due process requirements have been met.

Based on the foregoing determinations, taxpayers' motion for summary judgement was denied.

**Materials Used By Subcontractors on Roads Not Dedicated To Public Use Not Entitled To Exemption Under *N.J.S.A.* 54:32B-8(w) now *N.J.S.A.* 54:32B-8.22—*National Paving Company, Inc. v. Director, Division of Taxa-***

tion. (App. Div. 1982) (unreported). The Appellate Division on May 14, 1982 affirmed the judgment of the Tax Court for the reasons set forth in the Tax Court opinion.

The Tax Court upheld a tax assessment against plaintiff, who manufactures asphalt and sells it to other contractors and uses it itself in its own paving work, for use tax on materials used by plaintiff for subcontracting work, i.e. paving of roads, for developers and general contractors. The ultimate beneficiaries of the subcontracting work were municipalities.

However, the court found that the phrase "real property of organizations" as used in *N.J.S.A. 54:32B-8(w)* meant "real property owned by organizations" and that "ownership" of the property occurred upon their dedication to public use. The court concluded that the property on which plaintiff performed the paving activities had not at the time of paving, been accepted by the municipalities for dedication to public use because the municipalities performed none of the forms of control over the subject property deemed to constitute acceptance. Therefore the roads were not real property owned by the municipalities and plaintiff was not entitled to an exemption from sales and use tax under *N.J.S.A. 54:32B-8(w)*.

**Materials Used By Subcontractors On Roads Not Dedicated To Public Use Not Entitled To Exemption Under N.J.S.A. 54:32B-8(w). National Paving Company, Inc. v. Director, Division of Taxation, 3 N.J. Tax 133 (August 5, 1981).** The Tax Court upheld a tax assessment against plaintiff, who manufactures asphalt and sells it to other contractors and uses it itself in its own paving work, for use tax on materials used by plaintiff for subcontracting work, i.e. paving of roads, for developers and general contractors. The ultimate beneficiaries of the subcontracting work were municipalities. *N.J.S.A. 54:32B-8(w)* exempts from use tax, sales made to contractors of materials, supplies, or services for exclusive use in erecting structures or building on, or otherwise improving, altering or repairing real property of organizations described in *N.J.S.A. 54:32B-9(a)(1)*. The municipalities in which plaintiff performed its paving activities were exempt entities within the contemplation of *N.J.S.A. 54:32B-9(a)(1)*. The Court found that the phrase "real property of organizations" as used in *N.J.S.A. 54:32B-8(w)* meant "real property owned by organizations" and that "ownership" of the property occurred upon their dedication to public use. The court concluded that the property on which plaintiff performed the paving activities had not at the time of paving, been accepted by the municipalities performed none of the forms of control over the subject property deemed to constitute acceptance. Therefore the roads were not real property owned by the municipalities and plaintiff was not entitled to an exemption from sales and use tax under *N.J.S.A. 54:32B-8(w)*.

**NOTE:** *N.J.S.A. 54:32B-8(w)* is now *N.J.S.A. 54:32B-8.22* enacted by Chapter 105, § 34, P.L. 1980 (approved September 11, 1980).

**Repair Services Performed in New Jersey for Out-of-State Customers Prior To Statutory Amendment Held To Be Subject To Tax—Parkway-Kew Corporation v. Director, Division of Taxation.** NJ Tax (August 27, 1981). The Tax Court of New Jersey granted defendant's motion for summary judgment and upheld a sales tax assessment against the plaintiff for the period July 1, 1973 to June 30, 1976 for repair services performed in this State for out-of-state customers. Plaintiff is in the business of applying a hard surfacing metal on wire drawing blocks used mainly in steel mills. The blocks serve to reduce



the gauge of wire when the wire is drawn through them. The repair service performed by plaintiffs in New Jersey for out-of-state customers was prior to the amendment of the New Jersey Sales and Use Tax Act c. 54 P.L. 1977 (approved April 5, 1977) which amended *N.J.S.A. 54:32B-3(b)* by exempting from the sales tax, services provided by New Jersey companies on tangible personal property delivered out-of-state. The court held that the amendment to the act had no retroactive application. There is no indication that the Legislature intended the amendment to be retroactive. Accordingly, plaintiff is not entitled to the exemption presently provided for by the amendment. The court also found there is no violation of the Commerce Clause of the United States Constitution. The United States Supreme Court indicated in *Complete Auto Transit, Inc. v. Brady*, 430 U.S. 274 (1977), that a tax will not place an undue burden on the flow of commerce if it is applied to an activity with a substantial nexus with the taxing State, is fairly apportioned, does not discriminate against interstate commerce, and is fairly related to the services provided by the State. (*Id.* at 279).

The court retained jurisdiction of this case for 30 days as to the issue of waiver of interest and penalties, in order to provide the Director with an opportunity to consider plaintiff's request for a waiver of interest and penalties.

**Advertising Wrappers Used To Cover Catalogs Held To Be Subject to Tax and The Lease of Computer Mailing Lists in the Form of Magnetic Tapes Held to be Exempt From Taxation—Spencer Gifts Inc. v. Director, Division of Taxation**, 3 N.J. Tax 482 182 N.J. Super 179 (November 12, 1981). The Tax Court of New Jersey upheld an assessment against plaintiff for advertising wrappers used to cover its mailing catalogs to prospective customers and held that the advertising wrappers were not exempt under *N.J.S.A. 54:32B-8(o)* (now known as *N.J.S.A. 54:32B-8.15*) as a wrapping supply. The court held that because of the promotional and advertising matter included, it had a meaning or use to the recipient without the product or item it contained, wrapped or labeled. The court also held that the leasing of computer mailing lists in the form of magnetic tapes was the leasing information contained therein and was not the sale or leasing of tangible personal property and therefore was not subject to tax.

#### **Wrapping Supplies**

Plaintiff was in the business of selling merchandise by mail order to customers throughout the United States. The catalogs were covered by wrappers which contained advertising and promotional material. The court held that the item referred to as a wrapper is not a label, wrapping paper, wrapping supplies or a non-returnable container and is not entitled to an exemption from taxation under *N.J.S.A. 54:32B-8(o)*. The item does not wrap or contain the catalog. When affixed to the catalog it is no more than a cover, opening like a cover to any booklet or catalog.

#### **Computer Mailing Lists**

The court held that the leasing of the computer mailing lists in the form of magnetic tapes was not the leasing of tangible personal property, but rather the leasing of the information contained therein. The rental charge bears no relation to the cost of the tape or the amount of time the tape is in plaintiff's possession. The rental charges are based on the quantity and quality of the information contained on the tapes not on the physical attributes of the tape.

While the magnetic tapes, by which the information which is the subject of the leasing transaction is transmitted, can be touched and felt and take up space for storage, the tapes are only the method used to transfer the information or the conduit by means of which the information is transmitted from the lessor to the lessee.

The court said that the leasing of computer information is not the leasing or sale of tangible personal property and is not subject to tax as such under the act.

Insofar as the data processing rule at *N.J.A.C. 18:24-25(a)(3)(ii)* is intended to tax mailing list data of computer tapes it is beyond the scope of the act and invalid. There is no statutory basis for this regulation if it taxes "the transfer of tangible personal property as an inconsequential element" of a personal service transaction in view of the provisions of *N.J.S.A. 54:32B-2(e)(3)(A)*.

The court held that the transactions are not advertising services. In the present case the mailing list lessor does not engage in any dissemination of the catalogs. The lessor does not call anything to the attention of the public. The lessor supplies mailing list information for use in a computer.

Therefore the court upheld the deficiency assessment against the plaintiff on the advertising wrappers, but held that the plaintiff was not subject to tax on the leasing of the computer.

**Chemicals and Sanitizing Agents Used to Clean Milk Lines, Fillers and Tanks is not Used in Milk Processing Operation and is not Entitled to Tax Exemption for Chemicals Used to Induce or Cause a Refining or Chemical Process—Tuscan Dairy Farms, Inc. v. Director, Division of Taxation, 4 N.J. Tax 92 (February 1, 1982).** The Tax Court entered a judgment dismissing plaintiff's complaint and affirmed a sales tax assessment against plaintiff for chemicals used to clean and sanitize its milk lines, fillers and tanks. The court held that plaintiff's milk processing operation, and its cleaning and sanitizing operation are distinct. The cleaning and sanitizing procedure is a separate process which both precedes and follows the processing of the milk. The chemicals are not used to induce or cause a refining or chemical process and are not an integral or essential part of the processing operation and therefore are not entitled to the exemption set forth in *N.J.S.A. 54:32B-8.20*. The court also held that plaintiffs did not establish that its milk processing operation constitutes a dairy farm within the meaning of the exemption provided in *N.J.S.A. 54:32B-8.16* for sale of certain property used and consumed on farms.

**Cloth Filter Pads Used In Making Film Held To Be Exempt From Tax Under N.J.S.A. 54:32B-8.20 Because They Perform A Refining Process, Xcel Corporation v. Director, Division of Taxation, 4 NJ Tax 85 (January 27, 1982).** The Tax Court of New Jersey entered a judgment vacating the Director of the Division of Taxation's two separate assessments against plaintiff and held that cloth filter pads used to purify chemicals in plaintiff's manufacturing process of making cellulose acetate film did perform a refining process. The court held that the filters were materials, such as chemicals and catalysts and were exempt from tax under *N.J.S.A. 54:32B-8.20*. Section 8.20 (formerly 8(t)) exempts from sales tax the sale of "materials, such as chemicals or catalysts, used to induce or cause a refining or chemical process. . . ." An appeal has been taken by the Director of the Division of Taxation from the judgment in this case to the Appellate Division.

**Constitutionality Upheld As Not Preempted By Super Fund—Exxon Corporation et al v. Robert Hunt, Administrator of New Jersey Spill Compensation Fund, et ai.** 4 N.J. Tax 294 (April 23, 1982). The Tax Court of New Jersey upheld the constitutionality of the New Jersey Spill Compensation and Control (spill fund) Act (*N.J.S.A.* 58:10-23.11 et seq.) and found that it was not preempted by the federal super fund act, the Comprehensive Environmental Response Compensation and Liability (super fund) Act of 1980 40 U.S.C. § 9601 et seq. The court in its holding said there was no violation of the Supremacy Clause of the United States Constitution, (Art. VI, C1.2). The court held that a state can tax local industries to support a fund dedicated to the purpose of compensating claims and costs not actually paid by the super fund. This complies with the prohibition against double taxation in that states are still prevented from taxing to pay for cleanups actually financed by the Federal Government. This conclusion was reached after the court interpreted the language of the Federal Act by resorting to the extrinsic aid of the legislative intent. The court said that the word 'may' used in the Federal statute in section 114(c) that no person may be required to contribute to any fund . . . which may be compensated under this title, was intended to be used in the mandatory sense, i.e. shall be compensated or should have been compensated.

The court also noted that the federal super fund does not preempt the state from collecting a spill tax to be used to pay hazardous waste cleanup costs and related claims and other costs not covered or actually compensated under the super fund. In its list of these costs the court included petroleum spills which is not compensable under the super fund.

The court, therefore, granted summary judgment to the defendant but held the third and fourth counts would survive the judgment and proceed to trial.

The third count seeks relief from payment of an alleged disproportionate share of the spill fund tax. The fourth count demands judgment that the Commissioner of the Department of Environmental Protection make recommendations to the New Jersey Legislature for amendments to the spill fund pursuant to *N.J.S.A.* 58:10-23.11(z).

**Tax Court Jurisdiction, Alid, Inc. et al v. North Bergen Twp.,** 180 NJ Super 592 (App. Div. 1981). The tax court had no jurisdiction whatever to entertain plaintiff's post-judgment motions, by which they sought to compel the township's governing body to exercise discretionary functions (to include their tax refunds in the budget, etc.) and, accordingly, no jurisdiction to grant such relief; the action is to proceed in the Law Division as if originally commenced therein.

**Discrimination—Freeze Act—Atlantic City v. Moltich et al.,** 3 NJ Tax 147 (August 5, 1981). Taxpayers not entitled to application of a ratio derived from a study of assessments within the same category as taxpayer or within a limited district of the municipality.

Where a county tax board judgment reducing assessment is appealed, county tax board order directing municipality not to place assessment for following year higher than that established by its judgment is incorrect. By complying with county tax board order and failing to appeal said order, municipality cannot now invoke the Freeze Act nor seek other relief to increase following year assessment.

**Farmland—Rollback Tax—Atlantic City Development Corp. v. Hamilton Twp.,** 3 NJ Tax 363 (October 1, 1981). Procedure to be followed in assessing



rollback tax under the Farmland Assessment Act is that set forth under N.J.S.A. 54:4-63.12 (original method) for omitted assessments, and not that set forth in N.J.S.A. 54:4-63.40 (alternate method) for omitted assessments, and not that set forth in N.J.S.A. 54:4-63.40 (alternate method). (37 cents)

**Filing Time—Bass River Tp. v. Peter Driscoll**, 3 NJ Tax 177 (August 5, 1981). Forty-five (45) day time limitation in which to file complaint with Tax Court to review property tax assessment in N.J.S.A. 54:2-39 is a specific statutory time limitation to be strictly enforced and may not be tolled by alleged “excusable delay” caused by administrative and personnel problems encountered by small rural municipality.

**Farmland Assessment—Township of Bass River (Burlington County) v. Hogwallow et al.**, (App. Div., 1982) 182 NJ Super 584. The Appellate Division affirmed the Tax Court Opinion reported at 1 NJ Tax 612 holding *res judicata* not applicable to bind Tax Court to follow the county board’s grant of farmland assessment. While instant case was properly considered *de novo*, a caveat was added that in certain circumstances decision of county tax board will be binding.

The Tax Court in an opinion on November 24, 1980 held that land and watersheds neither contiguous to nor appurtenant to applicants’ farm were not “marginal lands” entitled to be included with the farmland assessment as reasonably necessary for the support and maintenance of the farm within the meaning of *Andover v. Kymer*, 140 N.J. Super. 399 (App. Div. 1976).

**Farmland Assessment, Belmont v. Wayne Twp.**, 3 NJ Tax 382 (October 7, 1981). Taxpayer appealed assessment of taxes on defendant’s motion for summary judgment to dismiss, the Tax Court, held that mere failure to qualify for a farmland assessment does not automatically subject land to rollback assessment. Motion denied.

**Exemption—Cemeteries—Beth Israel Cemetary Association of Woodbridge v. Township of Woodbridge**, 180 N.J. Super. 508 (App. Div. 1981). The Appellate Division affirmed the decision of the Tax Court of New Jersey (1 NJ Tax 149, June 26, 1980) and upheld an assessment against plaintiff of real property taxes for the years 1975 and 1976 on undeveloped, partially wooded land of which it decided to sell prior to October 1, 1974 and thereafter took steps to divest itself of title in that it constituted an abandonment of the land in question for cemetery use. In April 1947, plaintiff entered into a sales contract for the land in question. Approval of such sale was obtained from the New Jersey Cemetery Board in June 1974, and final Woodbridge Township approval as to the contemplated constitution of townhouses on the land was obtained in June 1976. The closing of title pursuant to the sales contract took place on August 1976.

The court held that the tax exemption granted to a cemetery company under N.J.S.A. 8A:5-10 continues so long as it actually holds its land for cemetery purposes or contemplates using its land for cemetery purposes in the reasonably anticipated future. When the plaintiff, prior to October 1, 1974 determined the land was no longer necessary for internment purposes, the land was no longer intended to be used for cemetery purposes and therefore, ceased to be dedicated to this stated use. Consequently, from the date of its determination plaintiff was no longer entitled to a tax exemption. The court

therefore affirmed the tax assessment against the plaintiff for the years 1975 and 1976.

Petition for certification to the New Jersey Supreme Court was denied. 87 N.J. 416 (1981).

**Valuation—Waiver of Freeze Act—Bloomfield v. Parkway Industrial Center and Garden State Building**, 3 NJ Tax 220 (August 21, 1981). In review of assessment of industrial complex, court gave no weight to 1978 sale of subject due to favorable financing terms inflating sales price. Although the subject was situated in two different municipalities, value of improvements allocated was based on percentage of gross rentals, and land value allocated was based on a percentage of total land area in each municipality. Litigating merits of assessment constituted election of remedy and waiver of Freeze Act remedy.

**Anticipated Use (For Condominiums or Cooperatives)—Valuation Theory—Center Whiteman Corp. & RMI Properties, Inc. v. Fort Lee Bor.**, 4 NJ Tax 153 (January 21, 1982). Although taxing district's proofs established existence of market for conversion of rental apartment building to condominium and/or cooperative form of ownership, it failed to prove value that the subject property had in terms of that market.

**Farmland Assessment—Burden of Proof—Omitted Assessment—Cherry Hill Industrial Properties v. Voorhees Tp.**, 3 NJ Tax 63 (July 14, 1981). Where farmland assessment has been granted, there is presumption that all requirements to qualify for a farmland assessment have been met. The burden of proof to overcome this presumption is on party attacking its correctness. Testimony that farmland assessment application is not in taxpayer's file several years after assessment years in question does not meet this burden.

To be assessed as omitted, a property must be specifically left off the assessment rolls. Alleged erroneous assessment of property under the Farmland Assessment Act may not be corrected by application of the Omitted Assessment Act.

**Withdrawal of Tax Appeal By Township Council in Tax Court Put on Same Terms as Stipulation of Settlement and Requires Direct Involvement of Tax Assessor—Clinton Township Citizen's Committee, Inc. et al and Association of Municipal Assessors of New Jersey v. Mayor and Council of the Township of Clinton and Vincent J. Maguire and Irwin I. Kimmelman, Attorney General of New Jersey**, 185 NJ Super 343 (Law Div. 1982). The Law Division-Hunterdon County of the Superior Court granted plaintiffs' motion for a permanent injunction to prevent defendant township council from withdrawing its complaints in the tax appeal cases now pending in the Tax Court without the consent of defendant's tax assessor. The judgement has the effect of putting any withdrawals on the same terms and conditions as the Tax Court puts stipulations of settlement and requires the direct involvement of the tax assessor. The court held if the defendant is unable to obtain the consent of its assessor to any such withdrawals, it should apply to the Tax Court judge assigned to hear the individual cases for his approval of the withdrawals.

The present case had its origin in a revaluation of all real property in the township for the tax year 1980. On appeal of many taxpayers from their new assessments, the Hunterdon County Board of Taxation granted a considerable number of reductions.

The court exercised its inherent equitable powers. Considering the facts in

this case the court found that the action of the township directing the assessor to settle the cases at reduced assessments indicates a disregard of the merits of the municipalities assessments and of the assessor's professional qualifications.

**Rollback Tax—Tax Search Certificate—Commonwealth Water Co. vs. Bernards Tp.**, 3 NJ Tax 428 (October 28, 1981). Purchaser of property receiving two tax search certificates pursuant to N.J.S.A. 54:5-12 and N.J.S.A. 54:5-13, one of which discloses rollback tax liability on the property and the other which does not, may not utilize N.J.S.A. 54:5-17 to rely on the silent certificate to avoid rollback tax liability.

**Exemption—Public Purposes—Cranford Tp. v. Hope Tp.**, 4 NJ Tax 251 (March 8, 1982). "Public purpose" exemption in N.J.S.A. 54:4-3.3 applies to all property used for public purposes, whether located within or without owning taxing district. Limitation on use of exempt property to residents of owning taxing district does not affect right to exemption.

**Freeze Act—Curtiss Wright Corp. v. Wood-Ridge Boro.**, 4 NJ Tax 68 (January 27, 1982). Freeze Act judgment may be based on consent. Taxpayer has the right to have Freeze Act applied for subsequent year but under circumstances of this case may seek further reduction of assessment.

**Discrimination—Israel Diamant & Max Smullen v. Fort Lee Boro.**, 3 NJ Tax 70 (July 17, 1981). Discrimination relief sought under Chapter 123 of the Law of 1973 must be properly pleaded in complaint as required by Cleff Realty v. Jersey City, 41 N.J. Super. 465 (App. Div. 1956), certif. denied 23 N.J. 58 (1957).

**Valuation—Lester J. Dworman et al v. Borough of Tinton Falls**, (App. Div. 1981) 180 NJ Super 366, 3 NJ Tax 1. The Appellate Division affirmed the judgment of the Tax Court of New Jersey substantially for the reasons reported at 1 NJ Tax 445 (1980), which held the market value of plaintiff's property to be determined by the income approach with fair rental value of premises the most important factor. Petition for certification to the New Jersey Supreme Court denied 88 NJ 495 (Nov. 2, 1981).

**Filing Tax Limit—Evesham Tp. v. Paul F. Nye, Jr.**, 3 NJ Tax 183 (August 10, 1981). Where copies of county tax board judgment are served on parties at different times, the 45-day time limitation for filing complaint to review property tax assessment in N.J.S.A. 54:2-39 begins to run from the date of service of the judgment of the party seeking review.

**Farmlands—Environmental Protection—Taxes—Dept. of Environmental Protection v. Franklin Tp. et al.**, 3 NJ 105 181 NJ Super. 305 437 A 2d 353 (August 4, 1981). The clear language of the New Jersey Constitution and the Farmland Assessment Act directs the imposition of rollbank taxes in all cases in which a change to a use other than agricultural or horticultural has occurred; although the preservation of open space was one of the considerations leading to the act, this cannot justify expanding it to bring the land acquired by the Department of Environmental Protection for reservoir, open space conservation or recreation uses within its reach.

**Service of Complaint—Fair Lawn Boro. v. Blue Hill Assoc'**, 3 NJ Tax 55 (July 2, 1981). Service of complaint upon defendant after the statutory time



period did not deprive Tax Court of jurisdiction when complaint was timely filed with the Tax Court and county tax board. Failure to append a municipal resolution authorizing the appeals pursuant to N.J.A.C. 18:12A-1.6(c) is not a fatal procedure defect.

Taxing district must comply with the Sunshine Law, N.J.S.A. 10:4-6 et seq., in its action regarding the prosecution of tax appeals.

**Discrimination—Chapter 123—525 Realty Holding Co. v. Hasbrouck Heights Bor.**, 3 NJ Tax 206 (August 21, 1981). Ratio of assessment to true value, calculated pursuant to N.J.S.A. 54:2-40.4 and 54:3-22(c) to (f), Ch. 123 of the Laws of 1973, will be applied to give discrimination relief unless a fair preponderance of the evidence establishes that a different ratio be used.

Presence of a hardship provision in rent control ordinance has an inconsequential effect on the determination of economic rent.

**Events After Assessing—Fort Lee Bor. v. Invesco Holding Corp.**, 3 NJ Tax 332 (September 11, 1981). Building improved after statutory assessment date and completed after January 1 of the tax year. Held that subsequent events may not be used as direct evidence of value. Subsequent events may be utilized to corroborate an opinion independently arrived at and based on facts known or reasonably ascertainable as of the critical date. N.J.S.A. 54:4-63.3 mandates finding of true value of entire property and deduction of initial assessment.

**Conflict of Interest—Goldberg, et al vs. City of Atlantic City**, 4 NJ Tax 195 (February 23, 1982). Law firm disqualified from representing taxpayer in action against municipality contesting local property tax where law firm represented municipality at the same time in negligence and workers compensation cases.

**Farmland Assessment—Rollback Tax—Hinck v. Wall Tp.**, 3 NJ Tax 96 (July 24, 1981). Separation, by sale, of 17-acre tract of wooded property front 95-acre active farm constituted change of use triggering farmland rollback tax even though no change in actual use occurred.

**Time to Appeal Amended Judgment—HINella Associates v. HINella Bor.**, 3 NJ 414 (October 28, 1981). Time within which appeal from county tax board judgment must be taken begins to run from the date of amended judgment when judgment is amended in material and substantial respect not solely related to the correction of a clerical or formal error.

When issue before county tax board is correct amount of the assessment, incorrect assessment figures are a material and substantial error.

**Office Building Valuation—J.C.T. Associates v. Boonton Town**, 4 NJ Tax 283 (April 21, 1982). Capitalization rate used in income approach valuation of office building properly taken from market by analysis of comparable sales.

Net rental value properly capitalized without addition of tax factor.

**Settlement Agreements for Assessments in Future Years—Timely Filing—Tp. of Jackson v. Marshyll of B.B., Inc.**, 3 NJ Tax 386 (October 7, 1981). Agreement between taxpayer and township to fix assessment for future year is beyond the scope of municipal authority. Each annual assessment of property for tax purposes is separate and distinct from the assessment for any other year.

Tax Court lacks jurisdiction to grant relief when a complaint is not timely filed. Jurisdiction over the subject matter cannot be conferred by agreement.

**Vacation of Judgment—Jackson Construction Co. et al v. Ocean Tp/182 NJ Super 148**, 3 NJ Tax 296 (August 25, 1981). Taxpayer's motion to vacate dismissal of complaint for lack of prosecution denied where taxpayer could reasonably have anticipated that its appraisal expert would not appear to testify at trial and where motion to vacate was made 10 months after trial.

**Valuation—Knollcroft Gardens, Inc. v. Fair Lawn Boro**, 3 NJ Tax 25 (June 25, 1981). Income approach predominantly relied upon in valuing two-story brick garden-type apartment complex.

Market approach predicated upon a sale of the subject property was rejected because the transaction involved a sale and lease-back.

Use of interest rate based on published statistics is preferable to use of actual interest required by a wrap-around mortgage covering the subject property.

**Property Party Defendant—Mary A. Kurtz v. Burlington County Bd. of Taxation**, 4 NJ Tax 343 (May 5, 1982). Taxing district, rather than the county board of taxation, is proper defendant in the Tax Court proceeding where valuation of the subject property is only issue.

**County Rebate Tax—Constitutionality—Mahwah Tp. et al v. Bergen County et al**, 3 NJ Tax 513 (November 20, 1981). Claim of Mahwah Township under N.J.S.A. 54:4-5 for rebate of county tax based on county facilities located within Mahwah denied on ground that statute is constitutional as special legislation violated Art. IV, Sec. 7, par. 9 of the New Jersey Constitution.

**County Board Jurisdiction—Statutory Deadline For Filing—Mayfair Holding Co. v. North Bergen Tp.**, 4 NJ Tax 39 (January 4, 1982). Jurisdiction bar is absolute where the county board properly declined to entertain plaintiff's petition filed one day after statutory deadline as provided in N.J.S.A. 54:3-21. Board representative's misleading advice to plaintiff regarding filing did not stop county board from denying jurisdiction.

**Valuation—Merchandise Mart Associates v. Pennsauken Tp.**, 3 NJ Tax 275 (August 28, 1981). Land and improvements are to be assessed at their full value and not value of a lessor or lessee's interest.

Value of lessee's interest under a long-term lease which does not include value of fee simple estate does not comply with the requirements of N.J.S.A. 54:4-23 and does not overcome the presumption of correctness of the assessment.

**Industrial Property—New Cumberland Corp. v. Roselle Bor.**, 3 NJ Tax 345 (September 11, 1981). Properties normally marketed as investments are valued on the basis of income producing quality. This value should be tested, where possible, by the market approach. Value of industrial property should include the value of nearby parking lots when necessary for the operation of the industrial building.

**Exemption—Five Acre Limit—N.J. Stake of Church of Jesus Christ of Latter Day Saints v. Morris Tp.**, 3 NJ Tax 572 (November 25, 1981). Where zoning ordinance required land area in excess of five acres for church building, statutory provision limiting land area exempt from real property tax to five acres held not violative of First Amendment.

**Exemption—County Property—County of Ocean v. Tp. of Dover**, 3 NJ Tax

434 (November 2, 1981). N.J.S.A. 54:4-3.3 does not provide for an apportionment when county owned property is not totally used for public purposes.

Tax exempt status will not be granted where one third of the building was leased on the assessing date to a nonexempt entity and there was no indication that the county intended to devote the entire building to public purposes.

**Valuation—Olin Mathieson Chemical Corp. v. Paulsboro Bor.** 3 NJ Tax 255 (August 26, 1981). Oral agreement of sale of real property intended to be reduced to writing but which, as of the date of trial, has not been fully written and executed is not binding agreement and is not admissible as a comparable sale.

Offer to sell may have any probative weight as to the property's value if property was widely marketed for sufficient length of time to indicate non-availability of a willing buyer at offered price.

Valuation of land unusually unique because of barge docking facilities and location between navigable stream and river channel. This uniqueness requires that greater weight be given to testimony of expert having greater knowledge of land values in the area.

**Farmland Assessment—Rollback Taxes—Jackson Township v. Patsy A. Paolin and Patsy A. Paolin v. Jackson Township,** 3 NJ Tax 39 181 NJ Super 293, 437 A 2d 344, (Tax Court of New Jersey, June 29, 1981). At issue was the tax status of two parcels of land Lot 70, consisting of 7.16 acres and Lot 84 consisting of 46.17 acres. The two lots are separated by an 8 acre parcel of land owned by a third party. The court held that the taxpayer was not entitled to the farmland assessment on Lot 70 for the years 1976 and 1977 because no separate application for the farmland assessment was made for that parcel. The court said that pursuant to a regulation of the Director of the Division of Taxation, where separate, noncontiguous parcels of land in a single ownership in the same taxing district are involved, a separate application for farmland assessment must be made with respect to each parcel (*N.J.A.C. 18:15-3.2(e)*). With respect to Lot 84, the court found that there was insufficient farming activity on the property in 1978 for the property to have qualified for the farmland assessment and therefore it should not have received farmland assessment for that year.

The court reversed the Ocean County Board of Taxation in imposing rollback taxes on Lot 84 for the years 1976, 1977 and 1978. The court said that it is difficult to imagine that the intent of any rollback provision was to impose an extra tax burden on a landowner who simply grew old or became disabled and no longer could actively devote his property to agriculture. One of the primary objectives of the Farmland Assessment Act was to help preserve the family farm in this State and it would be inconsistent with this purpose if we were to conclude that rollback taxes become due, perhaps requiring the sale of the farm, merely because the owner ceased to devote the property to agriculture on an active basis. At the very least, rollback taxes are not triggered until the land is applied to a more intensive use that for which it received farmland assessment. *Cf. N.J.S.A. 40:55D-1 et seq.*

The court held that Paolin's failure to devote his property actively to agriculture within the intent of the Farmland Assessment Act in the year 1978 was not an "application of the property to a use other than agriculture" and was not a "change in use" of the property within the intent of *N.J.S.A. 54:4-23.8* so as to trigger imposition of rollback taxes upon the property. Accordingly, the



judgment of the Ocean County Board of Taxation imposing rollback taxes on Lot 84 for 1976, 1977 and 1978 was reversed. Since the property should have not received farmland assessment for 1978 and since the township's right to challenge the county board's grant of farmland assessment for that year was preserved by operation of the rollback tax procedure, judgment will be entered denying farmland assessment to Lot 84 for 1978.

Since the determination of the valuation of Lot 70 for 1976 and 1977 and of Lot 84 for 1976 was deferred pending this decision on farmland assessment, the entry of judgment will be held in abeyance until disposition of the valuation appeals.

**Cemetery—Paramus Boro. v. George Washington Memorial Park Cemetery Ass'n**, 2 NJ Tax 574 (June 25, 1981). Two tracts used for drainage and maintenance are reasonably necessary for the efficient operation of the dedicated burial portion of the cemetery to entitle them to exemption as cemetery lands under N.J.S.A. 8A:5-10. Cemetery's exemption is limited to the year that petition of appeal was filed: exemption was not granted for subsequent years for which appeals were not filed.

**Amendment To Provisions On Rebates Or Remission of County Taxes to Certain Municipalities In Counties of The First Class Accommodating Substantial Areas of State and County-Owned Tax Exempt Lands and Institutions Within Their Borders Was Held To Be Special Legislation Relating To Taxation Or Exemption in Violation of The New Jersey Constitution—Borough of Paramus, Joseph Cipolla, et al v. County of Bergen, Bergen County Board of Taxation, Township of Teaneck et al**, 2 NJ 515 (February 26, 1981). The Tax Court of New Jersey denied defendant's motion for summary judgment and held that an amendment to *N.J.S.A.* 54:4-5, the statute involving the concept of giving some kind of tax relief to municipalities which accommodate substantial areas of state and county-owned tax exempt lands and institutions within their borders, is special legislation relating to taxation or exemption therefrom and is in violation of the New Jersey Constitution, Art. IV, Section VII, Par 9(6). The purpose of the amendatory legislation *L. 1980, c. 118*, (approved September 22, 1980) was clearly to restrict the rebate or remission of county taxes to those communities which had previously been the recipient of such rebate or remission and, as such, to preclude otherwise qualified taxing districts from the same relief.

The Tax Court said that in applying the recognized criteria for determining special laws to *N.J.S.A.* 54:4-5, as supplemented by *L. 1980, c. 118*, the supplemental legislation, without rational basis, effectively excluded the plaintiff, as well as other taxing districts, from the previously authorized relief and restricted that relief to Cedar Grove even though the plaintiff and at least one other taxing district claim the same characteristics and qualifications as Cedar Grove. In so doing, *N.J.S.A.* 54:4-5, as supplemented by *L. 1980, c. 118*, became special legislation relating to taxation or exemption therefrom and is in violation of *N.J. Const.* Art. IV, Section VII, Par. 9(6). As defendants do not dispute that the supplemental legislation was enacted without public notice of intention to apply therefor, it is also in violation of *N.J. Const.* Art. IV, Section VII, par. 8.

The Court did not determine whether *N.J.S.A.* 54:4-5 should be considered to exist after the effective date of the unconstitutional supplemental legislation by application of the doctrine of severability.

**Valuation—Cost Approach—Pennwalt Corp. v. Holmdel Tp.**, 4 NJ Tax 51 (January 13, 1982). Abstraction of a rate from the market is an effective procedure for developing an estimate of accrued depreciation when using the cost approach to value of real property.

**Requirement For Payment of All Taxes Under N.J.S.A. 54:2-39 At the Time Complaint is Filed With Tax Court Upheld—Powder Mill I Associates v. Township of Hamilton (Atlantic County)**, 3 NJ Tax 439 (November 2, 1981). The Tax Court of New Jersey dismissed the plaintiff's complaint and held that the provision in *N.J.S.A. 54:2-39* for the payment of taxes at the time a complaint has been filed with the Tax Court makes no distinction between complaints filed after judgments in the county board of taxation and complaints filed directly with the Tax Court, under *N.J.S.A. 54:3-21* (where the valuation of the subject property exceeded \$750,000) when the county board of taxation has been bypassed at the option of the complaining party. The court held that the plain language of *N.J.S.A. 54:2-39* required that all taxes then due for the year for which review is sought must be paid at the time a complaint has been filed with the Tax Court and the requirement is jurisdictional.

The court held that the requirement for payment of all taxes in accordance with *N.J.S.A. 54:2-39* does not result in an unconstitutional deprivation of property without due process of law because *N.J.S.A. 54:3-27.2* only provides for 5% interest on the refund of taxes due a taxpayer who is successful in an appeal from an assessment on real property. The court concluded that *N.J.S.A. 54:3-27.2* (providing for the payment of 5% interest) is severable from *N.J.S.A. 54:2-39* (requiring the payment of all taxes at the time of filing of the complaint with the Tax Court) and even if the former statute is unconstitutional, it does not bring the latter statute down with it. The court also concluded that the issue of the constitutionality of *N.J.S.A. 54:3-27.2* need not and cannot in any event be determined at this time. The court said that the provision requiring the payment of interest cannot be said to be so intimately connected and mutually dependent as reasonably to sustain the hypothesis that the Legislature would not have adopted one without the other. The provision of the statutes, to enable the government to function during appeals, would be carried out even if there were no provision allowing interest.

The court therefore, entered a judgment dismissing plaintiff's complaint.

**Discrimination—Chapter 123—David R. Rudd v. Cranford Tp.**, 4 NJ Tax 236 (March 5, 1982). Relief confined to application of Chapter 123 ratio to true value of property when taxpayer failed to overcome presumption of constitutional adequacy of Chapter 123 as remedy.

**Discrimination—Rumson Bor. v. Haran**, 3 NJ Tax 590 (December 4, 1981). Original assessment, not assessment as reduced by county tax board, to be used to determine whether assessment is within common level range for purpose of applying ratio under *N.J.S.A. 54:1-35a*, L. 1973, c. 123, §1, as amended by L. 1979, c. 51, §1, commonly known as Chapter 123 ratio.

**Valuation—Market Data Approach—Robert Schmertz v. Dover Tp.**, 4 NJ Tax 145 (January 13, 1982). Presumption of correctness of judgment of county board of taxation not overcome by evidence of value of subject property by market data approach where witness uses adjustments between subject property and comparable sales properties not supported by market data.

**Refund of Tax—Set-off—Seatrail Lines, Inc. v. Edgewater Bor.**, 4 NJ Tax

378 (May 26, 1982). Where taxpayer is entitled to refund of taxes for prior year, taxing district may not offset against refund a claim for unpaid taxes for subsequent years.

**Valuation—Discrimination—Skytop Gardens, Inc. v. Sayreville Bor.**, 3 NJ Tax 187 (August 14, 1981). Action for reduction in assessment on 840-unit garden apartment complex. Taxpayer claimed assessment was in excess of true value and at a higher ratio to true value than the common level of assessments in the taxing district.

Garden apartment complex valued by income analysis. Court made adjustments for salary, repairs and maintenance and management expenses. Due to inadequate factual support, the court rejected capitalization rate based on mortgage equity technique in favor of rate based primarily on a building residual technique.

Discrimination claim rejected for failure of proof.

**Freeze Act Applied To A Judgment Based On A Stipulation Of Settlement—South Plainfield Bor. v. Kentile Floors Inc./183 NJ Super 359**, 4 NJ Tax 1 (May 15, 1981). The Tax Court of New Jersey held that the Freeze Act can be applied to a judgment based on a stipulation of settlement. The court said that those cases in describing “judgment final” as one resulting from a determination on the merits was to avoid application of the statute to judgments that were themselves based on a judgment issued pursuant to the Freeze Act. By this application a judgment cannot be frozen beyond the two-year period described in the statute.

Under Tax court rule R.8:9-5 the Tax Court judge has the responsibility of overseeing settlements and in his discretion may require experts’ and assessors’ affidavits, as well as any other form of proof. A stipulation of settlement does not automatically bind the town for two years following the judgment. If a revaluation or a change in value occurs, the town is free to establish that and avoid the operation of the statute. A judgment based on a stipulation of settlement constitutes a final judgment for purposes of application of the Freeze Act (N.J.S.A. 54:2-43).

**Valuation—Cooperative Apartment—Southbridge Park, Inc. v. Fort Lee Borough**, 4 NJ Tax 30 (December 24, 1981). Sales prices of stock and proprietary leases are the predominant component in determining value of cooperative apartment.

**Correction of Error—Springfield v. Garner**, 3 NJ Tax 92 (July 17, 1981). Where improvements were partially assessed, action to increase assessments on improvements under Correction of Error statute, N.J.S.A. 54:2-41, held not to be mistake in assessment entitled to special relief under statute.

**Exemption—Hospital-Owned Housing—City of Summit v. Overlook Hospital Association**, 4 NJ Tax 183 (February 18, 1982). Housing for resident physicians, surgical students, nurses and X-ray technology students, and land used as buffer area held tax exempt under N.J.S.A. 54:4-3.6 as incidental to and reasonably necessary for accomplishment of hospital purposes.

**Time-Mailing—Ernesto Tolentino and Shirley Tolentino v. Oxford Tp.**, 4 NJ Tax 173 (February 1, 1982). Notice of a county board of taxation judgment may be served on pro se taxpayer by ordinary mail. Mailed notice correctly addressed and stamped, creates rebuttable presumption of receipt.



**Valuation—Condominium Property—Tower West Apartment Ass'n Inc. v. West New York**, 2 NJ Tax 565 (June 25, 1981). Separate assessment of the parking garage, a part of a residential condominium, did not violate the Condominium Act, N.J.S.A. 46:8B-19. Owners of the residential units are entitled to use the garage upon payment of a monthly fee. Separately assessed parking garage did not result in double taxation where plaintiff failed to show that the property was of no economic benefit to it.

**Exemption—Trenton Church of Christ v. Trenton City**, 3 NJ Tax 267 (August 28, 1981). Building occupied and used by minister of religious organization is not a fortiori entitled to tax exempt status under N.J.S.A. 54:4-3.6.

A building used for religious purposes but also used as a residence by non-officiating minister, a residence for foster children, a residence for persons employed in outside activities and as a private residence is not exempt as actually and exclusively used for religious purposes.

Building not occupied by the officiating clergyman is not a parsonage within the meaning of N.J.S.A. 54:4-3.6.

**Discrimination—Vernon Tp. v. City of Newark**, 179 NJ Supreme 332 (App. Div. 1981). The Appellate Division held that since plaintiff did not prove that its property was being assessed on a less favorable basis than that of other property in the township, or that the value of its land did not rise in the same proportion as that of other taxpayers in the district, it failed to establish a case of discrimination; the impact of the zoning change (from "residential" to "conservation") on the value of the land was incorporated in the Tax Court judgment reducing the assessments.

**Farmland Assessment Act—Log Cabins—Warselle Land Corp. v. Tweksbury Tp.**, 3 NJ Tax 565 (November 25, 1981). Plaintiff's log cabin and its dependent land were found not actively devoted to agricultural or horticultural use within the intent of the Farmland Assessment Act. N.J.S.A. 54:4-23.1 et seq. The plaintiff failed to establish the log cabin was similar to the use of a barn, shed, silo, crib or greenhouse. See N.J.A.C. 54:4-23.11. Accordingly, the land under the cabin was deemed not to have been in agricultural or horticultural use and farmland assessment was denied.

**Freeze Act—Settlement—Waterview Village-Community Realty Management v. Ventnor City**, 4 NJ Tax 262 (March 24, 1982). A taxpayer who obtains a reduction in property tax assessment pursuant to the terms of a written stipulation of settlement is "successful in an appeal" within the meaning of N.J.S.A. 54:3-27.2 and is therefore entitled to interest as provided therein where the stipulation does not provide to the contrary.

**Exemption—Farmland—West Cap Associates, Inc. v. West Milford Township**, 4 NJ Tax 364 (May 13, 1982). Tax payment exemption statute, N.J.S.A. 54:3-27.3, is only applicable to farmland assessment when the issue is farmland classification not farmland valuation.

**Valuation—Highest and Best Use—West Orange v. Goldman**, 2 NJ Tax 582 (June 25, 1981). Where there are no reasonable probability that sewage disposal facilities, essential to residential use of property, would become available at any time in the foreseeable future, plaintiff failed to demonstrate

that the highest and best use of nine hole golf course property on the assessing date was for residential development.

**In Case Applicable Prior To Moratorium On Taxation Of Mobile Homes—Held Mobile Home Subject To Taxation As Real Property—Commercial Tp. v. Block 136, Lot 2, 179 NJ Super 307 (Chancery Div. Cumberland County 1981).** Proceeding was instituted on motion for partial summary judgment in an in rem action to foreclose a tax lien against a parcel of land and a mobile home. The Superior Court, Chancery Division, Cumberland County, held that: (1) mobile home was subject to taxation as an improvement to real estate or fixture where it was utilized as a permanent dwelling, and (2) municipal real estate tax lien on fixture in form of a mobile home did not have priority over security interest of bank in home where bank's interest was perfected on or about March 18, 1975, the date on which it recorded its interest on the certification of ownership with Department of Motor Vehicles, whereas lien did not arise until after the mobile home was affixed to the realty on or about April 16, 1975.

**NOTE:**The case was decided before the moratorium on taxation of mobile homes through December 31, 1980 C 366 P.L. 1979 (approved February 4, 1980), and C. 9 P.L. 1981 (approved January 26, 1981) which extended the moratorium through 1981.

**Cemetery Association Held to be Exempt from Newark's Payroll Tax—Fairmont Cemetery Association v. City of Newark, 3 NJ Tax 370 (October 2, 1981).** The Tax Court of New Jersey held that cemetery companies are exempt from Newark's payroll tax by virtue of *N.J.S.A. 8A:5-10* which provides that "Cemetery companies shall be exempt from the payment of any real estate taxes on lands dedicated for cemetery purposes, personal property taxes, business taxes, sales taxes, income taxes, and inheritances taxes . . . "

The array of taxes specified in this statute is exhaustive and embraces all manner of taxes which could conceivably be imposed upon a corporate or other business entity or property owner.

The court also held that an appeal by plaintiff pursuant to *N.J.S.A. 40:48C-38* was mandated within three months after the decision, finding or action of defendant's Director of Finance.

The court therefore held that plaintiff was entitled to a refund of taxes with respect to consecutive quarters commencing with quarter ended June 30, 1978 through the quarter ended December 31, 1979.

**Buses—Municipalities—Taxes—Trailways, Inc. v. Atlantic City et al, etc., (Law Div., 1981) (unreported)** The Law Division of the Superior Court held that the part of the fee the municipality imposed on charter buses and special operations buses entering Atlantic City that does not constitute a parking charge (and cannot represent the expense of issuing a license because a municipality is precluded from resubmitting the bus companies to licensure) is a proscribed "franchised tax" in contravention of *N.J.S.A. 48:4-14.1*; the part that represents parking charges is permissible only if plaintiffs elect to use the municipal terminal.

**US Supreme Court—Right of States to Tax Multinational Corporations—**The U.S. Supreme Court indicated that it would take a case-by-case approval to the taxing of multinational corporations, and would consider the claims of those companies that certain subsidiaries were not part of their "unitary

business." The court held that income earned by F.W. Woolworth Company and Asarco, Inc. from investments in certain subsidiaries was not part of the companies "unitary business" for the purpose of taxation by states in which the companies do business, but do not have their headquarters.

In *Mobil Oil v. Vermont*, 100 S.Ct. 1223 (1980), the U.S. Supreme Court ruled that a state had the right to tax a portion of a corporation's foreign dividend income "so long as the intrastate and extrastate activities formed part of a single unitary business. It held that foreign dividend earnings were part of Mobil's integrated petroleum business which it conducted in Vermont.

In the Asarco case the court held that dividend interest and capital gains that the New York based company earned from holdings in three foreign and two domestic corporations was not part of Asarco's Unitary business conducted in Idaho. The fact that Asarco's ownership interest in these companies was enough to control management did not matter since it did not in fact exercise control.

In the Woolworth case the court held that the company's dividend income from foreign subsidiaries was not part of the Woolworth's unitary business conducted in New Mexico.

The court said there was a lack of functional integration between Woolworth and its foreign subsidiaries, as well as a lack of centralized management. *Asarco v. Idaho State Tax Commission*, U.S. Supreme Court, Docket No. 80-2015, 50 L.W. 4962, June 29, 1982. *Woolworth v. Taxation and Revenue Department of New Mexico*, U.S. Supreme Court, Docket No. 80-1745, 50 L.W. 4957, June 29, 1982.

## ATTORNEY GENERAL OPINIONS

**Motor Fuels Tax—Retail Dealer May Establish One Price For The Sale of Gasoline To Credit Customers And A Separate Lower Price To Cash Customers**, Formal Opinion No. 2, (May 23, 1982). The Office of the Attorney General has advised that there is no statutory impediment under the Motor Fuel Act to a motor fuel retail dealer establishing one price for the sale of gasoline to its credit customers and a separate lower price to its cash customers, provided a discount would approximate the economic value to the retailer of providing a discount to his cash customers. The method of accomplishing this should be provided by regulations promulgated pursuant to *N.J.S.A. 56:6-6*. To allow a difference in price charged to a credit card and to a cash customer would not constitute a rebate, allowance or concession in violation of *N.J.S.A. 56:6-2(e)* of the Motor Fuel Act.

**Sale of Co generation Systems Used To Produce Electricity For Self Use Is Not Exempt From Sales Tax Pursuant To N.J.S.A. 54:32B-8.13 (b)**, Opinion #M81-4924, (March 22, 1982). The Attorney General has advised that the sale of co generation systems used to produce electricity for the purchaser's own use is not entitled to the sales tax exemption for certain sales of machinery, apparatus or equipment used directly and primarily in the production, generation, transmission or distribution of gas, electricity, refrigeration, steam or water for sale. In order for the sales tax exemption to apply the end product, i.e. gas, electricity, steam or water, must be produced or generated for sale to another.

**APPENDIX I**

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**TABLE 22**  
**MAJOR STATE TAX RATES**  
**(In Effect July 1, 1982)**

State	Sales	Motor Fuels	Cigarette	Corporation Net Income	Personal Income
Alabama .....	4%	11¢	16¢	5%	*2%—5%
Alaska .....	None	8	8	*1—9.4	None
Arizona .....	4	10	13	*2.5—10.5	*2—8
Arkansas .....	3	9.5	17.75	*1—6	*1—7
California .....	4.75	7	10	9.6	*1—11
Colorado .....	3	9	10	5	*2.5—8
Connecticut .....	7.5	11	21	10	None
Delaware .....	None	11	14	8.7	*1.4—13.5
Dist. of Columbia .	6	14	13	9	*2—11
Florida .....	5	8	21	5	None
Georgia .....	3	7.5	12	6	*1—6
Hawaii .....	4	12.5-15 <sup>1</sup>	40% <sup>2</sup>	*5.85—6.435	*2.25—11
Idaho .....	3	12.5	9.1	6.5	*2—7.5
Illinois .....	4	7.5	12	4	2.5 <sup>e</sup>
Indiana .....	4	11.1	10.5	3 <sup>a</sup>	1.9 <sup>e</sup>
Iowa .....	3	13	13	*6—12	*5-13
Kansas .....	3	8	11	4.5	*2—9
Kentucky .....	5	9.8 <sup>a</sup>	3	*3—6	*2—6
Louisiana .....	3	8	11	*4—8	*2—6
Maine .....	5	9	16	*4.96—6.93	*1—10
Maryland .....	5	11	13	7	*2—5
Massachusetts .....	5	10.8 <sup>a</sup>	21	8.33	5, 10
Michigan .....	4	11	21	2.35	4.6 <sup>e</sup>
Minnesota .....	5	13	18	*9—12	*1.6—16
Mississippi .....	5	9	11	*3—4	*3—4
Missouri .....	3.125	7	13	5	*1.5—6
Montana .....	None	9	12	6.75	*2—11
Nebraska .....	3	13.7	18	4.25—5.95	17 <sup>a</sup>



**TABLE 22**  
**MAJOR STATE RATES—Continued**  
**(In Effect July 1, 1982)**

State	Sales	Motor Fuels	Cigarette	Corporation Net Income	Personal Income
Nevada .....	3.6	9	10	None	None
New Hampshire ....	None	14	12	8	5
New Jersey .....	5	8	19	9	*2—2.6 <sup>6</sup>
New Mexico .....	3.5	10	12	*4—6	*.5—6
New York .....	4	8	15	10	*2—14
North Carolina .....	3	12	2	6	*3—7
North Dakota .....	3	8	12	*2—7	*1—7.5
Ohio .....	5	11.7	14	*4.6—8.7	*5—3.5
Oklahoma .....	2	6.58	18	4	*5—6
Oregon .....	None	8	19	7.5	*4.2—10.8
Pennsylvania .....	6	11	18	10.5	2.2 <sup>7</sup>
Rhode Island .....	6	10 <sup>10</sup>	23	8	21.9 <sup>3</sup>
South Carolina .....	4	13	7	6	*2—7
South Dakota .....	4	13	15	None	None
Tennessee .....	4.5	9	13	6	6
Texas .....	4	5	18.5	None	None
Utah .....	4	11	12	4	*2.25—7.75
Vermont .....	3	11	12	*5—7.5	24 <sup>3</sup>
Virginia .....	3	11	2.5	6	*2-5.75
Washington .....	4.5	12 <sup>11</sup>	20	None	None
West Virginia .....	5	10.5	17	6	*2.1—9.6
Wisconsin .....	5	13	25	7.9	*3.4—10
Wyoming .....	3	8	8	None	None
Federal .....	-	4	8	*16—46	*12-50

\*Graduated Rates.

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

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

<sup>3</sup>Of federal income.

<sup>4</sup>Domestic and interstate corporations pay a tax of 3% of adjusted gross income from sources within Indiana.

<sup>5</sup>Of taxable net income.

<sup>6</sup>Of adjusted gross income.

<sup>7</sup>Based upon classes of income derived with the taxpayers' source state.

<sup>8</sup>Tax is imposed at 9% of average wholesale price.

<sup>9</sup>Tax is imposed at 15% of selling price.

<sup>10</sup>Tax is imposed at 10% of wholesale selling price.

<sup>11</sup>Tax is imposed at 10% of retail sales price.



**TABLE 23**  
**SALES AND USE TAX CASH COLLECTIONS—CALENDAR YEARS 1979-1981 BY TYPE OF BUSINESS**  
 (Dollar Amounts in Thousands)

Type of Business	1981				1980				1979			
	No. of Vendors Reporting	Sales Tax	Use Tax	Total Tax (a)	No. of Vendors Reporting	Sales Tax	Use Tax	Total Tax (a)	No. of Vendors Reporting	Sales Tax	Use Tax	Total Tax (a)
Exempt Organizations .....	295	\$ 315	\$ 1	\$ 316	342	\$ 300	\$ 1	\$ 301	324	\$ 274	\$ 1	\$ 275
Manufacturing .....	9,322	76,598	17,969	94,567	9,999	74,696	18,843	93,539	10,187	78,645	14,362	93,007
Service .....	44,631	156,866	21,818	178,684	43,376	138,386	16,539	154,925	42,509	122,648	13,826	136,474
Wholesale .....	8,191	74,062	2,439	76,501	8,237	98,427	2,174	100,601	8,161	122,621	2,376	124,997
Construction .....	11,759	22,769	4,953	27,722	11,957	22,772	4,562	27,334	12,169	21,868	4,174	26,042
Retail .....	87,573	813,820	12,339	826,159	87,154	767,243	11,129	778,372	89,214	731,822	8,921	740,743
Government .....	14	87	1	88	16	80	1	81	16	74	12	86
Not Classified .....	3,185	23,200	1,591	24,790	3,038	15,083	752	15,835	2,740	13,747	680	14,427
<b>Totals</b>	<b>164,970</b>	<b>\$1,167,718</b>	<b>\$61,110</b>	<b>\$1,228,828</b>	<b>164,119</b>	<b>\$1,116,987</b>	<b>\$54,000</b>	<b>\$1,170,988</b>	<b>165,320</b>	<b>\$1,091,699</b>	<b>\$44,352</b>	<b>\$1,136,051</b>

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

NOTE: Vendors for 1981 were those who sent in Sales Tax Returns; vendors for 1980 were those who sent in Sales Tax with remittance.

**TABLE 24**  
**SALES TAX BASE AND SALES AND USE TAX CASH COLLECTIONS**  
**BY TYPE OF BUSINESS, CALENDAR YEAR 1981**  
 (Dollar Amounts in Thousands)

Type of Business	1981								
	No. Of Vendors	Gross Receipts	Deductions	Taxable Receipts	Sales Tax (a)	Use Tax	Total Tax (b)	1980 Total Tax	% Change 1980-1981
Exempt Organizations .....	295	\$ 30,227	\$ 23,966	\$ 6,261	\$ 315	\$ 1	\$ 316	\$ 301	5.0%
Manufacturing .....	9,322	35,747,895	34,218,234	1,529,661	76,598	17,969	94,567	93,539	1.1
Service .....	44,631	16,850,558	13,727,919	3,122,639	156,866	21,818	178,684	154,925	15.3
Wholesale .....	8,191	25,366,556	23,891,449	1,475,107	74,062	2,439	76,501	100,601	-24.0
Construction .....	11,759	4,412,136	3,958,136	454,000	22,769	4,953	27,722	27,334	1.4
Retail .....	87,573	52,922,123	36,706,111	16,216,012	813,820	12,339	826,159	778,372	6.1
Government .....	14	3,448	1,687	1,761	87	1	88	81	8.4
Not Classified .....	3,185	2,442,124	1,979,883	462,241	23,200	1,591	24,790	15,835	56.6
<b>Totals (b)</b>	<b>164,970</b>	<b>\$137,775,066</b>	<b>\$114,507,384</b>	<b>\$23,267,682</b>	<b>\$1,167,718</b>	<b>\$61,110</b>	<b>\$1,228,828</b>	<b>\$1,170,988</b>	<b>4.9%</b>

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

**TABLE 25**  
**NEW JERSEY STATE TAX COLLECTIONS AND PROPERTY TAXES ADJUSTED FOR CHANGES IN**  
**POPULATION AND IN THE PURCHASING POWER OF THE DOLLAR**  
**(Collection Amounts in Millions)**

Year	Population <sup>1</sup> (Thousands)	Price Multiplier <sup>2</sup> 1970=100	Taxes Administered by Division of Taxation				Property Taxes			
			Actual Collections		1970 Dollar		Actual Taxes		1970 Dollar	
			Amount	Per Capita	Amount	Per Capita	Amount <sup>3</sup>	Per Capita	Amount	Per Capita
1960	6,105	155.5	\$ 277.6	45.47	\$ 431.7	70.70	\$ 834.7	136.72	\$1,298.0	212.61
1961	6,275	151.5	292.8	46.66	443.6	70.69	899.7	143.38	1,363.0	217.22
1962	6,394	146.4	336.4	52.61	492.5	77.02	971.2	151.89	1,421.8	222.37
1963	6,555	142.7	367.2	56.01	524.0	79.93	1,035.6	157.99	1,477.8	225.45
1964	6,690	139.5	407.9	60.97	569.0	85.04	1,124.5	168.09	1,568.7	234.48
1965	6,803	135.6	426.7	62.72	578.6	85.05	1,201.1	176.55	1,628.7	239.41
1966	6,894	129.1	466.2	67.62	601.9	87.30	1,239.0	179.72	1,599.5	232.02
1967	6,977	121.8	706.2	101.21	860.2	123.28	1,410.9	202.22	1,718.5	246.30
1968	7,070	114.8	818.1	115.71	939.2	132.84	1,519.2	214.88	1,744.0	246.68
1969	7,147	107.8	969.7	135.67	1,045.3	146.26	1,676.7	234.60	1,807.5	252.90
1970	7,194	100.0	1,151.0	160.00	1,151.0	160.00	1,933.8	268.80	1,933.8	268.80
1971	7,261	93.4	1,311.1	180.57	1,224.6	168.65	2,188.3	301.38	2,043.9	281.49
1972	7,330	88.3	1,430.1	195.10	1,262.8	172.27	2,406.7	328.33	2,125.1	289.92
1973	7,396	82.3	1,707.1	230.81	1,404.9	189.95	2,549.6	344.73	2,098.3	283.71
1974	7,414	74.2	1,837.1	247.79	1,363.1	183.86	2,725.9	367.67	2,022.6	272.81
1975	7,434	68.0	1,913.8	257.44	1,301.4	175.06	2,984.8	401.51	2,029.7	273.03
1976	7,336	63.7	2,193.0	298.94	1,396.9	190.41	3,309.0	451.06	2,107.8	287.32
1977	7,329	60.0	2,845.7	401.92	1,768.2	241.26	3,205.2	437.33	1,923.1	262.40
1978	7,327	55.0	3,154.9	430.58	1,735.2	236.82	3,278.0	447.38	1,802.9	246.06
1979	7,332	49.9	3,430.3	467.84	1,710.3	233.26	3,441.1	469.33	1,715.7	234.00
1980	7,364	46.1	3,866.4	524.04	1,782.6	242.08	3,743.5	508.35	1,726.0	234.38
1981	7,404	44.1	4,615.6	623.39	2,034.6	274.79	4,134.8	558.45	1,822.6	246.16

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

<sup>2</sup>U.S. Department of Commerce, Survey of Current Business, P.16 April 1982. Implicit Price Deflators, State and Local Government Purchases of Goods and Services.

<sup>3</sup>Division of Taxation Annual Reports, 1960-1981.

**TABLE 26**  
**STATE AND LOCAL TAXES AS A PERCENTAGE OF PERSONAL INCOME AND**  
**PER CAPITA, BY STATE FISCAL YEAR 1980**

State	Taxes in Millions \$			Taxes as % of Personal Income						Taxes Per Capita					
				Total		State		Local		Total		State		Local	
	Total	State	Local	%	Rank	%	Rank	%	Rank	\$	Rank	\$	Rank	\$	Rank
Alabama .....	\$ 2,528.4	\$ 1,856.8	\$ 671.6	9.64%	45	7.08%	28	2.56%	44	\$ 649.97	49	\$ 477.33	44	\$172.65	44
Alaska .....	1,675.5	1,437.6	237.9	36.78	1	31.56	1	5.22	10	4,186.75	1	3,594.00	1	594.75	2
Arizona .....	2,738.2	1,684.4	1,053.8	13.27	6	8.16	12	5.11	11	1,007.43	15	619.72	15	387.71	18
Arkansas .....	1,495.3	1,160.8	334.5	9.87	42	7.67	20	2.21	48	654.40	48	508.01	39	146.39	50
California .....	27,745.5	19,366.7	8,378.8	12.17	14	8.49	8	3.67	32	1,172.23	6	818.23	5	354.00	24
Colorado .....	2,859.2	1,490.9	1,368.3	11.31	23	5.90	41	5.41	7	989.69	18	516.06	37	473.62	7
Connecticut .....	3,326.4	1,839.7	1,486.7	10.55	34	5.83	43	4.71	17	1,070.27	12	591.92	20	478.35	6
Delaware .....	629.9	515.7	114.2	11.60	18	9.50	4	2.10	50	1,058.66	14	866.72	3	191.93	43
Florida .....	7,381.6	4,804.3	2,577.3	9.75	43	6.35	37	3.40	34	757.86	40	493.25	42	264.61	36
Georgia .....	4,207.0	2,729.0	1,478.0	10.78	30	6.99	29	3.79	30	769.95	38	499.45	40	270.50	33
Hawaii .....	1,232.8	998.4	234.4	14.75	4	11.95	2	2.81	42	1,277.51	4	1,034.61	2	242.90	39
Idaho .....	712.0	490.3	221.7	10.39	36	7.16	26	3.24	36	754.24	41	519.39	36	234.85	41
Illinois .....	12,375.2	7,073.1	5,302.1	11.25	24	6.43	36	4.82	16	1,083.83	10	619.47	16	464.38	8
Indiana .....	4,083.1	2,695.8	1,387.3	8.82	50	5.83	43	3.00	39	743.73	43	491.04	43	252.70	37
Iowa .....	2,817.6	1,746.8	1,070.7	11.07	26	6.86	33	4.21	23	967.25	23	599.68	18	367.56	23
Kansas .....	2,188.4	1,269.7	918.8	10.01	41	5.80	45	4.20	24	926.11	25	537.33	33	368.63	17
Kentucky .....	2,709.3	2,144.9	564.4	10.39	36	8.23	11	2.17	49	740.04	44	585.88	22	154.17	48
Louisiana .....	3,534.0	2,397.2	1,136.7	11.60	16	7.87	17	3.73	31	840.63	31	570.22	25	270.39	34
Maine .....	965.5	619.2	346.4	12.50	10	8.02	14	4.49	19	858.22	28	550.40	29	307.91	29
Maryland .....	4,655.5	2,760.8	1,894.8	12.03	15	7.13	27	4.89	15	1,104.25	9	654.84	12	449.38	10
Massachusetts .....	7,133.2	3,927.3	3,205.9	13.90	5	7.66	21	6.25	2	1,243.37	5	684.56	11	558.81	4
Michigan .....	9,956.4	5,947.7	4,008.8	11.50	21	6.87	32	4.63	18	1,075.44	11	642.44	13	433.01	13
Minnesota .....	4,585.5	3,202.6	1,382.9	12.74	8	8.90	5	3.84	29	1,124.72	8	785.53	6	339.20	26
Mississippi .....	1,629.6	1,257.9	371.7	10.86	29	8.38	10	2.48	45	646.41	50	498.97	41	147.44	49
Missouri .....	3,734.3	2,094.5	1,639.7	9.30	48	5.22	48	4.06	27	759.47	39	425.97	47	333.48	27

**TABLE 26—Continued**  
**STATE AND LOCAL TAXES AS A PERCENTAGE OF PERSONAL INCOME AND**  
**PER CAPITA, BY STATE FISCAL YEAR 1980**

State	Taxes in Millions \$			Taxes as % of Personal Income						Taxes Per Capita					
	Total	State	Local	Total		State		Local		Total		State		Local	
				%	Rank	%	Rank	%	Rank	\$	Rank	\$	Rank	\$	Rank
Montana .....	786.8	435.8	351.0	13.03	7	7.22	23	5.81	4	999.75	16	553.75	27	446.00	11
Nebraska .....	1,512.3	816.8	695.5	11.06	27	5.98	39	5.09	12	963.25	24	520.25	35	442.99	12
Nevada .....	776.8	476.6	300.2	10.52	35	6.45	34	4.06	26	972.22	22	596.50	19	375.72	20
New Hampshire .....	681.5	267.5	414.0	9.20	49	3.81	50	5.59	6	739.96	45	290.45	50	449.51	9
NEW JERSEY .....	8,376.5	4,265.8	4,110.7	11.72	17	5.97	40	5.75	5	1,137.49	7	579.28	24	558.22	5
New Mexico .....	1,143.0	926.0	217.0	12.18	13	9.87	3	2.31	47	879.23	27	712.31	9	166.92	47
New York .....	26,245.5	12,716.8	13,528.7	16.34	2	7.92	16	8.42	1	1,494.87	2	724.32	7	770.56	1
North Carolina .....	4,395.2	3,215.3	1,179.9	10.62	32	7.77	18	2.85	41	748.25	42	547.38	30	200.87	42
North Dakota .....	553.0	371.9	181.1	10.23	39	6.88	31	3.35	35	846.86	30	569.53	26	277.34	32
Ohio .....	8,747.7	4,766.7	3,981.1	9.35	47	5.10	49	4.26	22	810.20	34	441.48	46	368.72	21
Oklahoma .....	2,500.7	1,776.0	724.6	10.16	40	7.22	23	2.94	40	826.68	33	587.11	21	239.54	40
Oregon .....	2,576.5	1,455.4	1,121.2	11.41	22	6.44	35	4.96	13	978.54	20	552.75	28	425.83	14
Pennsylvania .....	11,605.9	7,240.8	4,365.1	11.56	20	7.21	25	4.35	21	978.00	21	610.16	17	367.84	22
Rhode Island .....	939.9	550.8	389.1	11.89	16	6.97	30	4.92	14	992.50	17	581.63	23	410.88	15
South Carolina .....	2,209.1	1,678.0	531.0	10.68	31	8.11	13	2.57	43	708.27	46	537.99	31	170.25	46
South Dakota .....	544.1	270.5	273.6	10.59	33	5.27	47	5.33	9	788.55	37	392.03	49	396.52	16
Tennessee .....	3,012.3	1,887.0	1,125.3	9.37	46	5.87	42	3.50	33	656.13	47	411.02	48	245.11	38
Texas .....	11,466.3	6,758.7	4,707.6	9.75	43	5.75	46	4.00	28	805.90	35	475.03	45	330.87	28
Utah .....	1,226.8	785.8	441.1	12.47	11	7.99	15	4.48	20	839.70	32	537.85	32	301.92	30
Vermont .....	459.9	266.3	193.6	12.73	9	7.37	22	5.36	8	900.00	26	521.14	34	378.86	19
Virginia .....	4,574.1	2,743.3	1,830.8	10.25	38	6.15	38	4.10	25	855.61	29	513.15	38	342.46	25
Washington .....	4,083.9	2,917.4	1,166.5	10.88	28	7.77	18	3.11	38	988.84	19	706.39	10	282.45	31
West Virginia .....	1,551.7	1,219.5	332.2	11.21	25	8.81	6	2.40	46	795.74	36	625.38	14	170.36	45
Wisconsin .....	4,993.9	3,366.3	1,267.6	12.47	11	8.41	9	3.17	37	1,061.40	13	715.47	8	269.42	35
Wyoming .....	659.1	388.1	271.0	14.76	3	8.69	7	6.07	3	1,399.36	3	823.99	4	575.37	3
<b>UNITED STATES TOTAL .....</b>	<b>\$225,521.7</b>	<b>\$137,075.2</b>	<b>\$85,446.6</b>	<b>11.53%</b>		<b>7.10%</b>		<b>4.43%</b>		<b>\$ 985.19</b>		<b>\$ 606.88</b>		<b>\$378.30</b>	

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

NOTE: Same rank applied in case of tie.

SOURCE: U.S. DEPARTMENT OF COMMERCE, BUREAU OF THE CENSUS, GOVERNMENTAL FINANCES IN 1979-1980, Table 5.

**TABLE 27**  
**STATE AND LOCAL TAXES FISCAL YEAR 1980**  
**(\$ Millions)**

State	(1) Total Taxes	(2) Property Tax	(3) Col. 2 as a % of Col. 1	(4) Rank of Col. 3
Alabama .....	\$ 2,528.4	\$ 306.0	12.1%	50
Alaska .....	1,675.5	380.0	21.5	41
Arizona .....	2,738.2	956.0	34.9	16
Arkansas .....	1,495.3	305.2	20.4	42
California .....	27,745.5	6,477.5	23.3	37
Colorado .....	2,859.2	951.6	33.3	22
Connecticut .....	3,326.4	1,470.5	44.2	5
Delaware .....	629.9	99.6	15.8	47
Florida .....	7,381.6	2,184.4	29.6	26
Georgia .....	4,207.0	1,087.0	25.8	34
Hawaii .....	1,232.8	186.2	15.1	48
Idaho .....	712.0	213.8	30.0	25
Illinois .....	12,375.2	4,191.5	33.9	20
Indiana .....	4,083.1	1,348.9	33.0	23
Iowa .....	2,817.6	1,048.3	37.2	14
Kansas .....	2,188.4	863.8	39.5	10
Kentucky .....	2,709.3	495.9	18.3	44
Louisiana .....	3,534.0	466.3	13.2	49
Maine .....	965.5	359.4	37.2	14
Maryland .....	4,655.5	1,215.7	26.1	33
Massachusetts .....	7,133.2	3,183.5	44.6	3
Michigan .....	9,956.4	3,832.5	38.5	13
Minnesota .....	4,585.5	1,321.7	28.8	28
Mississippi .....	1,629.6	354.3	21.7	40
Missouri .....	3,734.3	1,058.1	28.3	29
Montana .....	786.8	358.3	45.5	2
Nebraska .....	1,512.3	629.0	41.8	9
Nevada .....	776.8	204.5	26.3	32
New Hampshire .....	681.5	415.0	60.9	1
NEW JERSEY .....	8,376.5	3,672.6	43.8	6
New Mexico .....	1,143.0	184.8	16.2	46
New York .....	26,245.5	8,791.1	33.5	21
North Carolina .....	4,395.2	1,002.7	22.8	38
North Dakota .....	553.0	175.6	31.8	24
Ohio .....	8,747.7	3,034.3	34.7	17
Oklahoma .....	2,500.7	458.0	18.3	44
Oregon .....	2,576.5	1,006.1	39.0	12
Pennsylvania .....	11,605.9	2,957.9	25.5	35
Rhode Island .....	939.9	391.5	41.7	8
South Carolina .....	2,209.1	497.6	22.5	39
South Dakota .....	544.1	242.0	44.5	4
Tennessee .....	3,012.3	723.3	24.0	36
Texas .....	11,466.3	3,979.6	34.7	17
Utah .....	1,226.8	342.8	27.9	30
Vermont .....	459.9	192.5	41.9	7
Virginia .....	4,574.1	1,260.1	27.5	31
Washington .....	4,083.9	1,199.5	29.4	27
West Virginia .....	1,551.7	266.8	17.2	43
Wisconsin .....	4,993.9	1,696.3	34.0	19
Wyoming .....	659.1	259.8	39.4	11
<b>United States Totals .....</b>	<b>\$222,521.7</b>	<b>\$68,279.3</b>	<b>30.8%</b>	<b>—</b>

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

SOURCE: U.S. Department of Commerce, Social and Economic Statistics Administration, Bureau of the Census. GOVERNMENT FINANCES IN 1979-1980, Table 5.

NOTE: Same rank applied in cases of tie.

**TABLE 28**  
**CORPORATION TAX RETURNS**  
**BY TOTAL TAX LIABILITY**  
**(Dollar Amounts in Thousands)**  
**1980**

<u>Total Tax Liability</u>		<u>Returns</u>	<u>Net Worth Tax</u>	<u>Net Income Tax</u>	<u>Prepayment</u>	<u>Credit</u>	<u>Penalty &amp; Interest</u>	<u>Payment</u>	
	<u>Under</u>	\$ 100	70,209	\$ 2,004	\$ 535	\$ 1,570	\$ 5,102	\$ 175	\$ 2,440
\$	100 Under	200	15,125	1,355	818	1,285	3,029	77	652
	200 Under	300	8,158	918	1,084	1,179	1,907	58	1,411
	300 Under	400	6,020	833	1,257	1,227	1,721	60	1,644
	400 Under	500	4,566	718	1,328	1,201	1,556	47	1,872
	500 Under	1,000	13,574	2,745	6,963	5,719	6,429	215	9,298
	1,000 Under	2,000	11,910	3,720	13,293	10,014	9,594	330	17,510
	2,000 Under	3,000	6,207	2,832	12,361	8,893	7,800	255	16,167
	3,000 Under	4,000	3,789	2,251	10,893	7,720	6,423	179	14,303
	4,000 Under	5,000	2,844	1,931	9,927	6,955	5,817	139	12,741
	5,000 Under	10,000	6,271	6,952	37,047	25,942	21,221	445	48,830
	10,000 Under	25,000	4,237	10,070	55,103	38,372	31,285	533	71,040
	25,000 Under	50,000	1,647	8,239	49,519	33,853	24,645	415	66,728
	50,000 Under	75,000	631	5,183	32,878	22,559	16,235	208	42,665
	75,000 Under	100,000	317	4,024	23,132	16,189	10,971	138	31,445
	\$100,000 and Up		967	39,419	334,568	219,038	164,203	1,779	422,898
<b>Totals</b>			156,272	\$93,194	\$590,151	\$401,717	\$317,939	\$5,054	\$761,644

Note: Lack of crossfoot in rows reflects the unaudited nature of these figures. Totals may not add due to rounding.



**TABLE 29**  
**CORPORATION TAX RETURNS**  
**BY NET INCOME TAX LIABILITY**  
**(Dollar amounts in thousands)**  
**1980**

Net Income Tax Liability		Returns	Net Worth Tax	Net Income Tax	Prepayment	Credit	Penalty Interest	Payment
	Under \$ 100	91,003	\$26,284	\$ 912	\$ 15,730	\$ 38,128	\$ 452	\$ 16,529
\$	100 Under 200	7,831	667	1,139	1,063	1,373	48	1,523
	200 Under 300	5,530	581	1,368	1,142	1,284	51	1,793
	300 Under 400	4,275	486	1,486	1,165	1,273	49	1,955
	400 Under 500	3,502	677	1,568	1,194	1,140	50	2,014
	500 Under 1,000	10,840	1,665	7,808	5,815	5,470	198	2,986
	1,000 Under 2,000	10,183	2,616	14,593	10,234	8,328	298	18,926
	2,000 Under 3,000	5,321	2,069	13,048	8,899	6,554	253	16,930
	3,000 Under 4,000	3,325	1,686	11,537	7,763	6,125	186	14,344
	4,000 Under 5,000	2,414	1,442	10,824	7,197	5,318	136	13,806
	5,000 Under 10,000	5,378	4,871	38,067	25,131	18,431	412	48,343
	10,000 Under 25,000	3,554	7,063	54,887	36,523	27,159	474	69,842
	25,000 Under 50,000	1,475	6,255	51,634	34,019	23,693	426	67,393
	50,000 Under 75,000	544	3,965	33,213	22,107	15,223	250	42,606
	75,000 Under 100,000	278	3,065	24,000	15,989	11,430	63	31,068
	\$100,000 and Up	819	29,801	324,628	207,747	147,011	1,707	404,585
	<b>Totals</b>	<b>156,272</b>	<b>\$93,194</b>	<b>\$590,151</b>	<b>\$401,717</b>	<b>\$317,939</b>	<b>\$5,054</b>	<b>\$761,644</b>

Note: Lack of crossfoot in rows reflects the unaudited nature of these figures. Totals may not add due to rounding.

**TABLE 30**  
**CORPORATION TAX RETURNS**  
**BY NET WORTH TAX LIABILITY**  
**(Dollar Amounts in Thousands)**  
**1980**

Net Worth Tax Liability		Returns	Net Worth Tax	Net Income Tax	Prepayment	Credit	Penalty & Interest	Payment
\$	Under \$ 100	101,687	\$ 2,876	\$ 23,034	\$ 15,451	\$ 12,625	\$ 787	\$ 31,576
	100 Under 200	19,462	2,759	18,620	12,531	10,060	361	23,363
	200 Under 300	7,862	1,913	13,211	8,803	6,768	221	16,836
	300 Under 400	5,305	1,831	12,587	8,442	6,577	168	16,018
	400 Under 500	3,473	1,546	10,386	7,045	5,581	113	13,177
	500 Under 1,000	8,080	5,664	39,060	26,388	20,526	466	50,133
	1,000 Under 2,000	4,707	6,571	46,711	30,990	24,552	337	59,760
	2,000 Under 3,000	1,723	4,193	30,403	20,146	15,556	209	38,267
	3,000 Under 4,000	943	3,256	23,785	16,109	12,426	138	30,193
	4,000 Under 5,000	561	2,503	17,788	11,995	8,525	153	23,584
	5,000 Under 10,000	1,220	8,511	59,599	38,916	30,057	379	76,403
	10,000 Under 25,000	750	11,468	67,464	45,612	35,207	419	88,889
	25,000 Under 50,000	243	8,205	45,423	30,984	22,784	183	59,785
	50,000 Under 75,000	92	5,504	24,844	17,734	13,818	145	33,821
	75,000 Under 100,000	44	3,799	17,573	12,844	10,132	128	23,759
	\$100,000 and Up	120	21,948	139,968	97,728	82,744	845	176,083
Totals		156,272	\$93,194	\$590,151	\$401,717	\$317,939	\$5,054	\$761,644

Note: Lack of crossfoot in rows reflects the unaudited nature of these figures. Totals may not add due to rounding.

**SUMMARY**  
**GROSS INCOME TAX**  
**ALL RETURNS, HOMESTEAD REBATE, RENTER & OTHER**  
**RETURNS—1980**

Table 31 shows total number of gross income tax returns (2.9 million), gross income (\$59.1 billion) and gross income tax (\$945.2 million) by income class for homesteads, renters and other. Of the \$59.1 billion in total gross income, 38.2% falls in the \$25,000-\$50,000 income class and 39.2% of the \$945.2 million in total gross income tax falls into this same income group.

This table also includes average gross income and average gross income tax by income class for homesteads, renters and other.

Table 32 shows homesteads, renters and other as a percent of total returns, gross income and gross income tax by income class.

This table also shows percent distribution of all returns, gross income and gross income tax by income class for homesteads, renters and other.

**TABLE 31**  
**GROSS INCOME TAX**  
**ALL RETURNS, HOMESTEAD REBATE, RENTER CREDIT AND**  
**OTHER RETURNS—1980**

Gross Income	NUMBER OF RETURNS			
	Total	Homesteads	Renters	Other
No Gross Income	28,300	14,725	937	12,638
Under \$ 5,000	550,970	61,432	77,421	412,117
5,000- 9,999	474,979	84,885	172,736	217,358
10,000- 14,999	410,008	98,780	168,756	142,472
15,000- 19,999	331,292	120,967	130,102	80,223
20,000- 24,999	283,643	151,160	87,158	45,325
25,000- 50,000	665,311	479,950	111,800	73,561
\$50,000 and over	156,200	127,549	10,153	18,498
<b>Totals</b>	<b>2,900,703</b>	<b>1,139,448</b>	<b>759,063</b>	<b>1,002,192</b>

**TABLE 31 (Cont'd)  
GROSS INCOME TAX—1980  
ALL RETURNS, HOMESTEAD REBATE, RENTER CREDIT AND OTHER RETURNS**

Gross Income	GROSS INCOME (\$ Thousands)				INCOME TAX (\$ Thousands)			
	Total	Homesteads	Renters	Other	Total	Homesteads	Renters	Other
No Gross Income	—	—	—	—	—	—	—	—
Under \$5,000	\$ 1,417,161	\$ 176,212	\$ 269,003	\$ 971,946	\$ 7,772	\$ 882	\$ 200	\$ 6,890
5,000- 9,999	3,541,529	638,676	1,304,973	1,597,880	39,402	6,798	7,660	24,944
10,000- 14,999	5,102,551	1,241,474	2,103,532	1,757,545	67,971	17,219	22,187	28,565
15,000- 19,999	5,747,169	2,128,472	2,246,984	1,371,713	82,329	31,867	28,180	22,282
20,000- 24,999	6,372,066	3,408,398	1,944,990	1,018,678	96,934	52,963	26,921	17,050
25,000- 50,000	22,545,118	16,560,006	3,565,133	2,419,979	376,378	280,453	55,197	40,728
\$50,000 and over	14,368,715	11,581,340	883,625	1,903,750	274,425	220,331	16,401	37,693
Totals	\$59,094,309	\$35,734,578	\$12,318,240	\$11,041,491	\$945,211	\$610,313	\$156,746	\$178,152

**AVERAGE GROSS INCOME TAX—1980  
ALL RETURNS, HOMESTEAD REBATE, RENTER CREDIT AND OTHER RETURNS**

Gross Income	AVERAGE GROSS INCOME				AVERAGE GROSS INCOME TAX			
	Total	Homesteads	Renters	Other	Total	Homesteads	Renters	Other
No Gross Income	—	—	—	—	—	—	—	—
Under \$ 5,000	\$ 2,572	\$ 2,868	\$ 3,475	\$ 2,358	\$ 14.11	\$ 11.10	\$ 2.58	\$ 16.72
5,000- 9,999	7,456	7,524	7,555	7,351	82.96	80.08	44.35	114.76
10,000- 14,999	12,445	12,568	12,465	12,336	165.78	174.32	131.47	200.50
15,000- 19,999	17,348	17,595	17,271	17,099	248.51	263.44	216.60	277.75
20,000- 24,999	22,465	22,548	22,316	22,475	341.75	350.38	308.88	376.17
25,000- 50,000	33,887	34,504	31,888	32,898	565.71	584.34	493.71	553.66
\$50,000 and over	91,989	90,799	87,031	102,917	1,756.88	1,727.42	1,615.38	2,037.68
Total	\$20,372	\$31,361	\$16,228	\$11,017	\$ 325.86	\$ 535.62	\$ 206.50	\$ 177.76

**TABLE 32  
HOMESTEAD REBATE, RENTERS CREDIT AND OTHER AS PERCENT OF TOTAL RETURNS,  
GROSS INCOME AND GROSS INCOME TAX BY INCOME CLASS—1980**

Gross Income	NUMBER OF RETURNS				GROSS INCOME				GROSS INCOME TAX			
	Total	Home- steads	Renters	Other	Total	Home- steads	Renters	Other	Total	Home- steads	Renters	Other
No Gross Income	100.0%	52.0%	3.3%	44.7%	100.0%	—	—	—	100.0%	—	—	—
Under \$ 5,000	100.0	11.1	14.1	74.8	100.0	12.4%	19.0%	68.6%	100.0	8.8%	2.6%	88.6%
5,000- 9,999	100.0	17.9	36.4	45.7	100.0	18.0	36.9	45.1	100.0	17.3	19.4	63.3
10,000- 14,999	100.0	24.1	41.2	34.7	100.0	24.3	41.2	34.5	100.0	25.3	32.7	42.0
15,000- 19,999	100.0	36.5	39.3	24.2	100.0	37.0	39.1	23.9	100.0	38.7	34.2	27.1
20,000- 24,999	100.0	53.3	30.7	16.0	100.0	53.5	30.5	16.0	100.0	54.6	27.8	17.6
25,000- 50,000	100.0	72.1	16.8	11.1	100.0	73.5	15.8	10.7	100.0	74.5	14.7	10.8
\$50,000 and over	100.0	81.7	6.5	11.8	100.0	80.6	6.1	13.3	100.0	80.3	6.0	13.7
Totals	100.0%	39.3%	26.2%	34.5%	100.0%	60.5%	20.8%	18.7%	100.0%	64.6%	16.6%	18.8%

**PERCENT DISTRIBUTION OF ALL RETURNS, HOMESTEAD REBATE, RENTER CREDIT AND OTHER RETURNS  
NUMBER OF RETURNS, GROSS INCOME AND GROSS INCOME TAX BY INCOME CLASS—1980**

Gross Income	NUMBER OF RETURNS				GROSS INCOME				GROSS INCOME TAX			
	Total	Home- steads	Renters	Other	Total	Home- steads	Renters	Other	Total	Home- steads	Renters	Other
No Gross Income	1.0%	1.3%	0.1%	1.3%	—	—	—	—	—	—	—	—
Under \$ 5,000	19.0	5.4	10.2	41.1	2.4%	0.5%	2.2%	8.8%	0.8%	0.1%	0.1%	3.9%
5,000- 9,999	16.4	7.5	22.8	21.7	6.0	1.8	10.6	14.5	4.2	1.1	4.9	14.0
10,000- 14,999	14.1	8.7	22.2	14.2	8.6	3.5	17.1	15.9	7.2	2.8	14.1	16.0
15,000- 19,999	11.4	10.6	17.2	8.0	9.7	6.0	18.2	12.4	8.7	5.2	18.0	12.5
20,000- 24,999	9.8	13.3	11.5	4.5	10.8	9.5	15.8	9.2	10.3	8.7	17.2	9.6
25,000- 50,000	22.9	42.1	14.7	7.3	38.2	46.3	28.9	21.9	39.8	46.0	35.2	22.9
\$50,000 and over	5.4	11.2	1.3	1.9	24.3	32.4	7.2	17.3	29.0	36.1	10.5	21.1
Totals	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

NOTE: Other returns include unmatched homestead returns (336,996) and others not receiving renter credit—it is thus a miscellaneous category.

**SUMMARY**  
**STATISTICS OF INCOME—1980**  
**RESIDENT TAXPAYER RETURNS**

New Jersey received 2.9 million full year resident gross income tax returns reporting \$59.1 billion gross income and \$945 million charged tax.

488,080 returns reported \$1.9 billion total income and paid no tax—contained enough retirement exclusion, exemptions, deductions and credits to reduce tax liability to zero or involved amounts less than the minimum required for tax liability. Some are subject to later correction on audit.

2,412,623 taxable returns reported \$57,644 million total income, claimed \$7,408 million worth of exemptions, deductions and retirement exclusion, taxable income of \$50,236 million tax before and \$945 million charged tax.

57,280 (2%) more returns were filed for 1980 than for 1979. Gross Income increased \$6.1 billion (11.6%) from \$52.9 billion in 1979 to \$59.1 billion in 1980. Charged tax increased \$122.4 million (14.9%).

Table 33 shows a summary of taxable and nontaxable returns.

Taxable income totaled 87.15% of total income for taxable returns and 48.11% for nontaxable returns.

Average effective tax rates (charged tax as percentage of total income) was 1.64% for taxable returns and 1.59% for all returns.



**TABLE 33  
NEW JERSEY GROSS INCOME TAX RETURNS  
1980 SUMMARY  
(\$ AMOUNTS IN THOUSANDS)**

	TAXABLE RETURNS		NON-TAXABLE RETURNS <sup>2</sup>		TOTAL ALL RETURNS		% OF TOTAL INCOME		
	Number	Amount	Number	Amount	Number	Amount	Taxable	Non-Tax	Total
<b>GROSS INCOME</b>									
Salaries	2,233,506	\$46,736,014	403,756	\$1,437,305	2,637,262	\$48,173,319	81.08%	74.67%	80.87%
Interest	1,553,658	3,075,578	184,470	300,937	1,738,128	3,376,515	5.34	15.64	5.67
Dividends	528,530	1,559,074	51,967	76,212	580,497	1,635,286	2.70	3.96	2.74
Other	551,564	6,273,486	45,002	110,304	596,566	6,383,791	10.88	5.73	10.72
<b>TOTAL INCOME<sup>3</sup></b>	<b>2,412,623</b>	<b>\$57,644,152</b>	<b>488,080</b>	<b>\$1,924,759</b>	<b>2,900,703</b>	<b>\$59,568,911</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
Minus: Net Ret. Exclus. <sup>3</sup>	38,529	235,591	46,214	239,012	84,743	474,602	0.41	12.42	0.80
<b>GROSS INCOME</b>	<b>2,412,623</b>	<b>\$57,408,562</b>	<b>488,080</b>	<b>\$1,685,747</b>	<b>2,900,703</b>	<b>\$59,094,309</b>	<b>99.59%</b>	<b>87.58%</b>	<b>99.20%</b>
<b>EXEMPTIONS &amp; DEDUCTIONS</b>									
Regular	2,412,623	\$ 3,890,645	488,080	\$ 579,142	2,900,703	\$ 4,269,787	6.40%	30.09%	7.17%
Aged	191,879	250,824	86,028	114,860	277,907	365,684	.44	5.97	.61
Blind or Disabled	27,804	28,488	9,973	10,419	37,777	38,907	.05	.54	.07
Dependent Children	990,244	1,994,567	87,275	182,354	1,077,519	2,176,921	3.46	9.47	3.65
Other Dependents	124,677	156,701	9,413	12,580	134,090	169,281	.27	.65	.28
College	154,304	201,252	4,398	5,527	158,702	206,779	.35	.29	.35
Medical	738,874	750,549	42,677	88,630	781,551	839,179	1.30	4.60	1.41
Alimony & Sep. Maint.	21,890	98,908	1,138	3,169	23,028	102,077	.17	.16	.17
Minus: Excess Exempt Deduction <sup>4</sup>	13 <sup>1</sup>	7	177,405	237,013	177,418	237,020	.....	12.31	.40
<b>TOTAL</b>	<b>2,412,623</b>	<b>\$ 7,171,927</b>	<b>488,080</b>	<b>\$ 759,668</b>	<b>2,900,703</b>	<b>\$ 7,931,595</b>	<b>12.44%</b>	<b>39.46%</b>	<b>13.31%</b>
<b>Taxable Income</b>	<b>2,412,610</b>	<b>\$50,236,634</b>	<b>310,447</b>	<b>\$ 926,079</b>	<b>2,723,057</b>	<b>\$51,162,714</b>	<b>87.15%</b>	<b>48.11%</b>	<b>85.89%</b>
Tax Before Credit	2,412,623	1,090,730	106,855	15,171	2,519,478	1,105,901	1.89	.79	1.86
Tenant Credit	650,391	41,256	108,672	7,567	759,063	48,823	.07	.39	.08
Other Credits	212,917	104,265	33,431	11,277	246,348	115,542	.18	.59	.19
<b>Net Variance</b>	<b>1,257,853</b>	<b>\$ 18</b>	<b>12,354</b>	<b>\$ 3</b>	<b>1,269,837</b>	<b>\$ 21</b>	<b>.....</b>	<b>.....</b>	<b>.....</b>
<b>CHARGED TAX</b>	<b>2,412,623</b>	<b>\$ 945,211</b>	<b>0</b>	<b>0</b>	<b>2,412,623</b>	<b>\$ 945,211</b>	<b>1.64%</b>	<b>.....</b>	<b>1.59%</b>

1. Difference between number of taxable returns and returns with Taxable Income, represents returns with liability less than rounded tolerance.
2. Unaudited returns include variations subject to later correction.
3. Excess retirement exclusion is the amount by which retirement exclusion exceeds total income.
4. Excess Exempt Deduction is the amount by which exemption allowance & deductions exceed reported income.
5. Includes returns with no Gross Income.

Difference in totals due to rounding.

**SUMMARY (TABLE 34)  
OWNER OCCUPIED HOUSING STATISTICS FROM  
HOMESTEAD REBATE AND INCOME TAX DATA MATCH—1980**

Raw materials for this study consist of 2.9 million 1980 income tax returns and 1.5 million homestead rebate records for the same year.

1,139,448 homestead rebate records were matched with income tax returns by social security number.

336,996 unmatched records include those filing no income tax return, part year residents, married taxpayers filing separately or returns held for further examination.

The 1,139,448 matched records include:

- \$ 46.4 billion homestead assessed value
- \$ 1.7 billion homestead property tax
- \$ 35.7 billion gross income
- \$610.3 million gross income tax
- \$217.6 million homestead rebates

The largest number of matched records occurred in the \$25,000-\$34,999 income bracket, this group accounted for:

- 24.4% of matched records
- 22.9% of assessed values
- 22.9% of property taxes
- 23.1% of gross income
- 22.3% of income tax
- 23.8% of all rebates

1.3% of all matched returns reported no gross income, 1.0% of all homestead property tax and 1.5% of all homestead rebates.

11.2% of all matched returns reported gross income exceeding \$50,000. This group paid 18.2% of all property taxes, 36.1% of all income taxes and received 11.0% of all homestead rebates.

Within an overall average of \$191, average homestead rebates ranged from \$186 for homesteads with incomes between \$25,000 and \$50,000 to \$222 for homesteads with no income. This result grows out of the additional rebates granted to senior citizens, spouses and

disabled. 192,385 of these report homestead rebates averaging \$231 overall and more than \$227 for each income group.

Property taxes for matched returns represent 4.7% of gross incomes for all homesteads, but 49.4% for incomes between \$0-\$4,999.

In combination—property taxes plus income taxes less homestead rebates represents 5.8% of gross incomes for all matched homesteads, but 40.6% for incomes between \$0-\$4,999.

**TABLE 34  
ALL HOMESTEADS  
DISTRIBUTION OF MATCHED DATA BY GROSS INCOME  
(\$ Amounts in Thousands)**

<u>Income Group</u>	<u>Number</u>	<u>Assessment</u>	<u>Property Tax</u>	<u>Gross Income</u>	<u>Income Tax</u>	<u>Rebate</u>
No Gross Income	14,725	\$ 512,825	\$ 17,362	.....	.....	\$ 3,271
Under \$ 5,000	61,432	1,998,158	69,774	\$ 176,212	\$ 682	13,011
\$ 5,000- 9,999	84,885	2,852,545	101,277	638,676	6,798	17,325
10,000- 14,999	98,780	3,309,348	119,935	1,241,474	17,219	19,295
15,000- 19,999	120,967	4,104,628	148,766	2,128,472	31,867	23,039
20,000- 24,999	151,160	5,286,754	190,595	3,408,398	52,963	23,365
25,000- 34,999	277,712	10,639,776	381,080	8,254,398	136,366	51,714
35,000- 49,999	202,238	9,188,913	330,464	8,305,608	144,087	37,635
\$50,000 and over	127,549	8,520,232	303,263	11,581,340	220,331	23,972
<b>Total</b>	<b>1,139,448</b>	<b>\$46,413,178</b>	<b>\$1,662,515</b>	<b>\$35,734,578</b>	<b>\$610,313</b>	<b>\$217,627</b>

**PERCENT DISTRIBUTION OF MATCHED DATA BY GROSS INCOME**

No Gross Income	1.3%	1.1%	1.0%	.....	.....	1.5%
Under \$ 5,000	5.4	4.3	4.2	0.5%	0.1%	6.0
\$ 5,000- 9,999	7.4	6.2	6.1	1.8	1.1	8.0
10,000- 14,999	8.7	7.1	7.2	3.5	2.8	8.9
15,000- 19,999	10.6	8.8	8.9	6.0	5.2	10.6
20,000- 24,999	13.3	11.4	11.5	9.5	8.7	13.0
25,000- 34,999	24.4	22.9	22.9	23.1	22.3	23.8
35,000- 49,999	17.7	19.8	19.9	23.2	23.6	17.3
\$50,000 and over	11.2	18.4	18.2	32.4	36.1	11.0
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**DISTRIBUTION OF MATCHED DATA AVERAGES BY GROSS INCOME**

No Gross Income	\$34,827	\$1,179	.....	.....	\$222
Under \$ 5,000	32,526	1,136	\$ 2,868	\$ 11	212
\$ 5,000- 9,999	33,605	1,193	7,524	80	204
10,000- 14,999	33,502	1,214	12,568	174	195
15,000- 19,999	33,932	1,230	17,595	263	190
20,000- 24,999	34,975	1,261	22,548	350	188
25,000- 34,999	38,312	1,372	29,723	491	186
35,000- 49,999	45,436	1,634	41,068	712	186
\$50,000 and over	66,800	2,378	92,916	1,727	188
<b>Total</b>	<b>\$40,733</b>	<b>\$1,459</b>	<b>\$31,361</b>	<b>\$ 536</b>	<b>\$191</b>

Difference in totals due to rounding

## **STATUTE OF LIMITATIONS AND OTHER TIME LIMITS**

**TABLE 35  
STATUTE OF LIMITATIONS AND OTHER TIME LIMITS**

TAX	PENALTIES AND INTEREST*	COLLECTION AND ASSESSMENT**	REFUNDS
1. ALCOHOLIC BEVERAGE	(1) Failure to file—N.J.S.A. 54:49-4**—\$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3**—1.5% per month, N.J.S.A. 54:49-4**—5 % penalty (3) Extension of time—N.J.S.A. 54:49-3**—9% per annum, N.J.S.A. 54:44-1; N.J.S.A. 54:45-1	3 years to assess**	1 year 54:45-6
2. BUSINESS PERSONAL PROPERTY	(1) Failure to file—N.J.S.A. 54:49-4**—\$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3**—1.5% per month, N.J.S.A. 54:49-4**—5 % penalty (3) Extension of time—N.J.S.A. 54:49-3**—9% per annum N.J.S.A. 54:11A-13, 17	5 years after filing for additional assessment 54:11A-12b**	2 years 54:49-14**
3. CIGARETTE	(1) Failure to file—N.J.S.A. 54:49-4**—\$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3**—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3**—9% per annum N.J.S.A. 54:40A-7	3 years to assess**	2 years 54:49-14**
4. CORPORATION	(1) Failure to file—N.J.S.A. 54:49-4**—\$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3**—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:10A-19—1.5% per month on underpayment if paid within extended period of time; if payment is less than 90%, 1.5% per month plus 5% penalty per month. (4) Deficiency assessment—N.J.S.A. 54:49-6, 11**	(1) 5 years for assessment of additional tax 54:10A-19.1** (2) 10 years where corporation franchise return duly filed 54:10A-31	2 years 54:49-14** if no assessment has been made**

\*Penalties and interest were substantially increased by c. 177, P.L. 1975



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

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
1. 3 years (up to 2 years additional by order of the Director) 54:45-2	(1) Failure to pay at sale or delivery—crime of fourth degree** 54:47-5 (2) False swearing with intent to avoid tax—crime of fourth degree** 54:47-4	(1) Within 30 days after finding by the Division to the Director— 54:45-5; a hearing will be granted (2) To Tax Court—Appeals from decision of Director—90 days— Rule 8:4-1(b)
2. 5 years**	(1) Failure to file, false or fraudulent filing—crime of fourth degree** 54:52-1 (2) False swearing to avoid paying tax—crime of the fourth degree** 54:52-2	Within 90 days to Tax Court—Rule 8:4-1(b)
3. 3 years 54:40A-23	(1) Forgery or counterfeiting stamps—crime of the third degree** 54:40A-29 (2) Possession of counterfeit stamps—crime of the third degree** 54:40A-29 (3) Possession of cigarettes with counterfeit stamps—more than 2,000 packs—crime of fourth degree**—less than 2,000 packs—disorderly person ** 54:40A-29 (4) Preventing or hindering investigation—\$250 for each offense 54:40A-27 (5) Making false entries with intent to evade tax—crime of the fourth degree** 54:40A-31 (6) Transporting unstamped cigarettes without proper invoices—disorderly person** 54:40A-32 (7) Failure to file report or filing false report—crime of the fourth degree** 54:40A-33 (8) False swearing to evade tax—crime of the fourth degree** 54:40A-34 (9) Violation of Act when no penalty provided—\$250 54:40A-36	Within 90 days to Tax Court—Rule 8:4-1(b)**
4. 5 years**	(1) Failure to file or filing false report—crime of the fourth degree** 54:52-1** (2) False swearing to avoid paying tax—crime of the fourth degree** 54:52-2**	Within 90 days to Tax Court—Rule 8:4-1(b)

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

TAX	PENALTIES AND INTEREST*	COLLECTION AND ASSESSMENT**	REFUNDS
5. CORPORATION INCOME	(1) Failure to file—N.J.S.A. 54:49-4**—\$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3**—1.5% per month, N.J.S.A. 54:49-4**—5% penalty (3) Extension of time—N.J.S.A. 54:49-3**—9% per annum N.J.S.A. 54:10E-18	5 years to assess 54:10E-19	2 years 54:49-14**
6. EMERGENCY TRANSPORTATION	(1) Failure to file—N.J.S.A. 54:49-4**—\$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3**—1.5% per month, N.J.S.A. 54:49-4**—5% penalty (3) Extension of time—N.J.S.A. 54:49-3**—9% per annum N.J.S.A. 54:8A-53	(1) 3-1/2 years after return is filed except where return omits more than 25% of income, then 6-1/2 years, except when a return is willfully false or fraudulent and where no return has been filed, etc. 54:8A-55	(1) 2 years 54:49-14** (2) 5 years where deduction disallowed for one year and allowed other years 54:8A-55
7. GROSS INCOME	(1) Failure to file—N.J.S.A. 54:49-4**—\$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54A:9-5(a)—9% per annum, N.J.S.A. 54:49-4**—5% penalty (3) Extension of time—N.J.S.A. 54:49-3**—9% per annum (4) Additional penalties—N.J.S.A. 54A:9-6	(1) 3 years after return is filed except where return omits more than 25% of income, then 6 years. 54A:9-4	3 years after return is filed or 2 years after tax is paid whichever is later 54A:9-8a
8. INHERITANCE AND ESTATE	(1) Tax paid more than 8 months after it becomes due and payable 10%—If delay unavoidable 6% 54:35-3 (2) Failure to testify before appraiser after service of subpoena—\$200 penalty 54:34-10	(1) Tax due is lien for 15 years 54:35-5 (2) 15 years 54:35-5.1	3 years from date of final determination or payment—no refund more than 20 years after date of death of decedent 54:35-10

\*Penalties and interest were substantially increased by c. 177, P.L. 1975

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

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
5. 5 years**	(1) Failure to file report or filing fraudulently—crime of the fourth degree** 54:52-1** (2) False swearing to evade tax—crime of the fourth degree** 54:52-2** (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree** 54:52-4**	Within 90 days to Tax Court—Rule 8:4-1(b)
6. 7 years**	Failure to file or filing false or fraudulent report—crime of the fourth degree** 54:8A-54	30 days to appeal assessment to the Director 54:8A-55** 90 days to Tax Court—Rule 8:4-1(b)
7. 2 years**	(1) Failure to file report or filing fraudulently—crime of the fourth degree** 54A:9-15 (2) Willful failure to withhold—crime of the fourth degree** 54A:9-15	(1) Within 90 days to the Director 54A:9-9(b) (2) Within 90 days to Tax Court Rule 8:4-1(b)
8. 20 years**	Willful and knowing misrepresentation to appraiser—crime of the fourth degree** 54:34-11	Appeal from appraisal or assessment of tax—within 90 days after making and entering same to Tax Court Rule 8:4-1(b)

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

TAX	PENALTIES AND INTEREST*	COLLECTION AND ASSESSMENT**	REFUNDS
9. MOTOR FUELS	(1) Failure to file a report (distributor or jobber) 20% of tax—N.J.S.A. 54:39-27 (2) Failure to pay—N.J.S.A. 54:49-3**—1.5% per month, N.J.S.A. 54:49-4**—5% penalty (3) Extension of time—N.J.S.A. 54:49-3**—9% per annum N.J.S.A. 54:39-64(b)	3 years to assess**	(1) Distributors 1 year from date of payment 54:39-29 (2) Those refundable 6 months 54:39-67
10. PUBLIC UTILITY FRANCHISE AND GROSS RECEIPTS	Failure to file report \$100 per day 54:30A-19 and 54:30A-55; interest 1.5% per month**	2 years**	2 years**
11. SALES AND USE	(1) Failure to file—N.J.S.A. 54:49-4**—\$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3**—1.5% per month, N.J.S.A. 54:49-4**—5% penalty (3) Extension of time—N.J.S.A. 54:49-3**—9% per annum N.J.S.A. 54:32B-26	3 years** 54:32B-27	2 years after payment of tax by customer 54:32B-20
12. SAVINGS INSTITUTION	(1) Failure to file—N.J.S.A. 54:49-4**—\$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3**—1.5% per month, N.J.S.A. 54:49-4**—5% penalty (3) Extension of time—N.J.S.A. 54:49-3**—9% per annum N.J.S.A. 54:10D-5	5 years to assess 54:10D-16**	2 years 54:49-14** 54:49-16**

\*Penalties and interest were substantially increased by c. 177, P.L. 1975

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

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
<p>9. Wholesalers and retailers records 2 years 54:39-33; daily—1 year 54:39-34</p> <p>Distributors and gasoline jobbers records 1 year 54:39-25</p>	<p>(1) Failure to pay tax—crime of the fourth degree 54:39-55**</p> <p>(2) Making any false statements—crime of the fourth degree 54:39-55**</p> <p>(3) Concealing any material fact—crime of the fourth degree 54:39-55**</p> <p>(4) Obtaining fuel falsely—crime of the fourth degree** 54:39-56</p>	<p>(1) Within 90 days to Tax Court—Rule 8:4-1(b) from docketed debts 54:39-47</p> <p>(2) Within 90 days from any order or assessment of the Director 54:39-49</p>
<p>10. 2 years**</p>	<p>False swearing, perjury—crime of the fourth degree** 54:52-2** 54:30A-19 and 54:30A-55</p>	<p>Within 90 days to Tax Court—Rule 8:4-1(b)</p>
<p>11. 3 years 54:32B-16</p>	<p>Failure to file, willfully filing false returns or failure to pay over tax—disorderly person** 54:32B-26</p>	<p>(1) Where determination is made by Division, 30 days to appeal to the Director for a hearing 54:32B-19</p> <p>(2) After Director's decision 90 days to appeal to Tax Court—Rule 8:4-1(b)</p>
<p>12. 5 years**</p>	<p>(1) Failure to file report or filing fraudulently—crime of the fourth degree** 54:52-1**</p> <p>(2) False swearing to evade tax—crime of fourth degree** 54:52-2**</p> <p>(3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree** 54:52-4**</p>	<p>Within 90 days to Tax Court—Rule 8:4-1(b)</p>

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

TAX	PENALTIES AND INTEREST*	COLLECTION AND ASSESSMENT**	REFUNDS
13. SPILL COMPENSATION	(1) Failure to file—N.J.S.A. 54:49-4**—\$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3**—1.5% per month, N.J.S.A. 54:49-4**—5% penalty (3) Extension of time—N.J.S.A. 54:49-3**—9% per annum	NONE	2 years 54:49-14** and 54:49-16**
14. STATE TAX UNIFORM PROCEDURE LAW	(1) Failure to file—N.J.S.A. 54:49-4—\$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3**—9% per annum	Not a taxing law	2 years 54:49-14 and 54:49-16
15. WAGE REPORTING ACT	Failure by employer to file report—N.J.S.A. 54:1-62—first failure up to \$1 per employee, second failure up to \$5 per employee, third and subsequent failures up to \$25 per employee.	Not a taxing law	Not a taxing law
16. ALCOHOLIC BEVERAGE WHOLESALE SALES	(1) Failure to file—N.J.S.A. 54:49-4**—\$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3**—1.5% per month, N.J.S.A. 54:49-4**—5% penalty (3) Extension of time—N.J.S.A. 54:49-3**—9% per annum N.J.S.A. 54:32C-12, 13	3 years to assess**	2 years N.J.S.A. 54:49-14** and N.J.S.A. 54:49-16**
17. SOLID WASTE RECYCLING	(1) Failure to file—N.J.S.A. 54:49-4—\$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—9% per annum	NONE	2 years 54:49-14 and 54:49-16
18. LANDFILL CLOSURE AND CONTINGENCY	(1) Failure to file—N.J.S.A. 54:49-4—\$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—9% per annum	NONE	2 years 54:49-14 and 54:49-16

\*Penalties and interest were substantially increased by c. 177, P.L. 1975



**STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (CONTINUED)**

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
13. 2 years for the Director 54:50-10	(1) Failure to file a report or filing fraudulently—crime of the fourth degree*7—58:10-23.11h(f) (2) False swearing to evade tax—crime of the fourth degree*7—54:52-2*2 (3) Giving false information—up to \$25,000—58:10.23.11u	(1) Within 30 days to the Director 54:49-18 and 58:10-23.11(d) (2) Subject to rules of Tax Court and/or Superior Court
14. 2 years for the Director 54:50-10	(1) Failure to file report or filing fraudulently—crime of the fourth degree*7—54:52-1*2 (2) False swearing to evade tax—crime of the fourth degree*7—54:52-2*2 (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree*7 54:52-4*2	(1) Within 30 days to the Director 54:49-18** (2) Subject to rules of Tax Court
15. 3 years*3	Follow criminal penalties under #14 (State Tax Uniform Procedure Law)	Follow appeals under #14 (State Tax Uniform Procedure Law)
16. 3 years, N.J.S.A. 54:32C-7	Failure to file, willfully filing false returns or failure to pay over tax—disorderly person*8 N.J.S.A. 54:32C-13	(1) Where determination is made by Division, 30 days to appeal to the Director for a hearing N.J.S.A. 54:32C-10 (2) After Director's decision 90 days to appeal to Tax Court N.J.S.A. 54:32C-14 Rule 8:4-1(b)
17. 2 years for the Director 54:50-10	(1) Failure to file report or filing fraudulently—crime of the fourth degree—13:1 E-95e(1) (2) False swearing to evade tax—crime of the fourth degree—54:52-2 (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree 54:52-4	(1) Within 30 days to the Director 54:49-18 and 13:1E-95c (2) Subject to rules of Tax Court and/or Superior Court
18. 2 years for the Director 54:50-10	(1) Failure to file a report or filing fraudulently—crime of the fourth degree—13:1E-104e(1) (2) False swearing to evade tax—crime of the fourth degree—54:52-2 (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree 54:52-4 (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree 54:52-4 (4) Failure to deposit or misuse of escrow account funds—crime of the third degree—13:1E-109b	(1) Within 30 days of the Director 54:49-18 and 13:1E-104c (2) Subject to rules of Tax Court and/or Superior Court

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

\*2 State Tax Uniform Procedure Law governs

\*3 Administrative Decision

\*4 From second month after tax due

\*5 *Vicoa, Inc. v. Director, Division of Taxation*, 166 N.J. Super. 496 (App. Div., 1979)

\*6 Crime of the third degree—Sentence of imprisonment is to be fixed by the court and not to be less than three years nor to be in excess of five years. A fine is not to exceed \$7,500.00.

\*7. Crime of the fourth degree—Sentence of imprisonment is to be fixed by the court and not to be in excess of eighteen months. A fine is not to exceed \$7,500.00.

\*8. Disorderly person—Sentence of imprisonment is to be fixed by the court and not to be in excess of six months. A fine is not to exceed \$1,000.00.

\*9. See P.L. 1979, c. 367—Crime of the fourth degree—Sentence of imprisonment is to be fixed by the court and not to be in excess of eighteen months. A fine is not to exceed \$5,000.00.

**TABLE 36  
CALENDAR OF TAX EVENTS  
DUE DATES**

TAXES	Payable monthly or bi-monthly	Payable Quarterly	Payable Semi-Annually	Payable Annually	Reports Monthly
1 Alcoholic Beverage Tax	Bimonthly By the 15th.				Licenses
2 Financial Business Tax				By April 15th.	
3 Business Personal Property Tax			Sept. 15th. Feb. 15th.		
4 Cigarette Tax	Taxes are prepaid by distributors before distribution				Licenses
5 Corporation Business Tax	Due 15th day of 4th month after close of accounting period.				
6 Corporation Income Tax	Due 15th day of 4th month after close of accounting period.				
7 Emergency Transportation Tax		April 30-July 31 Oct. 31-Jan. 31		By April 15th. <sup>1</sup>	
8 Gross Income Tax				By April 15th. <sup>1</sup>	
9 Insurance Premiums Tax				By March 1st.	
10 Local Property Tax		Feb., May, Aug. & Nov. 1			
11 Motor Fuels Tax	Next to last business day				Inventories
12 Sales and Use Tax	Remittance when \$100 or more	Jan., April, July & Oct. 20			
13 Savings Institution Tax	Due 3½ months after close of the companies accounting period				
14 Spill Compensation Tax	Monthly by the 20th				
15 Railroad Property (class II) Tax				Dec. 1st.	
16 Railroad Franchise Tax				June 15th	
17 Public Utility Franchise Tax (for municipal use)				*May, Sept. & Dec.	
18 Public Utility Gross Receipts Tax (for municipal use)				*May, Sept., & Dec.	
19 Public Utility Excise Tax (for state use)				May 1st.	
20 Local Assistance Fund			July 5 Oct. 1		
21 Alcohol Beverage Wholesales	Monthly by the 20th				
22 Sanitary Landfill	Monthly by the 20th				
23 State Recycling	Monthly by the 20th				

<sup>1</sup>Taxpayers on a fiscal year; tax is due the 15th day of the 4th month following the close of the taxpayer's fiscal year.

\*Billed annually, payable by the State in three installments.

\*\*By June 1 for Banking Corporations.

\*\*\*By July 15 for Banking Corporations.

**CALENDAR OF TAX EVENTS  
DUE DATES (Continued)**

Reports Annually	Assessment Dates	Appeals Dates	State Certification Dates	State Distribution or Apportionment Dates	Lien Attachment against Property & Assets
1					
2	Dec. 31st.		By Nov. 10th.	By Dec. 15th.	Jan. 1st. after tax is due
3		Within Three Months	**	***	
4					
5		Within Three Months	**	***	Jan. 1st. after tax is due
6		Within Three Months			
7	By the last day of February				
8	By the last day of February				
9	By March 1st.				
10	Oct. 1st.	By Aug. 15th.			
11		Within One Year			
12					
13		Within Three Months			Jan. 1st. after tax is due
14					
15	March 1st.	Dec. 15th.	3rd. Monday in May		By Dec. 15
16	April 1st.	June 1st.	1st Tuesday in September		
17	Sept. 1 & Feb. 1	May 1st.	Within 90 days	On or Before May 1	Before January 1st.
18	Sept. 1 & Feb. 1	June 2nd.		On or Before May 1	
19		April 1st		On or Before April 1	
20					
21					
22					
23					

**TABLE 37  
SUMMARY HISTORY OF TAXES**

Tax & Citation	Date Of doption	First Tax Rate	First Tax Change
1 ALCOHOLIC BEVERAGE N.J.S.A. 54:41-1	1933	3¢ per gallon tax on beer	1933—3-1/3¢ per gallon of beer \$1.00 per gallon for liquor
2 BUSINESS PERSONAL PROPERTY N.J.S.A. 54:11A-1	1966	1.3% on 50% of original cost of tangible property used in business	
3 CIGARETTE N.J.S.A. 54:40A-1	1948	3¢ per pack (20 cigarettes) (1.5¢ per 10 cigarettes)	1956—3¢ to 5¢ per pack of 20 cigarettes
4 CORPORATION BUSINESS N.J.S.A. 54:10A-1	1884	1/10 of 1% upon turnpike company's par value or number of shares of capital stock; 2% upon gross receipts of car companies	1958—1% on allocable net income 1946—8/10 mill per \$1 on allocable net worth
5 C.B.T.—BANKING CORP. N.J.S.A. 54:10A-1 et. seq.	1975	2 mills per \$ on allocated net worth & 7 1/2% on all allocated net income.	1980—2 mills per \$ on allocated net worth & 9% on all allocated net income
6 C.B.T.—FINANCIAL CORP. N.J.S.A. 54:10A-1 et. seq.	1975	2 mills per \$ on allocated net worth & 7 1/2% on all allocated net income.	1980—2 mills per \$ on allocated net worth & 9% on all allocated net income
7 CORPORATION INCOME N.J.S.A. 54:10E-1	1973	7 1/2% of allocated net income to corporations not subject to the Corporation Business Tax but deriving income in New Jersey	
8 EMERGENCY TRANSPORTATION N.J.S.A. 54:8A-1	1961	2% to 10% net income earned in New York State and 1% to 5% on net capital gains	1965—amended to conform with U.S. Revnue Act of 1964
9 FINANCIAL BUSINESS N.J.S.A. 54:10A-1	1946	3/4 of 1% on net worth less specified deductions	1970—increased rate from 3/4 of 1% to 1 1/2%
10 GROSS INCOME	1976	Graduated from 2-2 1/2% on taxable income	
11 INSURANCE PREMIUMS N.J.S.A. 54:16-1	1885	35/100 of 1% on taxable premiums	1945—2%
12 MOTOR FUELS N.J.S.A. 54:39-1	1927	2¢ per gallon on fuels on public highways	December 1, 1930—increased from 2¢ to 3¢ per gallon
13 PUBLIC UTILITY N.J.S.A. 54:30A-16	1884	2% on gross receipts off telephone & telegraph companies; 0.5% on gross receipts; 5% on dividends; 8% on gross receipts of oil and pipeline companies	1917—rates increased from 2% to 5% with a gradual increase of 1% per year
14 RAILROAD N.J.S.A. 54:29A-1	1830	0.5% of either capital stock or cost of the road, equipment and appurtenances	1884—0.5% of total valuations for State use; 1% for local use
15 SALES AND USE N.J.S.A. 54:32B-1	1966	3% or 3¢ on a dollar of retail sales	1970—increased rate to 5% or 5¢ on a dollar
16 SAVINGS INSTITUTION N.J.S.A. 54:10D-1	1973	5% on net income of savings banks and savings and loan and building and loan associations	1979—reduced rate from 5% to 3% of net income
17 SPILL COMPENSATION	1977	\$.01 per barrel or non-liquid equivalent	1980—increased rate from \$.01 to \$.04 per barrel
18 TRANSFER INHERITANCE N.J.S.A. 54:33-1	1892	5% tax on property transferred from decedent to beneficiary	1914—reduced rate of 5% to 2% for immediate family on excess of \$5,000 but not more than \$50,000
19 SOLID WASTE RECYCLING N.J.S.A. 13:1E-92	1982	\$0.12 per cubic yard	
20 LANDFILL CLOSURE AND CONTINGENCY N.J.S.A. 13:1E-100	1982	\$0.15 per cubic yard	

**SUMMARY HISTORY OF TAXES (Continued)**

Most Recent Change	No. Of Rate Changes Since Adoption	Revenue Disposition	
		State	Local
1 1972—liquor increased to \$2.80 per gallon. Wine, vermouth and sparkling wine—\$.30	6	100%	
2	0	100%	
3 1972—14¢ to 19¢ per pack of 20 cigarettes	7	100%	
4 1980—net income tax increase from 7-1/2 to 9% 1954—net worth tax increase to 2 mills per \$1	12	100%	
5	1	50%	County 25% Municipality 25%
6	1	50%	County 25% Municipality 25%
7	0	100%	
8 1972—increase in tax rate schedule from 14% to 15% on taxable income exceeding \$25,000 and a 2½% surcharge	4	100%	
9 1975—Incorporated financial business subject to corporation tax	1	50%	County 25% Municipality 25%
10	0		100%
11	1	100%	
12 1972—rate increased from 7¢ to 8¢ per gallon	8	100%	
13 1960—7½% on gross receipts and 1971—adopted a 50% prepayment provision	7	100%	
14 1948—franchise tax at 100% on operating income Based on track miles	12		100%
15	1	100%	
16	1	100%	
17 1982—rate reverts back to \$.01 per barrel	2	100%	
18 1962—rate increased from 5% to a maximum of 16%	3	95%	5%
19	0	100%	
20	0	100%	

**TABLE 38  
TAX COLLECTIONS<sup>1</sup> (TIME SERIES)**

Year	BEVERAGE TAX			CIGARETTE TAX		
	Gross	Refunds	Net	Stamps and miscellaneous Revenues	License	Total <sup>2</sup>
1970	42,475,339	858	42,474,480	117,670,713	251,136	117,921,849
1971	43,513,733	621	43,513,112	123,404,596	400,402	123,804,998
1972	45,372,719	845	45,371,873	134,143,149	412,675	134,555,824
1973	49,914,215	121	49,914,093 <sup>3</sup>	165,100,486	427,141	165,527,628
1974	56,785,401	4,682	56,780,718	167,658,803	416,543	168,075,347
1975	54,664,558	1,298	54,663,260	167,020,639	431,284	167,452,123
1976	55,358,618	3,137	55,355,481	168,104,604	396,580	168,501,184
1977	53,825,552	113	53,825,439	166,962,622	392,012	169,354,634
1978	54,927,490	76	54,927,414	170,495,269	391,031	170,896,300
1979	54,463,006	10	54,462,996	170,145,082	378,731	170,523,813
1980	55,491,919	5	55,491,914	171,684,671	368,938	172,053,509
1981	58,919,688	1,010	58,918,678	174,932,370	352,203	175,678,734
1982	59,498,017	382,017	59,116,343	177,196,615	356,445	177,553,060

<sup>1</sup>Fiscal year ending June 30th. For figures of prior years, see Annual Reports of 1955 and 1969.

<sup>2</sup>Gross collection. Net collections after cash refunds: 1980—\$171,245,450; 1981—\$175,284,573; 1982—\$177,445,227.

<sup>3</sup>Reflects 11 months' collection due to bimonthly reporting.

Year	Sales Tax	Emergency <sup>a</sup> Transportation Tax	Business Personal Property Tax	Financial <sup>a</sup> Business Tax	Corporation Business Tax
1973	\$ 681,937,905	\$25,522,028	\$57,777,890	\$4,294,141	\$249,642,024
1974	735,064,595	31,920,293	64,273,821	5,183,309	281,999,190
1975	770,380,745	34,733,844	70,522,348	6,251,344	313,757,103
1976	829,483,092	39,063,774	77,979,545	1,021,383	399,036,603
1977	905,149,435	30,453,830	80,491,075	145,576	462,368,237
1978	1,003,342	20,847,708	81,176,155	92,060	497,850,787
1979	1,098,017,244	35,201,112	78,676,962	121,360	538,506,682
1980	1,179,877,566	34,464,614	70,893,758	628,032	627,207,517
1981	1,201,213,918	41,888,784	64,531,427	35,942	770,298,738
1982	1,303,877,865	42,801,252	58,438,198	20,595	840,564,472

<sup>a</sup>Represents Unincorporated Financial Business Collections and audit receipts from both Incorporated and Unincorporated Financial Business since 1976.

<sup>b</sup>Transportation tax reflects transferred amount to Gross Income Tax (C. 68. P.L. 1976) since 1977.

Year	MOTOR FUELS			INSURANCE PREMIUMS TAX				
	Gross	Refunds	Net	Domestic Insurance (Other Than Life)	Foreign Insurance (Other Than Life)	Domestic Life Insurance	Foreign Life Insurance	Total <sup>a</sup>
1970	205,647,482	6,048,393	199,599,109	477,002	24,474,032	350,756	9,368,375	34,690,167
1971	216,082,468	5,827,006	210,255,461	684,684	31,168,342	319,312	11,111,482	43,283,820
1972	230,167,869	5,639,750	224,528,118	743,802	34,211,124	396,350	11,193,376	46,544,652
1973	274,745,185	6,544,153	268,201,032	461,486	34,957,226	526,637	12,500,477	48,445,826
1974	275,456,460	6,968,263	268,488,197	801,063	35,606,023	81,254	13,017,749	49,506,089
1975	279,997,299	7,522,525	272,474,774	642,233	37,116,744	154,669	13,925,787	51,839,433
1976	288,944,416	7,442,964	281,501,447	641,749	41,597,148	715,290	14,897,699	57,851,880
1977	292,099,702	3,281,924	288,817,778	978,142	50,870,005	101,513	18,740,306	70,689,966
1978	297,787,831	2,044,594	295,743,237	2,040,917	56,778,579	165,048	17,907,932	76,892,476
1979	301,498,387	3,474,139	298,024,258	1,525,218	65,246,079	373,594	18,348,595	85,493,486
1980	283,829,538	2,969,499	280,860,039	1,188,997	68,907,992	79,807	20,848,885	91,025,681
1981	280,080,935	2,043,279	278,037,674	1,753,581	77,006,232	81,010	18,832,502	97,653,325
1982	282,851,586	2,094,436	280,757,150	11,142,710	76,918,542	6,204,249	20,754,340	115,019,840

<sup>a</sup>Gross collections. Net collections after cash refunds: 1980—\$90,936,373; 1981—\$97,557,248; 1982—\$114,403,823



**TABLE 38 (Continued)**  
**TAX COLLECTIONS<sup>1</sup> (TIME SERIES) (Continued)**

<b>DEATH TAXES<sup>1</sup></b>							
INHERITANCE							
Year	State Use	RESIDENT County Use	Total	Nonresident	Total Inheritance	Estate	Total Death Taxes <sup>2</sup>
1970	64,359,972	2,876,998	67,236,970	441,624	67,678,594	2,414,618	70,093,213
1971	63,221,347	3,285,286	66,506,633	480,994	66,987,628	1,550,239	68,537,867
1972	75,081,201	2,902,686	77,983,888	709,754	78,693,643	868,834	79,562,477
1973	74,321,489	3,196,412	77,517,901	514,851	78,032,753	1,318,705	79,351,458
1974	86,428,916	3,683,957	88,902,915	744,977	90,857,851	1,209,959	92,067,810
1975	79,907,869	4,205,677	84,113,546	802,279	84,915,825	1,871,639	86,787,465
1976	79,494,409	3,706,662	83,201,071	753,175	83,954,246	2,167,080	86,121,326
1977	87,075,525	.....	87,075,525	749,900	87,825,425	1,534,982	89,360,407
1978	99,206,264	.....	99,206,264	982,271	100,188,535	485,981	100,674,516
1979	104,102,534	.....	104,102,534	130,863	104,233,397	995,609	105,229,006
1980	112,811,679	.....	112,811,671	5,306	112,816,977	4,272,078	117,088,055
1981	124,963,058	.....	124,963,058	1,188,853	126,151,911	1,529,544	127,681,455
1982	125,339,057	.....	125,330,057	1,817,287	127,147,344	2,737,278	129,884,622

<sup>1</sup>Fiscal year ending June 30th. For figures at prior years, see Annual Reports of 1955 and 1969.  
<sup>2</sup>Gross collections. Net collections after cash refunds: 1980—\$111,646,287; 1981—\$122,318,134; 1982—\$124,938,624.

**TABLE 39**  
**TAX ASSESSMENTS<sup>2</sup> (TIME SERIES)**

Year	PROPERTY TAX				FRANCHISE TAX For State Use	TOTAL RAILROAD TAX	PUBLIC UTILITY TAX	
	For State Use	For Local Use	Total Property Tax	Franchise and Gross Receipts Tax			Excise Tax for State Use	TOTAL UTILITY TAX
	1970	7,312,073	.....	7,312,073			97,948	1,410,021
1971	7,155,206	.....	7,155,206	52,790	7,207,997	153,016,968	20,416,989 <sup>4</sup>	173,433,957
1972	6,978,171	.....	6,978,171	106,259	7,084,430	174,934,438	24,623,531	199,557,969
1973	6,887,272	.....	6,887,272	54,872	6,942,145	193,921,690	27,147,286	221,068,976
1974	6,518,508	.....	6,518,508	48,742	6,567,250	215,515,753	30,319,725	245,935,478
1975	6,061,869	.....	6,061,869	42,600	6,104,469	260,760,754	37,720,422	298,481,176
1976	5,955,017	.....	5,955,017	57,717	6,012,734	308,277,342	4,031,184	352,308,526
1977	3,445,208	.....	3,445,208	27,147	3,472,355	353,526,553	50,014,535	403,541,068
1978	3,285,526	.....	3,285,526	23,999	3,309,525	394,204,165	55,318,352	449,522,517
1979	3,322,776	.....	3,322,776	27,497	3,350,273	426,326,423	59,201,895	485,528,318
1980	3,037,838	.....	3,037,838	45,056	3,082,894	462,199,179	64,653,651	526,852,830
1981	3,021,924	.....	3,021,924	30,324	3,052,248	570,235,633	81,201,684	651,437,317
1982	126,567	.....	126,567	40,092	166,659	619,332,368	95,279,980	714,612,348

<sup>2</sup>Calendar year, for figures of prior years see Annual Reports 1955 and 1969.  
<sup>4</sup>Does not include \$10,231,221 prepayment for Calendar 1972 (c. 108 and 109, P.L. 1971).

**TABLE 40  
LOCAL TAX STATISTICS<sup>1</sup>**

Year	Valuation of land and improvements	Valuation personal property	Net Valuation taxable	Average rate per \$100 of Valuation	County tax
1970	\$ 35,747,131,383 <sup>2</sup>	\$ 720,543,375	\$ 36,467,674,758	\$5.396	\$ 365,347,436.64
1971	41,235,025,378 <sup>2</sup>	834,700,150	42,069,725,528	5.282	430,328,035.48
1972	50,427,730,707 <sup>2</sup>	1,024,809,549	51,446,431,110	4.746	472,788,994.59
1973	58,727,225,463	1,163,529,432	59,885,223,994	4.316	499,788,220.24
1974	65,569,254,167	1,259,585,590	66,821,552,181	4.133	546,534,809.45
1975	71,604,254,492	1,345,713,571	72,940,758,787	4.142	615,011,141.02
1976	76,977,351,719	1,484,239,768	78,444,350,671	4.265	692,199,667.12
1977	81,947,717,136	1,601,960,109	83,529,378,044	3.899	731,632,875.82
1978	88,096,325,059	1,671,179,967	89,724,637,362	3.709	764,925,168.37
1979	95,245,570,423	1,748,360,456	96,974,994,893	3.602	813,681,121.37
1980	101,750,296,002	1,782,952,076	103,486,392,982	3.666	874,410,255.73
1981	109,247,254,175	1,815,027,347	111,002,530,111	3.776	963,892,829.01
1982	118,680,793,160	1,912,098,371	120,514,450,565	3.783	1,054,061,419.33

Year	County library tax	Local health service taxes	District school tax	Local municipal purpose tax	Deductions Allowed Veterans and Senior Citizens	Total property tax	Total bank stock tax
1970	\$ 3,331,620.89	.....	\$ 1,111,248,145.31	\$ 453,837,827.61	\$33,853,040.00	\$1,967,618,070.45	\$15,652,640.28
1971	4,882,879.29	.....	1,288,150,617.97	465,713,295.62	33,981,319.00	2,222,256,147.36	17,197,245.12
1972	4,420,736.67	.....	1,404,171,924.44	525,351,850.96	34,839,439.66	2,441,572,946.32	19,239,919.48
1973	5,055,372.25	.....	1,518,783,128.89	526,003,820.59	35,260,846.66	2,584,891,388.63	20,795,332.20
1974	5,687,659.33	.....	1,589,947,109.04	583,719,724.46	35,686,746.00	2,781,556,046.28	22,638,473.44
1975	6,454,176.64	.....	1,692,772,039.56	670,606,612.40	36,205,890.50	3,021,049,860.12	24,450,606.40
1976	7,373,042.99	.....	1,225,927,728.23	783,479,525.72	36,566,753.50	3,345,546,717.76	.....
1977	7,956,286.43	.....	1,782,383,844.04 <sup>3</sup>	735,100,661.42	51,884,214.00	3,257,073,667.71	.....
1978	8,640,129.13	\$4,664,181.00	1,804,578,745.85	774,766,122.42	.....	3,327,574,346.77	.....
1979	9,306,237.11	4,265,537.85	1,911,739,993.52 <sup>4</sup>	754,001,244.25	.....	3,492,936,977.24 <sup>4</sup>	.....
1980	10,849,989.40	5,092,627.40	2,073,689,560.54	829,655,955.62	.....	3,793,898,388.77	.....
1981	12,788,769.94	7,069,503.00	2,284,892,378.69	923,314,099.84	.....	4,191,857,580.48	.....
1982	14,608,184.43	7,861,499.00	2,453,948,574.42	1,027,924,691.93	.....	4,558,756,569.01 <sup>5</sup>	.....

<sup>1</sup>For figures of prior years, see Annual Reports of 1955 and 1969.

<sup>2</sup>Exclusive of Parsonage Exemptions, Fallout Shelter Exemptions, Totally Disabled Veteran Exemptions, Air and Water Pollution Equipment Exemptions and Certain Water Supply and Sewage Disposal Equipment Exemptions.

<sup>3</sup>Exclusive of Total Adjustment of Deferred Reduction (c. 113, L. 1976).

<sup>4</sup>Warren County Blalirstown Twp. included \$77,291.01 which had been allocated from municipal surplus in the district school purpose taxes. This amount was not included in the county total on which tax rate is computed.

<sup>5</sup>Includes \$352,000.00 in Bergen County for garbage district.

## CORPORATION BUSINESS TAX

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

- |  |  |
|--|--|
| January 1.                                     | The tax shall constitute a lien on all of the taxpayer's property and franchise on and after January 1 of the year next succeeding the year in which it is due and payable. (N.J.S.A. 54:10A—16.)  |
| First Monday<br>In January.<br>(On or before.) | Director shall report to the Secretary of State the names of all Domestic corporations which for two years next preceding the report have failed to pay the franchise taxes assessed against them; the charter of such companies is thereupon voided. (N.J.S.A. 54:11—2.)  |
| December 1.<br>(On or before.)                 | In the event of failure or neglect of any taxpayer which is a foreign corporation to pay the tax on or before the first day of December in each year, immediate notice thereof may be given by the Director to the Secretary of State who shall immediately revoke the certificate of authority of said corporation to do business in the State of New Jersey. (N.J.S.A. 54:10A—21.) |
| Within 90 days                                 | Appeal to Tax Court must be made by taxpayers subject to tax under N.J.S.A. 54:10A-1, etc., within 90 days after any decision, order, finding, assessment or action of the Director. (N.J.S.A. 54:10A-19.2(a).)  |
| After three<br>months'<br>delinquency          | After tax has been delinquent three months, application may be made to the Superior Court by Attorney General for an injunction to restrain corporation from exercise of any franchise, or the transaction of any business within New Jersey until payment of such tax and penalties and interest due thereon and costs. (N.J.S.A. 54:10A—20.)                                       |

### INSURANCE TAXES

- |                             |  |
|-----------------------------|--|
| March 1.<br>(On or before.) | Annual return must be filed by each foreign fire insurance company which takes insurance risks on property in this state with the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district. (R.S. 54:18—1.)                                    |
| March 1.<br>(On or before.) | Annual return must be filed by agents and brokers of foreign fire insurance companies who directly or indirectly place insurance upon property in this State with the treasurer of the duly incorporated firemen's relief association of the municipality, portion of a township or fire district. (R.S. 54:18—2.) |
| March 1.<br>(On or before.) | Annual tax shall be paid by foreign fire insurance companies to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district. (R.S. 54:18—1.)  |

- March 1.  
(On or before.) Annual tax shall be paid by agents and brokers of foreign fire insurance companies to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district. (R.S. 54:18—2.)
- March 1.  
(On or before.) Annual report of all stock, mutual and assessment insurance companies must be filed with the Commissioner of Insurance. (N.J.S.A. 54:18—8.)
- March 1.  
(On or before.) Annual return of all domestic life insurance companies reporting data pertinent to the tax imposed under Chapter 101, Laws of 1950, must be filed with the Commissioner of Insurance. (N.J.S.A. 54:18A—19.)
- March 15.  
(On or before.) Annual return of all domestic stock insurance companies (other than life) reporting data pertinent to the tax imposed under Chapter 227, Laws of 1952, must be filed with the Commissioner of Insurance. (N.J.S.A. 54:16A—5.)
- April 1.  
(On or before.) Report of tax data pertinent to tax to be imposed under Chapter 227, Laws of 1952 to be made to Director of Division of Taxation by Commissioner of Insurance. (N.J.S.A. 54:16A—6.)
- April 1.  
(On or before.) In order to be entitled to receive any part of the moneys distributable under Section 54:17—4, local firemen's relief associations are required to file a statement with the Commissioner of Insurance, on or before this date in the manner prescribed by law. (R.S. 54:17—5.)
- April 1.  
(On or before.) Report of tax data pertinent to tax to be imposed under Chapter 101, Laws of 1950, to be made by Commissioner of Insurance to Director of Division of Taxation (N.J.S.A. 54:18A—19.)
- April 15.  
(On or before.) Amount of franchise tax payable and apportionment thereof under Chapter 227, Laws of 1952, to be certified by Director of Division of Taxation to each domestic insurance company—other than life, and to county and municipality within which the principal office of such company is located. (N.J.S.A. 54:16A—7.)
- May 1.  
(On or before.) Amount of franchise tax payable under Chapter 101, Laws of 1950, to be certified by Director of Division of Taxation to each domestic life insurance company and to county and municipality within which the principal office of such company is located. (N.J.S.A. 54:18A—19.)
- June 1.  
(On or before.) Insurance premium tax payment is due. (N.J.S.A. 54:18A—1.)
- November 15.  
(On or before.) Certification of the sum apportioned to each mutual association and stock company on account of its ratable share of the cost of maintenance and operation of the Motor Vehicle Security-Responsibility Law during the preceding fiscal year, to be made by the Commissioner of Insurance to Director of Division of Taxation. (N.J.S.A. 39:6—59.)

**December 31.  
(On or before.)**

**The amount apportioned to each mutual association and stock company as its ratable share of the cost of administration of the Motor Vehicle Security-Responsibility Law during the preceding fiscal year, is payable to the Director of Division of Taxation. (N.J.S.A. 39:6—59.)**



## LOCAL PROPERTY TAX CALENDAR

CODE: A-Assessor; C-Collector; FO-Finance Officer; C.B.T.-County Board of Taxation

### JANUARY

DATES	CODE	
Jan. 1	A & C	Appeals from Added Assessments shall be heard by the C.B.T. not later than Jan. 1. (N.J.S.A. 54:4-63.11)
Jan. 1	A & C	Appeals from Assessors Omitted Assessments for current year shall be heard by the C.B.T. not later than Jan. 1. (N.J.S.A. 54:4-63.39)
Jan. 1	C	Real property taxes become a lien. Accrue to Tax Title Lien Ledger. (N.J.S.A. 54:5-6)
Jan. 1	C	Forward to recipients of prior year \$160 Property Tax Deductions post-tax year statement form. (N.J.S.A. 54:4-8 et seq.)
Jan. 1	FO	Transfers of prior year's appropriation permitted during first three months of this year. (N.J.S.A. 40A:4-59)
Jan. 1	FO	Governing body to designate depository(ies). Resolution for facsimile signatures. (N.J.S.A. 40A:5-14)
Jan. 1	FO	Ascertain bond of municipal collector, custodian of school moneys and tax searcher. (N.J.S.A. 54:4-12.4; 18A:17-32; 40A:5-34 et seq.)
Jan. 1	FO	Ascertain passage of resolution designating tax search officer.
Jan. 1	FO	N.J. Health Benefit Fund Administrative expense payable.
Jan. 7 (About)	FO	Receipt of Federal Revenue Sharing quarterly payment.
Jan.10 (Before)	A	Assessor to be notified of material depreciation of structure occurring after Oct. 1 and before Jan. 1 (N.J.S.A. 54:4-35.1)
Jan. 10	A	File with County Board of Taxation copy of "Initial Statement" and "Further Statement." (N.J.S.A. 54:4-4.4)
Jan. 10	A	Assessment Lists and Duplicates filed with County Board of Taxation. (N.J.S.A. 54:4-35)
Jan. 10	A	Form SR-3A (two copies) to be filed at County Board of Taxation. (N.J.S.A. 54:4-26)
Jan. 10 (On or Before)	A	File with County Board of Taxation a statement of the estimated total amount of approved tax deductions allowable against taxes, i.e., Veteran & \$160 Property Tax Deduction. (N.J.S.A. 54:4-36.1)
Jan. 10 (By)		Assessors to forward duplicate copies of Farmland Applications to L.P. & P.U.B.



Jan. 10 (After)	C	County Board of Taxation may permit tax collector to have custody of tax duplicate.
Jan. 15	FO	Report of Qualified Housing Projects to County Board of Taxation. (N.J.S.A. 55:14J-1)
Jan. 25	A, CBT	C.B.T. shall mail copy of equalization table to assessor and post copy at the court house. (N.J.S.A. 54:3-17)
Jan. 31 (Before)	FO	Chief Financial Officer ascertains temporary appropriations budget. (N.J.S.A. 40A:4-19)
Jan. 31 (By)	FO	Annual Debt Statement due by Chief Financial Officer.
Jan. 31 (By)	FO	Municipal Aid certificate of expenditure, re: State Aid filed with N.J. Department of Transportation.

NOTE: Complaints (Appeals) from judgments rendered by C.B.T. on Added and Omitted Assessment appeals must be filed with the Tax Court within 45 days of the service of such judgment. (N.J.S.A. 54:2-39)

## FEBRUARY

DATES	CODE	
Feb. 1 (On or Before)	A & C	On or before February 1, all recipients of a \$160 Property Tax Deduction for the pre tax year must file a statement with the municipal tax collector showing their income for the pre tax year and their anticipated income for the present year (N.J.S.A. 54:4-8.44a As amended)
Feb. 1	CBT	The C.B.T. meets on Feb. 1 of the tax year to hold hearings on the County Equalization Table. Hearings must be concluded before March 10. (N.J.S.A. 54:318)
Feb. 1	C	First installment of taxes due. (N.J.S.A. 54:4-66)
Feb. 10	A & C	Notice of Disallowance of (1980) \$160 Property Tax Deduction to be sent when Post-Tax Year Statement either is not filed or reveals income in excess of \$5,000.
Feb. 10 (On or Before)	FO	Annual Financial Statement to be filed by Chief Financial Officer. If failure to file within 5 days, subject to penalty of \$5.00 per day.
Feb. 10 (By)	FO	Introduction and approval of the Municipality's Annual Budget. (N.J.S.A. 54:4-74)
Feb. 15	FO	First Installment of County Taxes due. (N.J.S.A. 54:4-63.10)
Feb. 15	C & FO	County taxes on added and omitted assessments payable by municipality. (N.J.S.A. 54:4-63.22)

## MARCH

DATES	CODE	
March 1	C	File tax collector's Annual Statement of Receipts. (N.J.S.A. 54:4-91)

March 1 C (On or Before)	Disallowed \$160 Property Tax Deduction recipients required to repay deduction previously granted. (N.J.S.A. 54:4-8.44a)
March 1 C	Disallowed \$160 Property Tax Deduction claims, if unpaid, become real property lien. (N.J.S.A. 54:4-8.44a)
March 1 C	Annual Post-Tax Year Statement to be filed with municipal tax collector where \$160 Property Tax Deduction recipient was physically incapacitated and unable to file on or before February 1. (N.J.S.A. 54:4-8.44a As amended)
March 1 FO (On or Before)	File schedule of work, Form SA-17; Bureau of Local State Aid Programs. C. 73, P.L. 1972. (N.J.S.A. 27:15-1)
March 1 FO	First installment Business Personal Property taxes to municipality. (N.J.S.A. 54:11D-6)
March 1 (On or Before)	File application for State Library Aid by Chief Financial Officer. (N.J.S.A. 18A:74-1 et seq.)
March 10 CBT	C.B.T. must complete hearings on equalization of assessments among taxing districts. (N.J.S.A. 54:3-18)
March 10 CBT	Following confirmation of the county equalization table, copies must be sent by the County Boards of Taxation to each taxing district in the county, to the Director of the Division of Taxation and the Tax Court. (N.J.S.A. 54:3-19)
March 20 FO (By)	Public hearing: adoption of Annual Municipal Budget. (N.J.S.A. 40A:4-10)
March 31 C (On or Before)	Collector to identify delinquent taxpayers, re: Homestead Tax Rebate. (N.J.S.A. 54:4-3.80)

NOTE: Complaints from a county equalization table must be filed with the Tax Court within 45 days of promulgation. (N.J.S.A. 54:2-37).

**APRIL**

DATES	CODE	
Apr. 1 (By)	A, FO, CBT	Municipal and county budgets to be certified to County Board of Taxation. (N.J.S.A. 54:4-41; 42)
Apr. 1 (On or Before)	A, C, CBT	County Boards of Taxation to establish by resolution the percentage level of taxable value of real property. (N.J.S.A. 54:4-2.27)
Apr. 7 (On or Before)	FO	Receipt of Federal Revenue Sharing quarterly payment.
Apr. 10 (On or Before)	CBT	County Boards of Taxation to mail copy of resolution establishing percentage level of taxable value of real property. (N.J.S.A. 54:4-2.27)

Apr. 15	CBT	Form SR-3A to be filed by County Board of Taxation with Local Property and Public Utility Branch.
Apr. 18	FO	School district to certify to County Board of Taxation amount appropriated for school purposes. (N.J.S.A. 54:4-45)
Apr. 30 (By)	FO	Receipt by municipality of State Road Aid payment.

**MAY**

DATES	CODE	
May 1	C	Second installment of taxes due. (N.J.S.A. 54:4-66)
May 1 (On or Before)	C	File tax collector's statement of uncollectible taxes to governing body. (N.J.S.A. 54:4-91.1)
May 1	FO	Second installment Business Personal Property taxes due to Municipality. (N.J.S.A. 54:11D-6)
May 1	FO	In lieu installment paid to municipalities for State owned property qualified under N.J.S.A. 54:4-2.2a. (N.J.S.A. 54:4-2.21)
May 3 (On or Before)	CBT	Table of Aggregates to be completed by County Board of Taxation. (N.J.S.A. 54:4-52)
May 3 (On or Before)	CBT	County Boards of Taxation to certify general tax rates. (N.J.S.A. 54:4-52)
May 13 (On or Before)	C, CBT	Completed tax duplicate to be delivered to tax collector by County Board of Taxation. Proceed with billing. (N.J.S.A. 54:4-55)
May 15	FO	Second installment of County taxes due. (N.J.S.A. 54:4-74)

**JUNE**

DATES	CODE	
June 1 (On or Before)	A & C	Assessor or Collector must notify all claimants of \$160 Property Tax Deductions which have been disallowed for the tax year that the deduction has not been granted. (N.J.S.A. 54:4-8.40 et seq.)
June 1 (By)	FO	All municipal audits must be completed and filed within 5 months after the close of the calendar year. (N.J.S.A. 40A:5-4)
June 1	FO	Franchise and Gross Receipts Taxes due municipality, first payment (25%). (N.J.S.A. 54:30A-62)
June 5 (On or Before)	C	Certification of \$160 Property Tax Deductions (Form PD-65.10) and Certification of Veterans Deductions (Form VE-WVE-1) must be completed and forwarded by tax collector to C.B.T.
2nd Mon. in June	A	Local assessors, if required by Director, Division of Taxation, shall report to the Director the description and valuation of railroad property not used for railroad purposes. (N.J.S.A. 54:29A-16)

<p>June 14 C (On or Before)</p>	<p>Final tax bills to be mailed. When billed annually, include preliminary taxes of following year. (N.J.S.A. 54:4-64)</p>
<p>June 14 C (On or Before)</p>	<p>Certification of completed mailing of final tax bills to C.B.T.</p>
<p>June 15 CBT (On or Before)</p>	<p>Annually, C.B.T. certify to Director, Division of Taxation, a summary as to number and dollar amount of total \$160 Property Tax Deductions and Veterans Deductions allowed by each district. (N.J.S.A. 54:4-8.52)</p>
<p>June 20 FO (On or Before)</p>	<p>Bank Corporation Business Tax to municipality. C. 170, P.L. 1975. (N.J.S.A. 54:10A-33)</p>
<p>June 30 C (On or Before)</p>	<p>Option of governing body to cancel uncollectible taxes and release tax collector within 60 days of filing by the tax collector. (N.J.S.A. 54:4-91.2)</p>
<p>June 30 FO</p>	<p>School levy payments to be verified at end of school fiscal period between paying municipality and recipient school district treasurers. Payment verifications to be made by municipal treasurer or other authorized paying officer.</p>
<p>June 30 FO (By)</p>	<p>Certification of debits and credits by Commissioner of Education, re: veterans' liability and administrative expenses. (C. 85, P.L. 1954; C. 37, P.L. 1955; C. 55, P.L. 1966)</p>

**JULY**

DATES	CODE	
<p>July 1 A (On or Before)</p>		<p>On or before July 1, the assessors shall mail to each taxpayer whose land has been assessed for the tax year under the provisions of the "Farmland Assessment Act of 1964" a copy of the form prescribed to claim a continuance of valuation under the act for the tax year 1982 together with a notice that the completed form is required to be filed with the assessor on or before August 1. (N.J.S.A. 54:4-23.15a)</p>
<p>July 1 C (On or Before)</p>		<p>Notification to owners of property tax reduction under Tenants' Property Tax Rebate Program. (N.J.S.A. 54:4-6.3 et seq.)</p>
<p>July 1 C (after)</p>		<p>Commence sale of property for prior year's delinquent taxes or other municipal liens. (Adhere to latest directive on homestead rebates.) (N.J.S.A. 54:5-19)</p>
<p>July 1 FO</p>		<p>Municipality's semi-annual payment: Consolidated Police and Firemen's Pension Fund. Interest payable at 6% per annum if payment is not made by July 31.</p>
<p>July 1 FO</p>		<p>Municipality's annual payment: Public Employees' Retirement System.</p>

July 5	FO	Municipal Purposes Tax Assistance Fund payment, first payment (50%). (N.J.S.A. 54:1-46 et seq.)
July 7 (On or About)	FO	Receipt of Federal Revenue Sharing quarterly payment.
July 15 (On or Before)	A & C	Homestead Tax Rebate checks to be mailed to all qualified property owners. (N.J.S.A. 54:4-3.92d)

### AUGUST

DATES	CODE	
Aug. 1 (On or Before)	A	All owners of farmland who would claim to have their land assessed under the Farmland Assessment Act must file an application with the tax assessor. (N.J.S.A. 54:4-23.6 as amended 54:4-23.13, 54:4-23.13a)
Aug. 1	C	Third installment of taxes due. (N.J.S.A. 54:4-66)
Aug. 1 (On or Before)	C, FO	Annual Custodian of School Moneys report. (N.J.S.A. 18A:17-36)
Aug. 1	FO	Third installment Business Personal Property taxes to municipality. (N.J.S.A. 54:11D-6)
Aug. 3	A	All SR-1A forms showing information on sales transactions to be used in compiling the 1980 Table of Equalized Valuations for State School Aid must be received by the Local Property & Public Utility Branch on or before August 3.
Aug. 15 (On or Before)	A & C	Taxpayers and taxing district may appeal assessed & CBT valuations to the County Board of Taxation. (Where assessed valuation of property subject to appeal exceeds \$750,000.00, appeal may be made directly to Tax Court.) (N.J.S.A. 54:3-21)
Aug. 15	FO	Third installment of County taxes due. (N.J.S.A. 54:4-74)

NOTE: Complaints (Appeals) from judgments rendered by C.B.T. must be filed with the Tax Court within 45 days of the service of such judgment. (N.J.S.A. 54:2-39)

### SEPTEMBER

DATES	CODE	
Sept. 1 (On or Before)	A	Tangible Business Personal Property returns of telephone, telegraph, and messenger systems companies filed: On or before September 1, with respect to the post tax year and thereafter, owners of tangible personal property used in business of telephone, telegraph, and messenger systems are required to file returns with the assessor for the taxing district in which the said property is located. (N.J.S.A. 54:4-2.48)
Sept. 1 (By)	FO	All school audits shall be completed and filed not later than three months after the end of the school fiscal year.



Sept. 1	FO	Franchise and Gross Receipts Taxes due municipality, second payment (40%). (N.J.S.A. 54:30A-62)
Sept. 15 (On or Before)	A	Statement of the taxable value of State owned real property filed with the Director of the Division of Taxation. (N.J.S.A. 54:4-2.2c)
Sept. 30 (After)	FO	Receipt of payment for Non-Public Elementary and Secondary Education Auxiliary Services.

### OCTOBER

DATES	CODE	
Oct. 1	A	All real property which is located in the taxing district is valued for tax purposes as of October 1 of the pretax year. (N.J.S.A. 54:4-23, 54:4-35)
Oct. 1	A & C	All required conditions for a veteran's \$50 tax deduction must exist as of October 1 of the pretax year. (N.J.S.A. 54:4-8.15 et seq.)
Oct. 1	A & C	Required conditions for \$160 property tax deduction must exist as of Oct. 1 of pretax year. (65 yrs. of age for senior citizen; 55 yrs. for surviving spouse, or occurrence of disability, by Dec. 31 of the pretax year.) (N.J.S.A. 54:4-8.44 et seq.)
Oct. 1 (On or Before)	A	Initial application (Form F.S. #1) for a blast or radiation fallout shelter tax exemption must be filed with assessor. (N.J.S.A. 54:4-3.50)
Oct. 1 (On or Before)	A	The State Farmland Advisory Committee publishes recommended agricultural land values for use with the Farmland Assessment Act. (N.J.S.A. 54:4-23.20)
Oct. 1 (On or Before)	A	The Director of the Division of Taxation promulgates the Table of Equalized Valuations for State School Aid. (N.J.S.A. 54:1-35.1 et seq.)
Oct. 1	A & C	Added Assessment List and Duplicate must be filed with C.B.T. (N.J.S.A. 54:4-63.5)
Oct. 1	A & C	Omitted Assessment List and Duplicate must be filed with C.B.T. (N.J.S.A. 54:4-63.17)
Oct. 1 (On or Before)	A	Initial application for water supply and sewerage disposal facilities exemption must be filed with assessor. (N.J.S.A. 54:4-3.61)
Oct. 1	A	Exempt real property sold to non-exempt owner or any real property improved after Oct. 1 and before Jan. 1 may be valued and assessed as of first day of month following completion or sale of said property. (N.J.S.A. 54:4-63.3, 54:4-63.28)
Oct. 1	A	In areas declared blighted, assessors must deduct amount of certain improvement exemptions granted during tax year. (N.J.S.A. 54:4-3.72, 54:4-3.96)

Taxing districts may appeal to the Tax Court to review Table Equalized Valuations within 45 days following promulgation of Table.



Oct. 1	A	All required conditions for a Homestead Tax Rebate must exist as of Oct. 1 of pretax year; all required conditions for \$50 additional rebate must exist as of Dec. 31 of pretax year. (N.J.S.A. 54:4-3.80 et seq.)
Oct. 1	FO	Municipal Purposes Tax Assistance Fund payment, second and final payment (50%). (N.J.S.A. 54:1-46 et seq.)
Oct. 7 (On or About)	FO	Receipt of Federal Revenue Sharing quarterly payment.
Oct. 10 (On or About)	C	Added and omitted assessment tax duplicate to be delivered by C.B.T. to collectors. Proceed with billing. (N.J.S.A. 54:4-63.5, 54:4-63.17)
Oct. 25 (Before)	C	Added and omitted assessment bills to be mailed. (N.J.S.A. 54:4-63.7; 63.19)

### NOVEMBER

DATES	CODE	
Nov. 1	A	Not later than Nov. 1 of the pretax year, all new applicants for property tax exemption must file an Initial Statement with the assessor. If an exemption has been granted for past years, the applicant must file a Further Statement by November 1 of every third year. (N.J.S.A. 54:4-4.4)
Nov. 1	A	Assessor to send Notice of Disallowance to applicants requesting valuation under the Farmland Assessment Act where such claim has been disallowed. (N.J.S.A. 54:4-23.1 et seq. As amended)
Nov. 1	C	Fourth installment of taxes due. (N.J.S.A. 54:4-66)
Nov. 1	C	Omitted assessment taxes payable. (N.J.S.A. 54:4-63.20)
Nov. 1	C	Added assessment taxes payable. (N.J.S.A. 54:4-63.8)
Nov. 1	FO	Receipt of State payments for Veterans and \$160 Property Tax Deductions. (N.J.S.A. 54A:10-1)
Nov. 1	FO	In lieu installment paid to municipalities for State owned property qualified under N.J.S.A. 54:4-2.2a. (N.J.S.A. 54:4-2.21)
Nov. 1 (After)	FO	Appropriation transfers during the last two months of fiscal year. (N.J.S.A. 40A:4-58)
Nov. 1	FO	Fourth and final installment Business Personal Property taxes to municipality. (N.J.S.A. 54:11D-6)
Nov. 15	A, C, CBT	Hearings must be completed and all appeals by taxpayers and taxing districts must be determined by the C.B.T. on or before Nov. 15 of the tax year. (N.J.S.A. 54:3-26)

- Nov. 15 A, C, CBT The Director, Division of Taxation shall notify the County Boards of Taxation and the taxing district affected of any change, addition or revision to the statement of State owned property values filed by the assessor in September. (N.J.S.A. 54:4-2.2d)  
 (On or Before)
- Nov. 15 FO Fourth installment of County taxes due. (N.J.S.A. 54:4-74)

**DECEMBER**

- | DATES                     | CODE  |  |
|---------------------------|-------|--|
| Dec. 1<br>(On or Before)  | A     | Applicants for 1982 Homestead Tax Rebate must file form HR-1. (N.J.S.A. 54:4-3.80 et seq.)   |
| Dec. 1<br>(On or before)  | A & C | Appeals from Added Assessments to be filed with C.B.T. (N.J.S.A. 54:4-63.11)   |
| Dec. 1<br>(On or Before)  | A & C | Appeals from assessors Omitted Assessments for current year to be filed with C.B.T. (N.J.S.A. 54:4-63.39)  |
| Dec. 1<br>(By)            | C     | Tax bill for preliminary first half (following year) to be mailed by tax collectors where two billings annually. (N.J.S.A. 54:4-64)                                  |
| Dec. 1                    | FO    | Franchise and Gross Receipts Taxes due municipality, third and final payment (35%). (N.J.S.A. 54:30A-62)   |
| Dec. 10<br>(On or Before) | FO    | State aid pursuant to Railroad Tax Law payable to municipality. (N.J.S.A. 54:29A-24.4)   |
| Dec. 31<br>(On or Before) | FO    | Delivery of statement concerning railroad tax payable in following year. (N.J.S.A. 54:29A-24.5)  |
| Dec. 31<br>(On or Before) | A     | Legal advertisement—where and when tax list may be inspected. (N.J.S.A. 54:4-38)   |
| Dec. 31<br>(On or Before) | A & C | Applications or Veterans Deduction and \$160 Property Tax Deduction for 1982 must be filed with assessor, thereafter with collector. (N.J.S.A. 54:4-8.43, 54:4-8.13) |
| Dec. 31<br>(On or Before) | C     | Applications for Veterans Deduction and \$160 Property Tax Deduction for current year (1981) must be filed with collector. (N.J.S.A. 54:4-8.44, 54:4-8.13)           |
| Dec. 31                   | C     | Last day for holding tax sale of prior year's delinquent taxes or other municipal liens. (N.J.S.A. 54:5-19)  |
| Dec. 31                   | FO    | All revenues to treasurer by officials handling moneys.  |
| Dec. 31                   | FO    | Distribution of 10% net sales tax revenue to municipalities. (N.J.S.A. 54:32B-34)  |
| Dec. 31                   | FO    | Receipt of replacement tax for bus receipts by State. (C. 211, P.L. 1972) (N.J.S.A. 48:4-14.2)   |

## APPENDIX II

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**TABLE 41**  
**NEW JERSEY EFFECTIVE PROPERTY TAX RATES**  
**BY MUNICIPALITY 1980-1982**

County and District	1982		Effective Tax Rates			Total Property Tax Percent Change 1981 to 1982
	Actual Tax Rates	County Equaliza- tion Ratio	1982	1981	1980	
<b>ATLANTIC COUNTY</b>						
Absecon City .....	\$1.61	115.64	\$1.84	\$2.21	\$2.45	3.6
Atlantic City .....	4.50	47.76	2.13	3.09	2.75	12.7
Brigantine City .....	2.27	57.43	1.31	1.59	1.60	4.2
Buena Bor. ....	4.32	51.76	2.21	2.39	2.30	25.7
Buena Vista Twp. ....	3.84	53.63	2.03	1.95	1.99	12.3
Corbin City .....	3.54	52.05	1.83	2.45	2.15	20.1
Egg Harbor City .....	3.62	78.83	2.78	2.73	2.94	15.5
Egg Harbor Twp. ....	2.54	63.90	1.61	1.84	2.06	9.5
Estell Manor City .....	3.38	61.68	2.07	2.23	2.29	4.4
Folsom Bor. ....	5.08	40.48	2.05	2.14	2.05	10.2
Galloway Twp. ....	4.73	44.74	2.10	1.94	2.22	40.8
Hamilton Twp. ....	3.30	62.61	2.03	1.96	1.98	15.2
Hammonton Town .....	5.84	38.99	2.24	2.55	2.62	2.6
Linwood City .....	2.17	108.28	2.33	2.37	2.61	19.0
Longport Bor. ....	1.12	87.67	.98	1.17	1.29	1.0
Margate City .....	2.93	47.21	1.38	1.55	1.82	12.1
Mullica Twp. ....	4.06	56.31	2.27	2.56	2.50	95.5
Northfield City .....	3.57	68.38	2.41	2.62	3.04	8.2
Pleasantville City .....	3.03	104.13	3.10	3.82	3.12	6.4
Port Republic City .....	6.98	27.22	1.90	1.66	1.97	29.8
Somers Point City .....	3.15	72.49	2.27	2.36	2.64	14.6
Ventnor City .....	2.01	76.87	1.53	1.70	2.27	9.0
Weymouth Twp. ....	4.04	43.89	1.77	2.24	1.92	—
<b>BERGEN COUNTY</b>						
Allendale Bor. ....	\$3.33	76.17	\$2.53	\$2.65	\$2.75	10.8
Alpine Bor. ....	2.85	45.08	1.28	1.42	1.68	8.0
Bergenfield Bor. ....	4.43	67.83	2.97	2.97	3.12	10.4
Bogota Bor. ....	3.83	72.07	2.62	2.67	2.74	8.6
Carlstadt Bor. ....	1.50	92.22	1.32	1.31	1.26	10.5
Cliffside Park Bor. ....	3.53	58.82	2.06	2.03	2.09	18.8
Closter Bor. ....	2.53	105.88	2.64	2.78	2.97	7.7
Cresskill Bor. ....	4.31	58.25	2.49	2.65	2.72	8.8
Demarest Bor. ....	3.03	87.69	2.65	2.83	3.06	5.1
Dumont Bor. ....	3.75	76.53	2.86	2.94	3.05	6.1
East Rutherford Bor. ....	1.96	90.59	1.62	1.52	1.83	5.5
Edgewater Bor. ....	4.04	70.07	2.34	1.86	1.30	31.9
Elmwood Park Bor. ....	2.54	74.38	1.82	1.82	2.07	8.6
Emerson Bor. ....	3.42	72.12	2.44	2.63	2.79	6.5
Englewood City .....	4.53	83.43	3.68	3.64	3.56	10.9
Englewood Cliffs Bor. ....	2.11	65.06	1.32	1.35	1.40	8.7
Fair Lawn Bor. ....	2.90	79.13	2.23	2.17	2.24	12.8
Fairview Bor. ....	3.01	84.03	2.43	2.33	2.34	11.8
Fort Lee Bor. ....	2.19	96.99	2.11	2.07	2.17	11.6
Franklin Lakes Bor. ....	2.01	88.97	1.78	1.80	1.83	14.1
Garfield City .....	2.38	90.86	2.07	2.07	2.07	7.0
Glen Rock Bor. ....	3.88	69.01	2.66	2.72	2.86	7.3
Hackensack City .....	4.10	73.29	2.89	3.06	3.08	10.8
Harrington Park Bor. ....	3.93	66.28	2.60	2.72	2.77	9.5

County and District	1982		Effective Tax Rates			Total Property Tax Change 1981 to 1982
	Actual Tax Rates	County Equaliza- tion Ratio	1982	1981	1980	
<b>BERGEN COUNTY (continued)</b>						
Hasbrouck Heights Bor. ....	2.76	80.86	2.21	2.19	2.22	12.3
Haworth Bor. ....	4.28	56.63	2.42	2.57	2.76	4.7
Hillsdale Bor. ....	4.41	63.19	2.79	2.86	2.99	6.8
Hohokus Bor. ....	3.04	64.41	1.95	2.00	2.06	9.8
Leonia Bor. ....	4.32	70.98	3.04	3.18	3.30	8.8
Little Ferry Bor. ....	2.87	83.37	2.36	2.40	2.24	9.6
Lodi Bor. ....	3.14	96.02	2.93	2.73	2.84	16.0
Lyndhurst Twp. ....	2.05	92.34	1.83	1.76	1.71	13.6
Mahwah Twp. ....	3.03	62.43	1.84	1.85	1.85	8.7
Maywood Bor. ....	3.14	72.47	2.23	2.42	2.39	7.1
Midland Park Bor. ....	3.28	76.97	2.47	2.56	2.71	4.4
Montvale Bor. ....	2.84	71.08	1.99	2.07	2.13	11.6
Moonachie Bor. ....	1.48	89.45	1.25	1.21	1.26	9.4
New Milford Bor. ....	3.54	75.31	2.65	2.72	2.75	7.3
North Arlington Bor. ....	2.84	83.04	2.31	2.30	2.27	7.3
Northvale Bor. ....	3.45	74.77	2.48	2.51	2.56	5.7
Norwood Bor. ....	3.62	67.04	2.40	2.53	2.64	9.4
Oakland Bor. ....	4.68	61.90	2.87	2.85	2.96	13.4
Old Tappan Bor. ....	3.48	66.42	2.30	2.47	2.39	6.5
Oradell Bor. ....	3.97	53.22	2.11	2.12	2.29	12.8
Palisades Park Bor. ....	2.22	107.20	2.33	2.50	2.44	5.2
Paramus Bor. ....	2.77	65.57	1.74	1.89	1.98	4.1
Park Ridge Bor. ....	3.64	76.35	2.75	2.86	2.98	9.3
Ramsey Bor. ....	3.89	73.40	2.67	2.55	2.55	16.7
Ridgefield Bor. ....	.86	74.83	.58	.49	.52	30.7
Ridgefield Park Twp. ....	4.29	68.33	2.85	2.86	3.00	8.4
Ridgewood Village ....	3.34	85.89	2.85	2.97	3.22	5.9
River Edge Bor. ....	3.36	74.28	2.49	2.61	2.73	6.0
River Vale Twp. ....	4.90	53.16	2.59	2.73	2.90	5.9
Rochelle Park Twp. ....	2.11	73.89	1.58	1.53	1.56	7.8
Rockleigh Bor. ....	.76	94.22	.68	.66	.65	16.3
Rutherford Bor. ....	3.93	68.77	2.69	2.72	2.71	11.1
Saddle Brook Twp. ....	2.42	80.65	1.87	1.77	2.01	13.4
Saddle River Bor. ....	.89	127.38	1.13	1.15	1.24	12.0
South Hackensack Twp. ....	2.54	77.07	1.79	1.85	1.90	13.5
Teaneck Twp. ....	4.62	77.40	3.54	3.62	3.81	8.2
Tenafly Bor. ....	3.92	67.11	2.61	2.73	2.91	10.0
Teterboro Bor. ....	.89	107.60	.83	.75	.67	14.9
Upper Saddle River Bor. ....	2.67	75.14	1.99	2.10	2.20	5.2
Waldwick Bor. ....	4.32	65.98	2.83	2.96	3.05	4.8
Wallington Bor. ....	2.73	66.81	1.78	1.77	1.86	9.0
Washington Twp. ....	3.39	75.97	2.57	2.74	2.87	4.3
Westwood Bor. ....	3.18	76.20	2.37	2.61	2.65	2.6
Woodcliff Lake Bor. ....	4.07	61.30	2.49	2.70	2.89	6.7
Wood-Ridge Bor. ....	2.49	73.75	1.71	1.62	1.66	21.9
Wyckoff Twp. ....	2.85	76.11	2.16	2.23	2.22	7.4
<b>BURLINGTON COUNTY</b>						
Bass River Twp. ....	\$3.524	66.17	\$2.31	\$2.36	\$2.51	13.3
Beverly City ....	2.660	107.82	2.80	2.71	2.46	16.5
Bordentown City ....	3.177	89.87	2.75	2.88	2.94	-0.2
Bordentown Twp. ....	3.586	79.40	2.79	2.81	2.73	8.8
Burlington City ....	1.269	89.81	1.07	1.03	1.07	14.7
Burlington Twp. ....	3.230	69.67	2.13	2.20	2.27	2.1
Chesterfield Twp. ....	3.420	69.57	2.34	2.44	2.46	1.3
Cinnaminson Twp. ....	2.289	105.00	2.34	2.54	2.51	-0.2
Delanco Twp. ....	3.336	87.06	2.72	2.70	2.73	14.5
Delran Twp. ....	2.600	98.14	2.48	2.30	2.42	6.5

County and District	1982		Effective Tax Rates			Total Property Tax Percent Change 1981 to 1982
	Actual Tax Rates	County Equalization Ratio	1982	1981	1980	
<b>BURLINGTON COUNTY (continued)</b>						
Eastampton Twp. ....	3.891	76.12	2.94	3.03	3.15	10.4
Edgewater Park Twp. ....	3.397	77.34	2.56	2.42	2.56	11.6
Evesham Twp. ....	2.452	96.17	2.34	2.43	2.43	11.4
Fieldsboro Bor. ....	3.839	78.13	2.34	2.38	2.25	-0.8
Florence Twp. ....	3.094	85.02	2.39	2.29	2.32	11.7
Hainesport Twp. ....	3.375	77.59	2.56	2.66	2.74	5.8
Lumberton Twp. ....	2.835	83.16	2.28	2.33	2.26	14.2
Mansfield Twp. ....	2.254	94.78	2.10	2.31	2.18	-3.3
Maple Shade Twp. ....	5.055	44.91	2.24	2.20	2.40	12.1
Medford Twp. ....	3.355	71.73	2.40	2.46	2.46	9.4
Medford Lakes Bor. ....	2.210	117.00	2.58	2.64	2.75	8.4
Moorestown Twp. ....	4.935	50.25	2.44	2.53	2.63	11.3
Mount Holly Twp. ....	3.824	79.73	2.98	3.10	3.08	3.4
Mount Laurel Twp. ....	3.158	76.29	2.39	2.39	2.41	11.2
New Hanover Twp. ....	2.405	99.43	2.37	2.38	2.25	26.9
North Hanover Twp. ....	1.856	89.56	1.63	1.63	1.91	13.0
Palmyra Bor. ....	4.030	64.60	2.57	2.62	2.79	12.6
Pemberton Bor. ....	3.471	79.10	2.71	2.52	2.64	9.1
Pemberton Twp. ....	2.942	92.11	2.70	2.61	2.53	9.0
Riverside Twp. ....	2.416	96.12	2.19	2.20	2.40	9.4
Riverton Bor. ....	3.378	81.23	2.73	2.86	2.53	9.8
Shamong Twp. ....	2.578	100.00	2.57	2.61	2.49	10.1
Southampton Twp. ....	1.745	103.00	1.78	1.97	1.90	-2.2
Springfield Twp. ....	2.584	85.18	2.15	2.17	2.18	14.4
Tabernacle Twp. ....	2.448	100.00	2.44	2.55	2.47	12.2
Washington Twp. ....	4.489	49.13	2.15	2.12	1.79	5.1
Westampton Twp. ....	2.753	102.00	2.75	2.70	2.79	11.9
Willingboro Twp. ....	2.908	114.00	3.29	3.43	3.49	3.5
Woodland Twp. ....	3.647	61.95	2.26	1.96	1.67	14.9
Wrightstown Bor. ....	2.863	93.94	2.62	2.70	2.76	-0.9
<b>CAMDEN COUNTY</b>						
Audubon Bor. ....	\$5.308	63.58	\$3.30	\$3.46	\$3.61	7.1
Audubon Park Bor. ....	5.322	100.00	5.07	4.36	3.87	15.6
Barrington Bor. ....	6.041	60.25	3.46	3.44	3.35	8.7
Bellmawr Bor. ....	4.103	81.77	3.31	3.43	3.35	9.6
Berlin Bor. ....	3.833	77.94	2.97	2.91	2.86	12.6
Berlin Twp. ....	4.400	70.81	3.11	3.27	2.98	6.3
Brooklawn Bor. ....	3.494	84.47	2.88	2.99	2.76	7.6
Camden City ....	12.404	51.27	6.14	6.31	4.34	-2.4
Cherry Hill Twp. ....	4.940	68.41	3.33	3.30	3.30	17.0
Chesilhurst Bor. ....	3.916	85.52	3.33	3.36	3.10	13.9
Clementon Bor. ....	4.430	82.04	3.60	3.68	3.44	5.1
Collingswood Bor. ....	6.526	49.52	3.23	3.27	3.34	6.5
Gibbsboro Bor. ....	4.241	75.50	3.09	3.10	3.13	7.9
Gloucester City ....	3.772	85.54	3.00	2.98	2.73	6.2
Gloucester Twp. ....	4.469	69.84	3.11	3.20	3.08	8.6
Haddon Twp. ....	3.964	80.86	3.17	3.12	3.11	13.4
Haddonfield Bor. ....	7.093	43.33	3.10	3.33	3.31	7.6
Haddon Heights Bor. ....	4.879	66.27	3.22	3.22	3.19	12.6
Hi-Nella Bor. ....	8.808	49.15	4.31	4.30	3.29	-1.0
Laurel Springs Bor. ....	5.918	51.42	3.32	3.57	3.50	4.5
Lawnside Bor. ....	4.609	73.54	3.32	3.42	3.21	3.4
Lindenwald Bor. ....	3.823	85.96	3.28	3.30	3.11	9.6
Magnolia Bor. ....	4.143	82.76	3.38	3.39	3.26	5.4
Merchantville Bor. ....	6.892	51.07	3.66	3.63	3.72	4.5
Mt. Ephraim Bor. ....	5.268	58.41	3.05	3.09	3.11	4.0
Oaklyn Bor. ....	4.441	73.47	3.23	3.37	3.24	3.2



County and District	1982		Effective Tax Rates			Total Property Tax Percent Change 1981 to 1982
	Actual Tax Rates	County Equalization Ratio	1982	1981	1980	
<b>CAMDEN COUNTY (continued)</b>						
Pennsauken Twp. ....	4.167	78.10	3.11	3.16	3.06	6.7
Pine Hill Bor. ....	3.705	89.46	3.31	3.31	3.25	13.3
Pine Valley Bor. ....	3.681	122.11	4.40	4.28	4.17	3.9
Runnemede Bor. ....	4.152	79.59	3.26	3.16	3.06	7.2
Somerdale Bor. ....	7.103	49.04	3.45	3.63	3.33	5.7
Stratford Bor. ....	3.796	79.38	2.98	2.93	3.01	13.3
Tavistock Bor. ....	1.954	102.06	1.77	1.80	1.97	-0.9
Voorhees Twp. ....	3.655	76.40	2.76	2.73	2.86	12.2
Waterford Twp. ....	3.457	88.29	3.04	2.99	2.80	15.7
Winslow Twp. ....	3.158	86.72	2.70	2.79	2.67	8.6
Woodyne Bor. ....	7.141	63.38	4.50	4.47	4.41	8.4
<b>CAPE MAY COUNTY</b>						
Avalon Bor. ....	\$1.880	49.05	\$.92	\$1.00	\$1.15	14.6
Cape May City ....	3.603	61.86	2.17	2.30	2.68	13.2
Cape May Point Bor. ....	1.698	53.32	.91	1.06	1.29	10.0
Dennis Twp. ....	3.435	54.03	1.86	1.97	1.87	15.1
Lower Twp. ....	3.118	68.19	2.11	2.21	2.06	10.4
Middle Twp. ....	3.045	75.45	2.28	2.31	2.49	12.0
North Wildwood City ....	3.122	56.96	1.76	1.91	1.97	5.7
Ocean City ....	2.449	53.41	1.30	1.45	1.61	13.0
Sea Isle City ....	2.023	63.31	1.28	1.27	1.36	32.8
Stone Harbor Bor. ....	.828	128.24	1.06	1.10	1.15	21.0
Upper Twp. ....	1.055	55.77	.59	.65	.64	21.0
West Cape May Bor. ....	3.708	49.74	1.84	1.99	2.10	5.3
West Wildwood Bor. ....	1.822	121.03	2.20	2.18	2.37	13.7
Wildwood City ....	1.859	136.19	2.44	2.52	2.44	10.4
Wildwood Crest Bor. ....	2.403	59.35	1.40	1.52	1.61	4.4
Woodbine Bor. ....	3.840	72.53	2.71	2.63	3.11	20.4
<b>CUMBERLAND COUNTY</b>						
Bridgeton City ....	\$3.83	112.71	\$3.87	\$2.98	\$3.35	38.8
Commercial Twp. ....	3.08	89.54	2.68	2.61	2.95	22.4
Deerfield Twp. ....	3.66	67.68	2.44	2.56	2.55	7.3
Downe Twp. ....	3.80	78.99	2.90	2.97	3.31	6.9
Fairfield Twp. ....	4.09	63.22	2.57	2.77	2.94	2.2
Greenwich Twp. ....	2.99	95.10	2.75	3.06	3.29	-7.3
Hopewell Twp. ....	2.47	103.26	2.49	2.52	2.56	7.7
Lawrence Twp. ....	5.27	71.61	3.73	4.08	3.02	4.2
Maurice River Twp. ....	2.46	114.19	2.70	2.86	3.08	4.2
Millville City ....	4.13	72.99	2.90	2.93	2.91	7.7
Shiloh Bor. ....	3.18	82.43	2.56	2.72	2.72	14.0
Stow Creek Twp. ....	2.77	92.67	2.48	2.54	2.40	9.6
Upper Deerfield Twp. ....	1.80	124.84	2.16	2.22	2.29	10.1
Vineland City ....	3.55	85.61	2.94	2.93	2.99	9.2
<b>ESSEX COUNTY</b>						
Belleville Town ....	\$4.82	78.00	\$3.63	\$3.95	\$3.91	-0.6
Bloomfield Town ....	7.49	50.78	3.71	3.76	3.99	6.2
Caldwell Bor. ....	5.42	61.89	3.33	3.52	3.89	6.1
Cedar Grove Twp. ....	3.44	69.49	2.35	2.53	2.77	3.7
East Orange City ....	9.98	82.58	7.78	7.03	6.70	10.3
Essex Fells Bor. ....	4.81	53.38	2.57	2.80	3.02	1.7

County and District	1982		Effective Tax Rates			Total Property Tax Percent Change 1981 to 1982
	Actual Tax Rates	County Equalization Ratio	1982	1981	1980	
<b>ESSEX COUNTY (continued)</b>						
Fairfield Bor. ....	3.41	75.03	2.48	2.65	2.71	10.1
Glen Ridge Bor. ....	10.12	40.83	4.14	4.44	4.75	6.9
Irvington Twp. ....	7.67	61.64	4.66	4.65	4.67	4.5
Livingston Twp. ....	3.96	67.09	2.64	2.79	3.00	3.2
Maplewood Twp. ....	3.75	104.73	3.86	4.03	4.21	7.1
Millburn Twp. ....	3.75	65.76	2.44	2.56	2.80	5.3
Montclair Town ....	7.65	53.02	4.04	4.28	4.60	6.4
Newark City ....	10.12	51.96	4.42	4.69	5.01	-1.7
North Caldwell Bor. ....	6.63	44.75	2.96	3.22	3.44	3.6
Nutley Town ....	5.01	70.87	3.49	3.57	3.66	12.1
Orange City ....	10.78	55.71	5.58	5.78	6.20	-0.2
Roseland Bor. ....	3.82	65.63	2.47	2.79	3.08	9.1
South Orange Village ....	6.56	64.52	4.23	4.56	4.82	4.9
Verona Bor. ....	7.38	47.45	3.47	3.52	3.78	9.0
West Caldwell Bor. ....	4.56	67.73	3.05	3.24	3.49	6.2
West Orange Town ....	7.74	48.22	3.69	3.84	4.26	3.2
<b>GLOUCESTER COUNTY</b>						
Clayton Bor. ....	\$3.76	78.08	\$2.90	\$2.96	\$2.75	98.3
Deptford Twp. ....	2.38	107.57	2.52	2.66	2.69	6.6
East Greenwich Twp. ....	4.08	51.72	2.09	2.08	2.10	14.3
Elk Twp. ....	3.34	67.05	2.22	2.29	2.39	4.9
Franklin Twp. ....	3.47	69.01	2.39	2.46	2.41	4.6
Glassboro Bor. ....	3.31	89.82	2.87	2.87	3.12	5.8
Greenwich Twp. ....	4.58	42.08	1.79	1.77	1.76	7.7
Harrison Twp. ....	3.46	75.54	2.57	2.39	2.49	21.5
Logan Twp. ....	2.51	81.21	1.98	1.97	1.92	8.1
Mantua Twp. ....	3.80	71.48	2.69	2.59	2.55	10.8
Monroe Twp. ....	3.24	69.69	2.24	2.24	2.36	8.4
National Park Bor. ....	3.77	80.49	3.02	2.93	3.02	10.7
Newfield Bor. ....	2.52	100.32	2.47	2.70	2.87	4.2
Paulsboro Bor. ....	2.82	90.09	2.44	2.41	2.66	5.3
Pitman Bor. ....	2.64	106.92	2.74	2.72	2.63	8.5
South Harrison Twp. ....	3.97	57.74	2.24	2.22	2.30	4.6
Swedesboro Bor. ....	2.69	101.53	2.46	2.67	2.82	-2.8
Washington Twp. ....	2.83	82.04	2.31	2.37	2.33	8.9
Wenonah Bor. ....	5.81	47.49	2.77	2.77	2.72	11.0
West Deptford Twp. ....	1.96	116.62	2.20	2.21	2.23	12.4
Westville Bor. ....	3.48	79.19	2.70	2.64	2.72	9.1
Woodbury City ....	5.49	52.74	2.89	3.05	3.02	6.5
Woodbury Heights Bor. ....	2.85	87.12	2.43	2.34	2.27	9.5
Woolwich Twp. ....	2.85	82.84	2.22	2.15	2.31	7.4
<b>HUDSON COUNTY</b>						
Bayonne City ....	\$8.607	50.80	\$4.08	\$4.06	\$4.11	3.6
East Newark Bor. ....	5.732	71.59	3.33	3.35	3.38	5.5
Guttenberg Town ....	5.629	51.44	2.86	3.32	3.20	56.8
Harrison Town ....	5.912	48.53	2.38	2.39	2.43	-1.9
Hoboken City ....	14.734	40.66	5.04	5.24	4.84	4.6
Jersey City ....	11.918	54.82	6.00	5.67	5.48	10.0
Kearny Town ....	6.853	41.99	2.66	3.04	2.94	-2.0
North Bergen Twp. ....	4.689	83.83	3.82	4.22	4.60	0.7
Secaucus Town ....	3.371	86.40	2.86	2.75	2.59	24.2
Union City ....	8.799	76.47	6.47	6.60	5.72	5.0
Weehawken Twp. ....	8.865	69.74	6.97	5.30	5.06	47.6
West New York Town ....	10.027	57.70	5.52	5.66	5.63	10.1

County and District	1982		Effective Tax Rates			Total Property Tax Percent Change 1981 to 1982
	Actual Tax Rates	County Equalization Ratio	1982	1981	1980	
<b>HUNTERDON COUNTY</b>						
Alexandria Twp. ....	\$2.430	104.11	\$2.48	\$2.39	\$2.19	16.7
Bethlehem Twp. ....	4.310	56.93	2.43	2.67	2.59	0.2
Bloomsbury Bor. ....	3.720	66.22	2.41	2.30	2.20	11.4
Califon Bor. ....	2.550	108.00	2.70	2.69	2.70	5.8
Clinton Town ....	3.110	96.44	2.93	2.98	3.00	9.4
Clinton Twp. ....	2.100	109.44	2.26	2.49	2.45	9.2
Delaware Twp. ....	2.550	84.87	2.11	2.28	2.07	1.5
East Amwell Twp. ....	2.530	77.32	1.91	2.02	1.91	4.6
Flemington Bor. ....	3.460	71.58	2.41	2.52	2.38	10.7
Franklin Twp. ....	1.990	113.71	2.17	2.18	2.25	12.5
Frenchtown Bor. ....	3.530	75.25	2.54	2.66	2.53	-1.2
Glen Gardner Bor. ....	5.140	59.18	3.00	2.22	2.80	47.9
Hampton Bor. ....	3.650	86.53	3.13	2.75	2.84	19.2
High Bridge Bor. ....	4.490	59.69	2.57	2.60	2.68	5.7
Holland Twp. ....	.950	73.16	.68	.58	.52	18.4
Kingwood Twp. ....	4.500	52.32	2.31	2.41	2.51	-0.4
Lambertville City ....	3.330	70.39	2.25	2.25	2.23	10.8
Lebanon Bor. ....	4.360	65.64	2.85	2.74	2.84	9.1
Lebanon Twp. ....	1.450	106.50	1.51	1.61	1.69	2.4
Milford Bor. ....	2.450	88.79	1.84	1.81	1.68	6.4
Raritan Twp. ....	3.290	73.01	2.32	2.31	2.39	12.7
Readington Twp. ....	2.200	103.75	2.25	2.10	2.06	16.0
Stockton Bor. ....	2.170	109.09	2.33	2.19	2.22	8.1
Tewksbury Twp. ....	2.440	91.92	2.20	2.20	2.34	9.7
Union Twp. ....	1.900	113.31	2.11	2.12	2.12	13.0
West Amwell Twp. ....	3.200	75.10	2.37	2.25	2.16	20.6
<b>MERCER COUNTY</b>						
East Windsor Twp. ....	\$4.93	64.46	\$3.13	\$3.22	\$3.35	8.9
Ewing Twp. ....	8.94	32.77	2.79	2.82	2.75	4.6
Hamilton Twp. ....	3.91	73.78	2.84	2.84	2.78	9.3
Hightstown Bor. ....	6.41	51.68	3.30	3.39	3.45	8.2
Hopewell Bor. ....	4.61	56.08	2.56	2.54	2.62	5.9
Hopewell Twp. ....	3.38	71.74	2.37	2.45	2.45	6.3
Lawrence Twp. ....	4.23	59.42	2.44	2.50	2.54	9.5
Pennington Bor. ....	2.26	108.79	2.42	2.54	2.62	10.2
Princeton Bor. ....	2.41	100.29	2.36	2.39	2.60	6.6
Princeton Twp. ....	2.25	97.96	2.17	2.28	2.43	7.2
Trenton City ....	12.23	48.48	5.58	5.46	5.54	7.9
Washington Twp. ....	3.95	54.47	2.11	2.20	2.33	10.2
West Windsor Twp. ....	6.74	39.46	2.64	2.69	2.71	13.4
<b>MIDDLESEX COUNTY</b>						
Carteret Bor. ....	\$3.79	73.30	\$2.59	\$2.40	\$2.58	16.1
Cranbury Twp. ....	2.51	59.60	1.43	1.54	1.68	7.4
Dunellen Bor. ....	2.63	101.85	2.54	2.65	2.79	6.6
East Brunswick Twp. ....	4.96	52.35	2.56	2.57	2.67	7.5
Edison Twp. ....	4.27	45.59	1.91	1.95	2.10	10.2
Helmetta Bor. ....	4.50	62.23	2.54	2.72	2.69	4.1
Highland Park Bor. ....	4.77	71.45	3.36	3.16	3.42	16.3
Jamesburg Bor. ....	2.79	100.35	2.73	2.61	3.05	8.0
Metuchen Bor. ....	5.42	50.25	2.68	2.79	2.86	8.7
Middlesex Bor. ....	4.60	56.28	2.53	2.38	2.60	14.4
Milltown Bor. ....	2.81	77.59	2.13	2.09	2.13	9.3
Monroe Twp. ....	3.73	55.66	2.06	1.96	1.96	10.7

County and District	1982		Effective Tax Rates			Total Property Tax Percent Change 1981 to 1982
	Actual Tax Rates	County Equaliza- tion Ratio	1982	1981	1980	
<b>MIDDLESEX COUNTY (continued)</b>						
New Brunswick City .....	4.05	74.21	2.90	3.12	3.16	9.4
North Brunswick Twp. ....	4.71	44.24	1.97	1.98	2.20	10.2
Old Bridge Twp. ....	2.74	102.54	2.78	2.82	3.10	5.0
Perth Amboy City .....	5.13	50.09	2.24	2.38	2.50	7.2
Piscataway Twp. ....	3.79	59.98	2.23	2.21	2.36	11.3
Plainsboro Twp. ....	2.24	69.60	1.54	1.58	1.63	34.7
Sayreville Bor. ....	2.37	73.51	1.60	1.68	1.83	-4.9
South Amboy City .....	3.05	69.33	2.05	2.07	2.09	-1.5
South Brunswick Twp. ....	4.46	53.29	2.30	2.31	2.43	13.9
South Plainfield Bor. ....	3.06	71.63	2.13	2.13	2.40	12.1
South River Bor. ....	4.48	64.48	2.85	2.85	3.01	3.6
Spotswood Bor. ....	4.80	58.71	2.69	2.80	3.13	5.8
Woodbridge Twp. ....	4.66	46.68	2.09	2.00	2.06	13.1
<b>MONMOUTH COUNTY</b>						
Aberdeen Twp. ....	\$2.777	111.62	\$3.04	\$3.12	\$3.14	10.8
Allenhurst Bor. ....	3.765	44.78	1.67	1.47	1.55	28.7
Allentown Bor. ....	4.483	68.73	3.09	3.26	3.34	4.7
Asbury Park City .....	5.913	95.50	5.31	5.62	6.04	0.2
Atlantic Highlands Bor. ....	4.847	63.68	3.08	3.19	3.42	9.1
Avon-By-The-Sea Bor. ....	1.738	119.35	2.06	2.17	2.08	6.1
Belmar Bor. ....	5.388	46.29	2.47	2.53	2.58	7.5
Bradley Beach Bor. ....	8.627	42.75	3.67	3.87	3.96	9.5
Brielle Bor. ....	4.340	48.85	2.11	2.21	2.38	9.1
Colts Neck Twp. ....	2.365	91.54	2.15	2.17	2.31	11.6
Deal Bor. ....	1.437	96.97	1.39	1.56	1.55	3.9
Eatontown Bor. ....	3.043	96.44	2.84	2.72	2.63	8.7
Englishtown Bor. ....	2.175	141.00	2.87	2.90	2.95	7.7
Fair Haven Bor. ....	3.225	85.98	2.76	2.80	3.04	10.2
Farmingdale Bor. ....	2.950	87.08	2.53	2.87	2.74	7.6
Freehold Bor. ....	2.679	106.20	2.73	2.72	2.82	4.5
Freehold Twp. ....	2.447	101.42	2.44	2.61	2.64	9.6
Hazlet Twp. ....	3.765	69.34	2.56	2.59	2.63	12.5
Highlands Bor. ....	4.817	65.48	3.14	3.07	3.45	18.4
Holmdel Twp. ....	2.836	66.45	1.83	1.89	2.04	8.4
Howell Twp. ....	6.306	39.37	2.46	2.53	2.61	6.7
Interlaken Bor. ....	1.622	101.08	1.65	1.55	1.62	20.7
Keansburg Bor. ....	3.016	100.05	2.97	3.15	3.28	6.4
Keyport Bor. ....	4.558	69.22	3.07	3.75	3.52	-13.6
Little Silver Bor. ....	2.977	90.80	2.69	2.89	2.97	5.9
Loch Arbour Village .....	3.119	118.52	3.35	3.05	3.50	10.7
Long Branch City .....	4.666	69.09	3.19	3.26	3.14	8.6
Manalapan Twp. ....	2.022	125.59	2.52	2.57	2.66	17.0
Manasquan Bro. ....	5.433	38.11	2.06	2.15	2.39	8.2
Marlboro Twp. ....	2.340	111.25	2.58	2.60	2.73	16.1
Matawan Bro. ....	4.116	73.91	3.01	3.16	3.26	5.0
Middletown Twp. ....	5.584	45.88	2.56	2.66	2.61	7.9
Millstone Twp. ....	2.556	88.15	2.23	2.19	2.24	12.8
Monmouth Beach Bor. ....	2.854	91.56	2.61	2.56	2.76	20.3
Neptune Twp. ....	5.857	47.57	2.75	2.84	2.76	8.8
Neptune City Bro. ....	5.715	48.12	2.69	2.80	2.98	7.4
Ocean Twp. ....	4.394	66.76	2.92	2.84	2.87	10.8
Oceanport Bor. ....	4.968	49.71	2.43	2.38	2.43	21.2
Red Bank Bor. ....	4.537	73.57	3.24	3.37	3.32	3.6
Roosevelt Bor. ....	4.418	72.67	3.19	3.48	3.08	99.6
Rumson Bor. ....	2.172	114.70	2.49	2.70	2.93	8.4
Sea Bright Bor. ....	5.342	49.79	2.62	2.47	2.68	23.0
Sea Girt Bor. ....	3.824	42.66	1.64	1.74	1.74	7.9

County and District	1982		Effective Tax Rates			Total Property Tax Percent Change 1981 to 1982
	Actual Tax Rates	County Equaliza- tion Ratio	1982	1981	1980	
<b>MONMOUTH COUNTY (continued)</b>						
Shrewsbury Bor. ....	5.041	54.17	2.69	2.90	2.85	5.3
Shrewsbury Twp. ....	4.792	100.00	4.78	2.91	2.92	36.2
South Belmar Bor. ....	7.491	44.99	3.36	3.16	3.32	14.7
Spring Lake Bor. ....	4.031	43.04	1.75	1.87	1.86	8.7
Spring Lake Heights Bor. ....	3.621	61.16	2.21	2.26	2.37	9.7
Tinton Falls ....	3.971	85.90	3.33	3.15	3.11	10.7
Union Beach Bor. ....	3.106	97.01	2.91	2.51	2.70	25.2
Upper Freehold Twp. ....	2.821	85.27	2.36	2.54	2.56	9.3
Wall Twp. ....	5.749	41.31	2.35	2.29	2.33	18.3
West Long Branch Bor. ....	4.383	59.97	2.56	2.36	2.50	25.3
<b>MORRIS COUNTY</b>						
Boonton Town ....	\$2.58	102.33	\$2.47	\$2.16	\$2.31	10.0
Boonton Twp. ....	1.62	103.29	1.64	1.58	1.70	9.9
Butler Bor. ....	5.87	37.88	2.15	2.15	2.33	8.9
Chatham Bor. ....	2.26	93.06	2.07	2.03	2.11	6.8
Chatham Twp. ....	2.41	87.53	2.11	2.09	2.18	6.6
Chester Bor. ....	3.71	64.41	2.36	2.45	2.49	7.0
Chester Twp. ....	5.60	41.91	2.34	2.36	2.55	8.2
Denville Twp. ....	6.63	31.12	2.04	1.95	2.12	14.3
Dover Town ....	8.08	27.66	2.20	2.41	2.34	12.1
East Hanover Twp. ....	3.84	36.81	1.37	1.39	1.51	7.6
Florham Park Bor. ....	2.30	66.36	1.50	1.54	1.62	9.3
Hanover Twp. ....	6.27	24.66	1.49	1.46	1.59	6.5
Harding Twp. ....	2.92	38.67	1.13	1.33	1.58	5.2
Jefferson Twp. ....	4.17	52.45	2.19	2.30	2.37	2.6
Kinnelon Bor. ....	5.11	42.36	2.16	2.18	2.41	8.0
Lincoln Park Bor. ....	5.59	49.50	2.73	2.80	3.04	5.1
Madison Bor. ....	7.39	29.42	2.23	2.23	2.33	13.8
Mendham Bor. ....	3.46	63.88	2.20	2.20	2.38	9.5
Mendham Twp. ....	3.86	52.07	2.01	2.10	2.27	12.4
Mine Hill Twp. ....	3.23	76.61	2.41	2.41	2.52	7.6
Montville Twp. ....	5.15	36.42	1.86	1.87	2.06	9.8
Morris Twp. ....	1.93	101.45	1.91	1.86	1.98	9.1
Morris Plains Bor. ....	5.66	30.78	1.69	1.66	1.90	7.7
Morristown Town ....	3.65	66.49	2.39	2.49	2.86	11.1
Mountain Lakes Bor. ....	2.61	103.59	2.68	2.68	2.99	6.6
Mount Arlington Bor. ....	3.81	66.75	2.53	2.49	2.61	10.6
Mount Olive Twp. ....	2.21	103.15	2.26	2.16	2.25	13.2
Netcong Bor. ....	3.81	56.14	2.13	2.06	2.30	15.2
Par-Troy Hills Twp. ....	5.26	37.64	1.97	1.95	2.16	9.4
Passaic Twp. ....	6.74	30.44	2.03	1.99	2.12	8.3
Pequannock Twp. ....	6.13	39.81	2.42	2.31	2.33	15.0
Randolph Twp. ....	2.63	103.34	2.68	2.36	2.51	16.8
Riverdale Bor. ....	3.25	66.72	2.14	2.07	2.10	8.9
Rockaway Bor. ....	4.14	51.21	2.03	1.91	2.07	17.1
Rockaway Twp. ....	6.80	35.54	2.39	2.25	2.42	12.0
Roxbury Twp. ....	2.35	99.57	2.27	2.10	2.12	9.8
Victory Gardens Bor. ....	2.52	79.71	1.99	2.59	2.61	16.1
Washington Twp. ....	2.37	90.49	2.12	2.16	2.18	13.9
Wharton Bor. ....	2.67	94.61	2.45	2.27	2.25	14.6
<b>OCEAN COUNTY</b>						
Barnegat Twp. ....	\$3.626	79.34	\$2.89	\$3.11	\$2.60	0.8
Barnegat Light Bor. ....	.956	115.95	1.11	1.23	1.33	8.5
Bay Head Bor. ....	1.670	78.34	1.30	1.48	1.61	1.7

County and District	1982		Effective Tax Rates			Total Property Tax Percent Change 1981 to 1982
	Actual Tax Rates	County Equaliza- tion Ratio	1982	1981	1980	
<b>OCEAN COUNTY (continued)</b>						
Beach Haven Bor. ....	2.385	57.62	1.37	1.48	1.51	8.4
Beachwood Bor. ....	3.352	84.07	2.82	2.86	2.90	7.6
Berkeley Twp. ....	2.000	101.41	2.02	1.94	1.95	14.1
Brick Twp. ....	2.134	107.09	2.27	2.25	2.29	16.2
Dover Twp. ....	4.355	58.27	2.52	2.65	2.69	8.9
Eagleswood Twp. ....	2.462	89.41	2.20	2.48	2.73	10.9
Harvey Cedars Bor. ....	2.280	52.93	1.21	1.30	1.46	13.4
Island Heights Bor. ....	3.396	71.27	2.42	2.70	2.49	-3.6
Jackson Twp. ....	3.724	73.88	2.74	2.83	2.76	8.2
Lacey Twp. ....	1.961	99.46	1.95	2.24	1.09	-6.4
Lakehurst Bor. ....	3.453	92.42	3.19	3.01	3.09	10.2
Lakewood Twp. ....	3.670	73.24	2.67	2.89	3.05	3.2
Lavallette Bor. ....	1.799	65.08	1.18	1.19	1.26	15.4
Little Egg Harbor Twp. ....	2.414	103.98	2.50	2.53	2.67	19.0
Long Beach Twp. ....	1.719	63.68	1.10	1.19	1.28	10.0
Manchester Twp. ....	2.518	75.41	1.90	1.80	1.72	19.7
Mantoloking Bor. ....	1.196	83.95	1.01	1.09	1.29	6.6
Ocean Twp. ....	3.258	77.09	2.51	2.60	2.47	3.4
Ocean Gate Bor. ....	3.768	67.18	2.53	2.49	2.52	10.5
Pine Beach Bor. ....	3.731	70.52	2.63	2.70	2.73	8.5
Plumsted Twp. ....	2.438	78.94	1.92	1.84	1.98	14.8
Pt. Pleasant Bor. ....	1.951	114.82	2.22	2.35	2.45	9.0
Pt. Pleasant Beach Bor. ....	3.422	61.29	2.06	2.16	2.20	4.5
Seaside Heights Bor. ....	2.785	72.54	1.99	1.94	1.85	17.7
Seaside Park Bor. ....	2.049	88.62	1.81	1.73	1.68	18.8
Ship Bottom Bor. ....	2.345	56.40	1.31	1.49	1.55	7.6
South Toms River Bor. ....	3.479	76.41	2.63	2.70	2.61	-0.2
Stafford Twp. ....	3.051	47.38	1.46	1.49	1.57	15.6
Surf City Bor. ....	1.798	61.38	1.11	1.24	1.33	4.6
Tuckerton Bor. ....	2.717	93.07	2.51	2.39	2.63	19.8
<b>PASSAIC COUNTY</b>						
Bloomingdale Bor. ....	\$4.51	66.54	\$2.97	\$2.99	\$2.93	8.2
Clifton City ....	3.57	54.22	1.81	1.96	2.01	0.4
Haledon Bor. ....	5.83	41.61	2.46	2.53	2.40	2.5
Hawthorne Bor. ....	4.71	50.36	2.32	2.42	2.44	5.7
Little Falls Twp. ....	4.79	40.28	1.90	2.13	2.08	1.6
North Haledon Bor. ....	7.64	32.38	2.47	2.66	2.49	4.4
Passaic City ....	6.74	63.07	3.85	3.87	3.98	5.5
Paterson City ....	8.66	57.26	4.71	3.57	3.15	38.0
Pompton Lakes Bor. ....	7.06	42.50	2.92	3.04	3.11	2.3
Prospect Park Bor. ....	5.69	44.60	2.48	2.64	2.65	7.2
Ringwood Bor. ....	6.95	40.89	2.86	2.97	2.99	7.1
Totowa Bor. ....	2.59	64.08	1.62	1.74	1.87	2.5
Wanaque Bor. ....	5.27	41.82	2.58	2.74	2.82	4.0
Wayne Twp. ....	3.82	62.90	2.37	2.48	2.79	6.4
West Milford Twp. ....	5.84	48.58	2.84	2.89	2.96	8.2
West Paterson Bor. ....	5.26	43.75	2.25	2.48	2.45	8.0
<b>SALEM COUNTY</b>						
Alloway Twp. ....	\$4.18	54.89	\$2.26	\$2.37	\$2.41	4.6
Carneys Point Twp. ....	4.14	70.02	2.67	2.74	2.78	-4.8
Elmer Bor. ....	4.00	66.87	2.65	2.59	2.62	9.3
Elsinboro Twp. ....	1.92	121.20	2.28	2.32	2.40	-1.0
Lower Alloways Creek Twp. ....	1.45	58.59	.83	.80	.84	24.0
Mannington Twp. ....	4.02	64.14	2.39	2.32	2.06	5.8



County and District	1982		Effective Tax Rates			Total Property Tax Percent Change 1981 to 1982
	Actual Tax Rates	County Equalization Ratio	1982	1981	1980	
<b>SALEM COUNTY (continued)</b>						
Oldmans Twp. ....	4.14	58.57	2.36	2.56	2.35	16.2
Penns Grove Bor. ....	4.45	88.18	3.82	4.03	3.93	3.3
Pennsville Twp. ....	3.82	69.81	2.12	2.06	2.01	5.5
Pilesgrove Twp. ....	3.58	65.03	2.29	2.50	2.49	1.7
Pittsgrove Twp. ....	2.94	80.60	2.33	2.48	2.48	4.6
Quinton Twp. ....	3.47	71.00	2.45	2.29	2.09	10.9
Salem City .....	4.02	80.02	2.92	3.08	3.19	2.9
Upper Pittsgrove Twp. ....	3.05	72.39	2.14	2.29	2.29	6.1
Woodstown Bor. ....	2.51	113.22	2.79	3.02	2.98	6.2
<b>SOMERSET COUNTY</b>						
Bedminster Twp. ....	\$1.810	65.45	\$1.20	\$1.29	\$1.38	4.0
Bernards Twp. ....	4.980	41.33	2.04	1.97	2.27	15.7
Bernardsville Bor. ....	1.710	108.87	1.84	1.90	2.13	8.7
Bound Brook Bor. ....	3.550	78.22	2.76	2.84	3.04	8.5
Branchburg Twp. ....	2.540	79.19	1.98	2.04	1.98	6.5
Bridgewater Twp. ....	4.480	53.56	2.23	2.23	2.38	8.1
Far Hills Bor. ....	2.550	55.47	1.40	1.37	1.49	28.7
Franklin Twp. ....	2.870	94.26	2.68	2.74	2.78	9.6
Green Brook Twp. ....	2.280	115.34	2.58	2.72	2.78	6.8
Hillsborough Twp. ....	5.330	40.98	2.18	2.23	2.23	9.7
Manville Bor. ....	2.430	109.93	2.46	2.50	2.49	8.5
Millstone Bor. ....	4.780	40.71	1.93	1.81	2.06	7.1
Montgomery Twp. ....	2.870	75.93	2.15	2.31	2.38	5.8
North Plainfield Bor. ....	3.630	81.61	2.92	3.00	3.04	5.6
Peapack-Gladstone Bor. ....	1.600	96.24	1.52	1.87	1.96	15.9
Raritan Bor. ....	3.560	76.34	2.60	2.54	2.68	17.2
Rocky Hill Bor. ....	1.580	101.86	1.52	1.68	1.98	7.4
Somerville Bor. ....	5.080	61.27	3.07	3.21	3.31	4.4
South Bound Brook Bor. ....	2.930	97.27	2.75	2.88	3.06	5.9
Warren Twp. ....	2.020	108.56	2.16	2.33	2.45	6.3
Watchung Bor. ....	1.940	102.78	1.93	2.01	2.10	7.5
<b>SUSSEX COUNTY</b>						
Andover Bor. ....	\$2.880	80.46	\$2.26	\$2.26	\$2.40	3.9
Andover Twp. ....	6.510	37.59	2.41	2.63	2.65	6.1
Branchville Bor. ....	1.520	113.53	1.63	1.89	1.91	10.5
Byram Twp. ....	5.410	53.01	2.86	2.71	2.81	16.9
Frankford Twp. ....	2.720	101.88	2.73	2.81	2.88	10.5
Franklin Bor. ....	5.960	47.05	2.75	2.64	2.93	8.8
Fredon Twp. ....	6.350	40.73	2.54	2.56	2.59	11.8
Green Twp. ....	4.930	54.06	2.64	2.72	2.82	10.9
Hamburg Bor. ....	3.250	94.10	2.95	2.68	2.68	14.3
Hampton Twp. ....	2.820	99.14	2.75	2.57	2.31	19.2
Hardyston Twp. ....	5.780	46.69	2.68	2.72	2.90	5.4
Hopatcong Bor. ....	3.560	77.61	2.78	3.01	3.33	0.2
Lafayette Twp. ....	5.470	47.33	2.52	2.44	2.30	12.9
Montague Twp. ....	1.820	113.91	2.05	1.65	1.69	25.0
Newton Town .....	2.340	112.06	2.41	2.71	2.78	3.4
Ogdensburg Bor. ....	4.200	70.13	2.84	2.87	3.03	4.6
Sandyston Twp. ....	3.520	64.12	2.24	2.31	2.26	6.4
Sparta Twp. ....	5.110	53.91	2.73	2.74	2.83	11.5
Stanhope Bor. ....	2.510	115.72	2.85	2.88	3.10	19.6
Stillwater Twp. ....	4.970	53.55	2.65	2.57	2.66	10.7
Sussex Bor. ....	4.030	77.19	3.03	2.88	2.84	7.9

County and District	1982		Effective Tax Rates			Total Property Tax Percent Change 1981 to 1982
	Actual Tax Rates	County Equaliza- tion Ratio	1982	1981	1980	
<b>SUSSEX COUNTY (continued)</b>						
Vernon Twp. ....	4.220	56.56	2.38	2.45	2.57	3.2
Walpack Twp. ....	1.670	47.22	.61	.59	.70	12.4
Wantage Twp. ....	2.460	108.29	2.59	2.59	2.70	9.3
<b>UNION COUNTY</b>						
Berkeley Heights Twp. ....	\$5.02	41.53	\$1.99	\$2.09	\$2.01	13.1
Clark Twp. ....	4.20	61.06	2.46	2.58	2.57	-4
Cranford Twp. ....	4.29	64.22	2.71	2.66	2.79	9.2
Elizabeth City ....	4.64	81.46	3.52	3.43	3.34	9.3
Fanwood Bor. ....	6.33	47.22	2.98	3.02	3.14	8.8
Garwood Bor. ....	3.87	70.63	2.55	2.62	2.73	5.5
Hillside Twp. ....	4.22	83.07	3.27	3.25	3.37	6.2
Kenilworth Bor. ....	3.09	67.07	1.93	1.96	1.98	-0.3
Linden City ....	2.14	74.79	1.45	1.48	1.35	3.4
Mountainside Bor. ....	4.05	53.09	2.09	2.18	2.15	3.6
New Providence Bor. ....	4.19	61.40	2.55	2.64	2.69	9.4
Plainfield City ....	5.27	71.98	3.67	3.87	3.77	4.0
Rahway City ....	4.76	69.77	3.15	3.06	3.16	8.1
Roselle Bor. ....	3.98	81.44	3.18	3.17	3.16	9.2
Roselle Park Bor. ....	5.14	59.39	3.01	2.86	2.98	11.2
Scotch Plains Twp. ....	5.50	50.49	2.77	2.82	2.94	10.6
Springfield Twp. ....	3.52	69.29	2.36	2.52	2.52	5.2
Summit City ....	4.94	41.59	2.03	2.07	2.18	8.0
Union Twp. ....	3.34	67.91	2.17	2.12	2.22	6.5
Westfield Town ....	2.20	115.93	2.52	2.64	2.71	7.5
Winfield Twp. ....	24.53	40.00	9.82	9.15	9.37	20.5
<b>WARREN COUNTY</b>						
Allamuchy Twp. ....	\$2.68	69.43	\$1.83	\$1.81	\$1.95	16.8
Alpha Bor. ....	2.31	98.48	2.20	2.12	2.09	10.1
Belvidere Town ....	3.63	79.22	2.75	2.57	2.54	17.4
Blairstown Twp. ....	.77	75.64	.57	.55	.87	9.2
Franklin Twp. ....	2.15	100.91	2.05	2.14	2.14	6.8
Frelinghuysen Twp. ....	2.82	78.72	2.16	2.20	2.16	8.3
Greenwich Twp. ....	3.33	72.62	2.35	2.11	2.12	19.9
Hackettstown Town ....	6.16	43.39	2.60	2.69	2.75	-3.4
Hardwick Twp. ....	1.93	107.02	2.04	1.97	2.26	-3.3
Harmony Twp. ....	3.16	74.51	2.26	2.14	2.03	8.8
Hope Twp. ....	2.58	82.29	2.09	2.21	2.03	0.8
Independence Twp. ....	3.19	72.27	2.28	2.19	2.26	13.4
Knowlton Twp. ....	1.98	113.17	2.17	2.28	2.15	—
Liberty Twp. ....	3.16	72.20	2.26	2.26	2.32	7.9
Lopatcong Twp. ....	2.33	99.53	2.25	2.16	2.24	13.0
Mansfield Twp. ....	3.18	73.29	2.30	2.36	2.46	3.4
Oxford Twp. ....	3.19	83.43	2.54	2.42	2.60	9.2
Pahaquarry Twp. ....	4.45	13.33	.62	.57	.59	11.6
Phillipsburg Town ....	2.90	98.71	2.65	2.56	2.67	9.3
Pohatcong Twp. ....	2.80	78.86	2.15	2.13	2.05	11.9
Washington Bor. ....	3.20	82.97	2.57	2.54	2.75	6.1
Washington Twp. ....	2.05	115.16	2.29	2.29	2.46	2.4
White Twp. ....	2.12	81.14	1.67	1.56	1.71	1.5

NOTE: Effective Tax rates reflected in the above table are obtained by dividing the total on which the tax rate is computed by the Net Valuations on which county taxes are apportioned. In Annual Reports prior to 1972, effective tax rates were obtained by multiplying the Average Assessment to Sales Ratio for said year times the general tax rate per \$100 of Assessed Valuation for said year.

## **TAX COURT OF NEW JERSEY**

The Tax Court of New Jersey is a trial court and is part of the judiciary. In general, it hears cases contesting State and local property tax assessments.

Hon. Lawrence L. Lasser, Presiding Judge—Justice Complex, Trenton, NJ 08625

Hon. Michael A. Andrew, Jr.—Middlesex County Court House, New Brunswick, NJ 08901

Hon. Richard M. Conley—Justice Complex, Trenton, NJ 08625

Hon. David E. Crabree—Hall of Records, Newark, NJ 07104

Hon. John F. Evers—Bergen County Court House, Hackensack, NJ 07601

Hon. John J. Hopkins—Hall of Records, Newark, NJ 07104

Hon. Anthony M. Lario—Camden County Court House, Camden, NJ 08101

Hon. Marvin N. Rimm—Atlantic County Court House, Mays Landing, NJ 08401

Elaine B. Goldsmith, Clerk

Mailing address of Office of the Clerk of the Tax Court  
CN 972  
Trenton, New Jersey 08625

Office address of Office of the Clerk of the Tax Court  
Justice Complex  
25 Market Street  
Trenton, NJ 08625

Telephone (609) 292-5082

**COUNTY BOARDS OF TAXATION—1982  
(Including Term of Office)**

**ATLANTIC COUNTY BOARD OF TAXATION**  
*President:* (79) Lois H. Finifter (82) [Hold over], (81) C. Herbert Hyman (84), (80) John Cavuto (83).  
*Co. Tax Admn.* John Murtland, 1625 Atlantic Avenue, Atlantic City, NJ 08401

**BERGEN COUNTY BOARD OF TAXATION**  
*President:* (80) Salvatore M. Banca (85), (80) Mrs. Joan Murray (84), (76) Alfred P. Levin (81) [Hold over], (80) Jerome L. Yesko (83), (82) William DeGise (86).  
*Co. Tax Admn.* Dante Loedori, 123 Hudson Street, Hackensack, NJ 07601

**BURLINGTON COUNTY BOARD OF TAXATION**  
*President:* (80) Samuel P. Alloway, Jr. (82), (80) Harry F. Renwick, Sr. (83), (81) Earl D. Emmons (84).  
*Co. Tax Admn.* Samuel O. Paglione, County Office Bldg., 49 Rancocas Road, Mt. Holly, NJ 08060

**CAMDEN COUNTY BOARD OF TAXATION**  
*President:* (81) Joseph J. Grassi, Jr. (83), (81) Victor T. Kolton (82), (82) Benjamin G. Vukiecvich (84).  
*Co. Tax Admn.* Martin Blaskey, Camden County Administration Bldg., 600 Market Street, Camden, NJ 08101

**CAPE MAY COUNTY BOARD OF TAXATION**  
*President:* (81) Ellery M. Bowman (84), (80) Joseph A. DeFranco (83), (82) Phillip Judyski (85)  
*Co. Tax Admn.* Lawrence Berardelli, Jr., Central Mail Room, Cape May Court House, NJ 08210

**CUMBERLAND COUNTY BOARD OF TAXATION**  
*President:* (80) Robert H. Weber (83), (81) Victor J. LaToore (84), (79) Arnold L. Gifford (82).  
*Co. Tax Admn.* Keron D. Chance, Court House, Bridgeton, NJ 08302

**ESSEX COUNTY BOARD OF TAXATION**  
*President:* (80) Fred W. Federici, Jr. (85), (79) Harry Bonnet (84), (82) Stanley J. Gulkin (87), (81) O. Vincent McNany (86), (82) Emil E. Mascia (83).  
*Co. Tax Admn.* George E. McCormack, 110 South Grove Street, East Orange, NJ 07018

**GLOUCESTER COUNTY BOARD OF TAXATION**  
*President:* (80) Horace B. Peters (83), (82) Jacqueline Clark (85), (81) Rudolph Marcucci (84)  
*Co. Tax Admn.* Doloris R. Lindsay, 108 Euclid Street, P.O. Box 652 Woodbury, NJ 08096

**HUDSON COUNTY BOARD OF TAXATION**  
*President:* (80) Anthony Cilento (83), (81) Marita Borzaga (85), (81) Denis J. McGuire (86), (79) Rosalie D'Alessandro (84)  
*Co. Tax Admn.* Stanley Kosakowski, Administration Building, 595 Newark Avenue, Jersey City, NJ 07306

**HUNTERDON COUNTY BOARD OF TAXATION**  
*President:* (80) Mildred Lambert (83), (81) Nancie C. Hunt (84), (82) Adam Siodlowski (85).  
*Co. Tax Admn.* Robert G. Housedorf, R.R. #1, Box 891, Asbury, NJ 08802

**MERCER COUNTY BOARD OF TAXATION**  
*President:* (79) Thomas J. Dunn (81), (80) Bertha Dean (83), (82) H. Rick Kline (84)  
*Co. Tax Admn.* Anthony J. Panaro, Mercer County Administration Bldg., P.O. Box 8068, Trenton, NJ 08650

**MIDDLESEX COUNTY BOARD OF TAXATION**  
*President:* (81) Franklin F. Murphy (84), (79) Joseph Spataro (82), (80) David Robinson (83).  
*Co. Tax Admn.* Mrs. Angela Szymanski, County Administration Bldg., One Kennedy Square, New Brunswick, NJ 08901

**MONMOUTH COUNTY BOARD OF TAXATION**  
*President:* (82) John C. Conover (84), (82) John E. Westlake (83), (82) Beverly J. Scarano (85).  
*Co. Tax Admn.* Gilberto Melendez, Hall of Records, East Main Street, Freehold, NJ 07728

**MORRIS COUNTY BOARD OF TAXATION**  
*President:* (82) Helen Lori (85), (80) Douglas Romaine (83), (81) J. Raymond Manahan (84).  
*Co. Tax Admn.* Harry P. Struble, Hall of Records, Court Street, Morristown, NJ 07960

**OCEAN COUNTY BOARD OF TAXATION**  
*President:* (79) Mrs. Georgian Kolber (82), (81) James J. DeBow (84), (82) Michele Rosen (83).  
*Co. Tax Admn.* John Fox, Court House, Room 204, 118 Washington Street, Toms River, NJ 08753

**PASSAIC COUNTY BOARD OF TAXATION**  
*President:* (80) Alan Mikola (83), (81) Matthew J. Trella (84).  
*Co. Tax Admn.* James J. Murner, Jr., District Court House, 71 Hamilton Street, Paterson, NJ 07505

**SALEM COUNTY BOARD OF TAXATION**  
*President:* (80) Joseph H. Davenport (83), (81) Norman Stout (84), (82) Lester Harris (85).  
*Co. Tax Admn.* Barbara L. Collins, Court House, 94 Market Street, Salem, NJ 08079

**SOMERSET COUNTY BOARD OF TAXATION**  
*President:* (82) Jack Penn (85), (80) Anthony L. Curcio (83).  
*Co. Tax Admn.* Orlando L. Abbruzzese, N. Bridge & High Streets, P.O.  
Box 3000, Somerville, NJ 08876

**SUSSEX COUNTY BOARD OF TAXATION**  
*President:* (81) Richard L. Martin (84), (82) LeRoy Ruether (85).  
*Co. Tax Admn.* Benjamin Jager, 16 Church Street, Newton, NJ 07860

**UNION COUNTY BOARD OF TAXATION**  
*President:* (82) John K. Meeker, Jr. (85), (82) Lucille Masciale (84),  
(80) Abe Rothberg (83).  
*Co. Tax Admn.* Maurice A. O'Keefe, County Administration Building,  
Elizabethtown Plaza, Elizabeth, NJ 07207

**WARREN COUNTY BOARD OF TAXATION**  
*President:* (82) Frank DeLello (85), (81) Gildo Bevilacqua (84), (80)  
Nelson J. Becci (83).  
*Co. Tax Admn.* Donna Shuman, Court House, Belvidere, NJ 07823



**SUMMARY OF COUNTY TAX BOARD APPEALS—1981**

Taxing District	1 Total Number of tax Appeals	2 Number of Dispositions			3 Number of Appeals in each Class of Property					
					Class 1	Class 2	Class 3A	Class 3B	Class 4	*Business Personal Property
		Approved	Dismissed	Withdrawn	Vacant Land	Residen- tial	Farm Regular	Farm Qualified	Commercial Industrial Apartment	
Atlantic .....	3,226	1,212	1,921	93	1,265	1,709	.....	10	325	.....
Bergen .....	2,479	2,397	56	26	175	1,746	.....	2	556	.....
Burlington .....	1,356	1,148	178	32	603	565	32	9	147	.....
Camden .....	1,214	761	75	378	348	581	12	1	272	.....
Cape May .....	64	62	2	.....	25	27	5	1	6	.....
Cumberland .....	389	316	73	3	62	212	9	4	102	.....
Essex .....	2,473	2,345	57	71	85	1,241	3	.....	1,144	.....
Gloucester .....	707	511	156	40	129	487	16	8	67	.....
Hudson .....	1,298	1,053	86	159	95	261	.....	.....	942	.....
Hunterdon .....	577	418	153	1	144	350	26	13	4	.....
Mercer .....	1,053	709	301	43	181	654	25	4	189	.....
Middlesex .....	477	446	17	14	185	152	6	4	130	.....
Monmouth .....	1,326	723	476	41	425	633	3	3	188	3
Morris .....	779	598	157	24	277	331	.....	6	165	.....
Ocean .....	5,799	5,100	543	156	3,286	2,330	11	.....	172	.....
Passaic .....	916	420	472	24	284	360	.....	1	268	3
Salem .....	100	72	7	21	24	60	1	3	12	.....
Somerset .....	1,200	907	285	8	180	916	11	3	86	6
Sussex .....	1,073	1,003	65	5	510	445	21	19	78	.....
Union .....	775	117	624	34	20	491	.....	.....	255	.....
Warren .....	331	314	11	6	108	142	33	9	39	.....
<b>Total .....</b>	<b>27,612</b>	<b>20,632</b>	<b>5,713</b>	<b>1,179</b>	<b>8,411</b>	<b>13,693</b>	<b>214</b>	<b>100</b>	<b>5,147</b>	<b>12</b>

\*Telephones, telegraph and messenger systems companies.

**SUMMARY OF COUNTY TAX BOARD APPEALS—1981**

Taxing District	4 Original amount of assessments Involved	5 Total amount of assessment Reductions Granted	6 Total amount of assessment Increases Granted	7 Number of Appeals in each Filing Fee Category					
				\$5.00	\$25.00	\$100.00	\$150.00	No Fee	Other
Atlantic .....	\$ 365,891,215	\$ 38,179,364	\$ 547,800	2,790	238	34	30	134	.....
Bergen .....	227,465,903	51,841,661	1,888,000	1,415	276	95	94	599	.....
Burlington .....	147,120,874	28,996,290	442,430	639	55	28	20	2	.....
Camden .....	98,934,595	17,736,582	43,110	1,093	73	23	16	9	.....
Cape May .....	3,068,450	674,245	.....	57	6	1	.....	.....	.....
Cumberland .....	32,891,460	6,292,107	45,100	391	64	10	8	4	.....
Essex .....	360,755,500	64,545,100	159,800	1,786	454	94	67	72	.....
Gloucester .....	80,374,650	7,124,800	47,800	311	26	4	13	353	.....
Hudson .....	172,886,970	19,548,990	.....	1,004	234	38	15	7	.....
Hunterdon .....	65,868,035	6,218,477	185,586	369	70	5	2	130	.....
Mercer .....	139,136,586	19,565,306	.....	774	233	31	15	.....	.....
Middlesex .....	154,459,700	11,869,800	145,500	301	108	20	28	45	.....
Monmouth .....	143,479,500	11,034,780	.....	1,045	82	32	16	85	.....
Morris .....	154,067,675	24,590,450	643,750	548	160	36	18	11	6
Ocean .....	239,858,640	42,694,397	13,121,270	2,994	131	11	18	2,645	.....
Passaic .....	104,639,898	9,605,278	52,500	657	98	12	15	134	.....
Salem .....	11,646,550	2,707,605	.....	92	2	3	2	1	.....
Somerset .....	187,557,500	15,366,543	2,024,500	652	110	13	16	7	.....
Sussex .....	62,989,925	9,209,465	337,800	873	69	11	5	4	.....
Union .....	46,155,359	5,286,785	80,000	540	163	60	12	1	.....
Warren .....	20,858,765	3,924,382	.....	295	30	2	.....	2	2
Total .....	\$2,820,107,750	\$397,012,207	\$19,764,546	18,626	2,682	563	410	4,245	8

## ASSESSORS AND COLLECTORS IN ATLANTIC COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Absecon City	Ina Smith, Absecon, 08201 (609) 641-5587 Harvey T. Staake, Jr., Absecon George F. Gillespie, Absecon	Grace H. Staake, Absecon, 08201 (609) 641-2762
Atlantic City	William G. Ferry, Atlantic City, 08401 (609) 347-5380 Thomas P. Higgins, Atlantic City Dorothy C. Davison, Atlantic City	Alberta W. Watkins, Atlantic City, 08401 (609) 347-5630
Brigantine City	Mary Laielli, Brigantine, 08203 (609) 266-0990	Robert C. Betterton, Brigantine, 08203 (609) 266-0220
Buena Borough	Francis J. Andrews, Minotola, 08341 (609) 697-1780	Barth M. Castellari, Vineland, 08360 (609) 697-0679
Buena Vista Twp.	Bruno L. Tonielli, Buena, 08310 (609) 697-2100	Peter Micheletti, Buena, 08310 (609) 691-2100
Corbin City	Alberta T. Scates, Corbin City, 08270 (609) 623-2673	Janice Peterson, Woodbine, 08270 (609) 628-2673
Egg Harbor City	Alberta Scates, Egg Harbor, 08215 (609) 965-4747	Joan J. Woerner, Egg Harbor City, 08215 (609) 965-0123
Egg Harbor Twp.	Edward D. Schmincke, Linwood, 08221 (609) 927-5000 Richard E. Squires, Linwood	Bernard M. Murphy, Linwood, 08221 (609) 927-5000
Estell Manor City	Richard Kelleher, Berlin, 08009 (609) 767-0051	Dorothy E. Wright, Estell Manor, 08319 (609) 467-2384
Folsom Borough	Joseph D. Ingemi, Folsom, 08037 (609) 561-6826	Neafa N. Curatola, Williamstown, 08094 (609) 561-4374
Galloway Twp.	Dorothy Montag, Cologne, 08213 (609) 965-0547	Leona M. Toltowicc, Cologne, 08213 (609) 965-1482
Hamilton Twp.	Joseph A. Perella, Mays Landing, 08330 (609) 625-1671	Irene Weisenstein, Mays Landing, 08330 (609) 625-2151
Hammonton Town	Warren N. Murphy, Hammonton, 08037 (609) 561-5454 Samuel J. Cappuccio, Hammonton Paul Pullia, Hammonton	Theodore J. Trauner, Hammonton, 08037 (609) 561-0081
Linwood City	Joseph Perella, Linwood, 08221 (609) 653-8225	George P. Helfrich, Linwood, 08221 (609) 927-4109
Longport Borough	Charles R. Braun, Cologne, 08213 (609) 823-2731	Thomas Reed, Longport, 08403 (609) 823-2731
Margate City	Dora DeVine, Margate, 08402 (609) 822-1950 Herbert C. Gaskill, Margate	Robert A. Gilchrist, Margate, 08402 (609) 822-2605
Mullica Twp.	William Reeser, Elwood, 08217 (609) 561-3177	Bertha Roland, Elwood, 08217 (609) 561-4499
Northfield City	F. William Mitchell, Northfield, 08225 (609) 641-2054	Mary Schulz, Northfield, 08225 (609) 641-2000
Pleasantville City	Arthur Amonette, Pleasantville, 08232 (609) 646-8073	Raymond J. Beckman, Jr., Pleas- antville, 08232 (609) 646-2076
Port Republic City	Louis Mason, Port Republic, 08241 (609) 652-1501 George F. Gillespie, Absecon	Sara E. Garrison, Port Republic, 08241 (609) 652-7637
Somers Point City	F. William Mitchell, Somers Point, 08244 (609) 927-9285	Kathryn Bird, Somers Point, 08244 (609) 927-2660
Ventnor City	Arthur Amonette, Ventnor, 08406 (609) 823-4174	Maureen Conover, Ventnor, 08406 (609) 823-4101
Weymouth Twp.	Alberta T. Scates, Mays Landing, 08330 (609) 625-2607	Amelia Messina, Belcoville, 08330 (609) 625-2831

## ASSESSORS AND COLLECTORS IN BERGEN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Allendale Borough	Robert Cross, Allendale, 07401 (201) 825-3700 Annette Baum, Allendale	Norman F. Lane, Allendale, 07401 (201) 327-0313
Alpine Borough	Louis R. Cacace, Alpine, 07620 (201) 768-6865	Alice Parsells, Alpine, 07620 (201) 768-6865

Bergenfield Borough	Lois Wieboldt, Bergenfield, 07621 (201) 384-6000	Charles Wood, Bergenfield, 07621 (201) 384-1100
Bogota Borough	Wilbur Heinemeyer, Bogota, 07603 (201) 342-1730	Helen Stipo, Bogota, 07603 (201) 342-1737
Carlstadt Borough	Edward McLaughlin, Carlstadt, 07072 (201) 939-2850 Paul Barbire, Woodridge	John Kilcullen, Carlstadt, 07072 (201) 939-2850
Cliffside Park Boro	Robert N. Lulo, Cliffside Park, 07010 (201) 945-3456	Vincent T. McKenna, Cliffside Park, 07010 (201) 943-1400
Closter Borough	Harold Jonassen, Closter, 07624 (201) 768-1400	Norma Gottemoller, Closter, 07624 (201) 768-1401
Cresskill Borough	Alfred J. Schlegel, Cresskill, 07626 (201) 567-4476	George W. Stanton, Cresskill, 07626 (201) 569-5768
Damarest Borough	Peter M. Tintle, Demarest, 07627 (201) 768-3802	Lore Lehmann, Demarest, 07627 (201) 768-3611
Dumont Borough	Carmen N. Pentifallo, Dumont, 07628 (201) 385-7000	William Pizzute, Dumont, 07628 (201) 385-7000
East Rutherford Boro	Lester L. Plosia, E. Rutherford, 07073 (201) 933-3447 Mario J. Pedoto, East Rutherford	Patrick DeVasto, Rutherford, 07073 (201) 933-3446
Edgewater Borough	Harvey G. Weber, Jr., Edgewater, 07020 (201) 943-1700	Michael M. Monaghan, Edgewater, 07020 (201) 943-2413
Elmwood Park Boro	Robert Smith, Elmwood Park, 07407 (201) 796-0993 Charles Raia, Jr., Elmwood Park Frank P. Battaglino, Elmwood Park	Robert Bogle, Elmwood Park, 07407 (201) 796-3900
Emerson Borough	George McFadden, Emerson, 07630 (201) 262-2807	Joseph McQueeney, Emerson, 07630 (201) 262-2807
Englewood City	Raymond D. Picciano, Englewood, 07631 (201) 567-1800	Peter Tierney, Englewood, 07631 (201) 567-1800
Englewood Cliffs Boro	John P. Campbell, Englewood Cliffs, 07632 (201) 568-8567 Francis A. Deshusses, Englewood Cliffs	William Hoinash, Englewood Cliffs, 07632 (201) 569-5271
Fair Lawn Borough	Edward A. McKenna, Fair Lawn, 07410 (201) 796-1700	Donald DeBruin, Fair Lawn, 07410 (201) 796-1700
Fairview Borough	Patrick DeSena, Fairview, 07022 (201) 943-3300 Robert N. Lulo, Fairview	Anthony M. Orecchio, Fairview, 07022 (201) 943-3300
Fort Lee Borough	Louis Montenegro, Fort Lee, 07024 (201) 592-3553	Dorothy Pagano, Fort Lee, 07024 (201) 592-3540
Franklin Lakes Boro	Otto K. Mutzberg, Franklin Lakes, 07417 (201) 891-1702	Bette Mahoney, Franklin Lakes, 07417 (201) 891-1754
Garfield City	Kurt Hielle, Garfield, 07026 (201) 478-7040	Rose Mayo, Garfield, 07026 (201) 478-7040
Glen Rock Borough	George McFadden, Glen Rock, 07452 (201) 447-2555	Dorothy Ferry, Glen Rock, 07452 (201) 447-2555
Hackensack City	John J. Johnson, Hackensack, 07601 (201) 488-8088	Elizabeth D. Yock, Hackensack, 07601 (201) 342-3000
Harrington Park Boro	Raymond J. Damiano, Little Falls, 07424 (201) 768-2585	Edith D. Stockman, Harrington Park, 07640 (201) 768-2554
Hasbrouck Heights Boro	William F. Mentas, Hasbrouck Heights 07604 (201) 288-0195 Joseph C. Cordo, Hasbrouck Heights	Kenneth V. Cantoli, Hasbrouck Heights, 07604 (201) 288-1152
Haworth Borough	Stella Y. Truax, Haworth, 07641 (201) 384-4785	Christine Teichmann, Haworth, 07641 (201) 384-0450
Hillsdale Borough	George McFadden, Hillsdale, 07642 (201) 666-4800	Lorraine Shoop, Hillsdale, 07642 (201) 666-4800
Ho-Ho-Kus Borough	Betsy Barr, Upper Saddle River, 07458 (201) 652-4400	Katherine Shuart, Ho-Ho-Kus, 07423 (201) 652-4400
Leonia Borough	Frank E. Montmeat, Leonia, 07605 (201) 944-0740 Max Kerman, Leonia James L. Teats	Anna Theodoracopoulos, Leonia, 07605 (201) 944-0740
Little Ferry Boro	Harry J. Kohring, Little Ferry, 07643 (201) 641-0808	Frank Dunn, Little Ferry, 07643 (201) 641-4833

Lodi Borough .....	Louis R. Montenegro, Lodi, 07644 (201) 365-4016 John L. Tamorini, Lodi Frank Presto, Lodi	Andrew L. Pesenti, Lodi, 07644 (201) 473-8290
Lyndhurst Twp. ....	Dominick Notte, Lyndhurst, 07071 (201) 939-3292	Eleanor Domanico, Lyndhurst, 07071 (201) 939-3080
Mahwah Twp. ....	Ernest Ponessa, Mahwah, 07430 (201) 529-3730	Elizabeth Heflin, Mahwah, 07430 (201) 529-2850
Maywood Borough .....	Harold J. Shea, Maywood, 07607 (201) 845-8117	Harold C. Hotaling, Maywood, 07607 (201) 845-6700
Midland Park Boro .....	Charles J. Shutt, Midland Park, 07432 (201) 445-0833	Thomas McKim, Midland Park, 07432 (201) 444-1388
Montvale Borough .....	Wilbur Heinemeyer, Montvale, 07645 (201) 391-5702	Sarah M. Doscher, Montvale, 07645 (201) 391-5700
Moonachie Borough .....	William Nagel, Moonachie, 07074 (201) 487-1813	Kenneth Izzo, Moonachie, 07074 (201) 641-1813
New Milford Borough .....	Mary Dougherty, New Milford, 07646 (201) 262-6100	Gloria Wolf, New Milford, 07646 (201) 262-6100
North Arlington Boro .....	Robert Campora, Glen Rock, 07452 (201) 991-6060	Anthony Biasi, North Arlington, 07032 (201) 991-8150
Northvale Borough .....	John Guercio, Northvale, 07647 (201) 767-3330	Ruth M. Pribish, Northvale, 07647 (201) 767-3330
Norwood Borough .....	John Guercio, Norwood, 07648 (201) 767-7206	Richard Vogler, Norwood, 07648 (201) 767-7206
Oakland Borough .....	James Van Delden, Oakland, 07436 (201) 337-8111 Dean E. Cole, Oakland	W. Bruce Knapp, Jr., Oakland, 07436 (201) 337-8111
Old Tappan Borough .....	Irwin Sabin, Old Tappan, 07675 (201) 664-1849	John McKittrick, Old Tappan, 07675 (201) 664-1849
Oradell Borough .....	B. Charles Weissinger, Oradell, 07649 (201) 265-3111	Virginia Fergusson, Oradell, 07649 (201) 261-2066
Palisades Park Boro .....	Harold F. Wrightington, Palisades Park, 07650 (201) 947-0304	Patricia Albanese, Palisades Park, 07650 (201) 944-2713
Paramus Borough .....	Clifford G. Steele, Paramus, 07652 (201) 265-2100	Ann Brandsness, Paramus, 07652 (201) 265-2100
Park Ridge Borough .....	Joseph Burek, Park Ridge, 07656 (201) 391-6161	Ann Kilmartin, Park Ridge, 07656 (201) 391-6161
Ramsey Borough .....	M. Richard Muti, Ramsey, 07446 (201) 825-3400 Ext. 26	Eleanor Ameye, Ramsey, 07446 (201) 825-3400
Ridgefield Borough .....	Irwin Sabin, Ridgefield, 07657 (201) 943-7676	Vincent T. McKenna, Ridgefield, 07657 (201) 943-7676
Ridgefield Park Twp. ....	Gerard Garofalow, Ridgefield Park, 07660 (201) 641-4771	Jeanne Spliedt, Ridgefield Park, 07660 (201) 641-4771
Ridgewood Village .....	Philomena Gan, Ridgewood, 07450 (201) 444-5500	James Ten Hoeve, Ridgewood, 07450 (201) 444-5500
River Edge Borough .....	George McFadden, River Edge, 07661 (201) 262-1778	Donald Perlee, River Edge, 07661 (201) 262-1937
River Vale Twp. ....	Irwin Sabin, River Vale, 07675 (201) 664-2346	Ann Olivarius, River Vale, 07675 (201) 664-2346
Rochelle Park Twp. ....	Dorothy Kreitz, Lincoln Park, 07035 (201) 843-1519	Philip J. Galfio, Rochelle Park, 07662 (201) 843-1519
Rockleigh Borough .....	George V. Kershaw, Rockleigh, 07647 (201) 768-4217	Barbara Stoever, Rockleigh, 07647 (201) 768-4217
Rutherford Borough .....	Edward J. McLaughlin, Rutherford, 07070 (201) 438-4942	Eileen Serrao, Rutherford, 07070 (201) 438-1033
Saddle Brook Twp. ....	John J. Falato, S. Hackensack, 07606 (201) 843-7100	E. Gloria Sinski, Saddle Brook, 07662 (201) 843-7100
Saddle River Borough .....	Betsy Barr, Upper Saddle River, 07458 (201) 327-2609	Frank W. Hanson, Saddle Brook, 07458 (201) 327-4949
South Hackensack Twp. ...	Louis R. Montenegro, S. Hackensack, 07606 (201) 440-1815 John Jannuzzi, S. Hackensack John J. Falato, S. Hackensack	Veeva Calcaine, S. Hackensack, 07606 (201) 440-1815
Teaneck Twp. ....	Joseph B. Krupinski, Teaneck, 07666 (201) 837-1600	Sandra L. Kaye, Teaneck, 07666 (201) 837-1600



Tenafly Borough	Claire M. Young, Tenafly, 07670 (201) 568-6100	Charles Leroy, Tenafly, 07670 (201) 568-6100
Teterboro Borough	Leon Sitek, Teterboro, 07608 (201) 288-2850	George Van Wagenen, Teterboro, 07608 (201) 288-1200 or 288-3103
Upper Saddle River Boro	Beatrice Barr, Upper Saddle River, 07458 (201) 327-2196	Loretta Rehain, Upper Saddle River, 07458 (201) 327-2196
Waldwick Borough	Patricia L. Webster, Waldwick, 07463 (201) 652-5300	Adeline Portamore, Waldwick, 07463 (201) 652-5858
Wallington Borough	Andrew S. Muniak, Wallington, 07057 (201) 777-0318	Vivian Desbiens, Wallington, 07057 (201) 777-1031
Washington Twp.	James Minaya, Ridgewood, 07450 (201) 664-1292	Florence Jancek, Westwood, 07675 (201) 666-8797
Westwood Borough	James G. Sealy, Westwood, 07675 (201) 664-7100	Eugene F. Young, Westwood, 07675 (201) 664-7061
Woodcliff Lake Boro	Wilbur Heinemeyer, Woodcliff Lake, 07675 (201) 391-4977	Domenica Patafio, Woodcliff Lake, 07675 (201) 391-4977
Wood-Ridge Borough	Frank Porfido, Wood-Ridge, 07075 (201) 939-0202	Donald H. Perlee, Wood-Ridge, 07075 (201) 939-0202
Wyckoff Twp.	Carolyn H. Landi, Wyckoff, 07481 (201) 891-7000	James Ten Kate, Wyckoff, 07481 (201) 891-7000

**ASSESSORS AND COLLECTORS IN BURLINGTON COUNTY**

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTORS—P.O. ADDRESS
Bass River Twp.	Cornelius Garrison, Port Republic, 08241 (609) 296-1666	Barbara J. Van Allen, New Gretna, 08824 (609) 296-1666
Beverly City	John J. Centinaro, Beverly, 08010 (609) 387-0205 or 387-0959	James Tunney, Beverly, 08010 (609) 387-1610
Bordentown City	Donald Kosul, Trenton, 08629 (609) 298-0073	Elizabeth L. Mackinnon, Bordentown, 08505 (609) 298-0604
Bordentown Twp.	William Tantum, Bordentown, 08505 (609) 298-2809 James Harvey, Bordentown Walter Kosul, Bordentown	Elizabeth D. Thompson, Bordentown, 08505 (609) 298-2800
Burlington City	Hobart F. Stecher, Burlington, 08016 (609) 386-0370 Baird M. Applegate, Jr., Burlington Frank Fiorelli, Burlington	Joseph M. Wallace, Burlington, 08016 (609) 386-0316
Burlington Twp.	Joseph A. Montalto, Burlington, 08016 (609) 386-0505	Mary Washington, Burlington, 08016 (609) 386-0505
Chesterfield Twp.	James Harvey, Trenton, 08620 (609) 298-2315	Margaret S. Davis, Trenton, 08620 (609) 298-2315
Cinnaminson Twp.	William Sharp, Cinnaminson, 08077 (609) 829-6000	Joan Nold, Cinnaminson, 08077 (609) 829-6000
Delanco Twp.	Donald Lamon, Delanco, 08075 (609) 461-0561	Jane Queenan, Delanco, 08075 (609) 461-1589
Delran Twp.	George J. Scimeca, Jr., Delran, 08075 (609) 461-7734 August C. Leusner, Riverside	Donna Ibbetson, Delran, 08075 (609) 461-7734
Easthampton Twp.	Matthew S. Chudoba, Mount Holly, 08060 (609) 267-5723	Patricia Pinkus, Mt. Holly, 08060 (609) 267-5723
Edgewater Park Twp.	Edward J. Burek, Beverly, 08010 (609) 877-3838	Charles Kloss, Edgewater Park, 07020 (609) 877-2062
Evesham Twp.	George Atkins, Marlton, 08053 (609) 983-2914	Carol Stair, Marlton, 08053 (609) 983-2900
Fieldsboro Borough	Walter G. Kosul, Trenton, 08610 (609) 298-0184	Evelyn Archer, Fieldsboro, 08505 (609) 298-2809
Florence Twp.	Walter W. McDermott, Florence, 08518 (609) 267-2730	Harry Fauver, Jr., Florence, 08518 (609) 499-0259
Hainesport Twp.	William E. Birchall Jr., Hainesport, 08036 (609) 267-2730	Doris M. Platt, Hainesport, 08038 (609) 267-2730
Lumberton Twp.	William E. Birchall, Jr., Lumberton, 08048 (609) 267-3217	Harvey M. Sydnor, Lumberton, 08048 (609) 267-5961
Mansfield Twp.	James Harvey, Trenton, 08620 (609) 298-0542	Joan B. Siane, Columbus, 08022 (609) 298-4455



Maple Shade Twp. ....	Charles J. Johnson, Maple Shade, 08052 (609) 779-9610	Joseph C. Sheridan, Jr., Maple Shade, 08052 (609) 779-9610
Medford Twp. ....	Henry W. Haines, Medford, 08055 (609) 654-2608	Joan Allen, Medford, 08055 (609) 654-2608
Medford Lakes Boro .....	William J. McQuillan, Jr., Medford Lakes, 08055 (609) 654-8898	John A. Weaver, Jr., Medford Lakes, 08055 (609) 654-8898
Moorestown Twp. ....	VACANCY, Moorestown, 08057 (609) 235-0912	David E. Longacre, Moorestown, 08057 (609) 235-0912
Mount Holly Twp. ....	George C. Thomulka, Mount Holly, 08060 (609) 267-0170	Louise F. Wilcox, Mt. Holly, 08060 (609) 267-0170
Mount Laurel Twp. ....	Edward J. Burek, Mt. Laurel, 08054 (609) 234-0001	Barbara Gngang, Mt. Laurel, 08054 (609) 234-0001
New Hanover Twp. ....	Donald B. Malloy, Cookstown, 08511 (609) 758-7172	Mildred I. South, Cookstown, 08511 (609) 723-2565
North Hanover Twp. ....	Jeannette Bowers, Trenton, 08629 (609) 298-0073	Margaret B. Davis, Allentown, 08501 (609) 723-2565
Palmyra Borough .....	William H. Evaul, Palmyra, 08065 (609) 829-6100	Rudolf K. Creyaufmiller, Jr., Palmyra, 08065 (609) 829-6100
Pemberton Borough .....	James J. Noble, Mt. Holly, 08060 (609) 894-8222	Theodore Thorn, Pemberton, 08068 (609) 894-8222
Pemberton Twp. ....	Walter Kosul, New Lisbon, 08064 (609) 894-8201	Mildred J. Speaker, New Lisbon, 08064 (609) 894-8201
Riverside Twp. ....	Chester J. Jankowski, Riverside, 08075 (609) 461-1460 Anthony F. Cicali, Riverside	Michael F. Chiaccio, Riverside, 08075 (609) 461-1460
Riverton Borough .....	William H. Evaul, Palmyra, 08065 (609) 829-0120	Anna May Whitelock, Riverton, 08077 (609) 829-0120
Shamong Twp. ....	James J. Noble, Mount Holly, 08060 (609) 267-0413	Louise Berger, Vincentown, 08088 (609) 268-9530
Southampton Twp. ....	John Keller, Vincentown, 08088 (609) 859-3232	Joan Westcott, Vincentown, 08088 (609) 859-3235
Springfield Twp. ....	F. Remer Shivers, Bordentown, 08505 (609) 267-5987	Margaret Davis, Jobstown, 08041 (609) 723-2464
Tabernacle Twp. ....	James Noble, Mt. Holly, 08060 (609) 268-1479	John R. Cox, Vincentown, 08088 (609) 268-0447
Washington Twp. ....	Cornelius Garrison, Pt. Republic, 08241 (609) 965-3062	William Walters, Egg Harbor, 08215 (609) 965-3062
Westampton Twp. ....	James J. Noble, Mt. Holly, 08060 (609) 267-1891	Franklin E. Hoke, Mt. Holly, 08060 (609) 267-1891
Willingboro Twp. ....	William G. Skelly, Willingboro, 08046 (609) 877-2203	Sadie L. Johnson, Willingboro, 08046 (609) 877-2204 or 877-2206
Woodland Twp. ....	John Keller, Jr., Chatsworth, 08019 (609) 268-0664	George Fleming, Browns Mills, 08015 (609) 726-1700
Wrightstown Borough .....	John Keller, Jr., Wrightstown, 08562 (609) 723-4450 or 758-2453	I. Haines Crowshaw, Wrightstown, 08562 (609) 723-4450

## ASSESSORS AND COLLECTORS IN CAMDEN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTORS—P.O. ADDRESS
Audubon Borough .....	Ronald Aaronson, Runnemede, 08078 (609) 547-0710	Margaret Busch, Audubon, 08106 (609) 547-0710
Audubon Park Borough ...	Thomas F. Beal, Runnemede, 08078 (609) 547-5236	Eileen Ledrich, Audubon Park, 08106 (609) 547-5236
Barrington Borough .....	Vincent DiAntonio, Barrington, 08007 (609) 547-0706	Thomas M. Redanauer, Barrington, 08007 (609) 547-0707
Bellmawr Borough .....	Andrew J. Doyle, Bellmawr, 08030 (609) 933-1313 Joseph Piduch, Bellmawr	Charles J. Sauter, III, Bellmawr, 08031 (609) 933-1313
Berlin Borough .....	Richard H. Kelleher, Berlin, 08009 (609) 767-2999 or 767-0022	Frances T. Cartwright, Berlin, 08009 (609) 767-0022
Berlin Twp. ....	Albert Stack, Jr., West Berlin, 08091 (609) 767-4380	Richard F. McCarthy, W. Berlin, 08091 (609) 767-4380
Brooklawn Borough .....	William M. Hunt, Brooklawn, 08030 (609) 456-0750 Herman J. vander Straeten, Brooklawn	J.J. Cerrone, Brooklawn, 08030 (609) 456-0750

Camden City .....	Patrick T. Corbett, Camden, 08101 (609) 757-7000	Thomas A. Quattrochi, Camden, 08101 (609) 757-7000
Cherry Hill Twp. ....	Joseph Zerbo, Cherry Hill, 08034 (609) 665-6500	John J. Zarrulli, Cherry Hill, 08101 (609) 665-2800
Cheshurst Borough .....	William T. Lamb, Lawnside, 08045 (609) 767-4153	Robert B. Williams, Waterford, 08089 (609) 767-4153
Clementon Borough .....	Charles A. Warrington, Clementon, 08021 (609) 783-0284	Kathryn Stiles, Clementon, 08021 (609) 783-0284
Collingswood Borough .....	Walter Young, Collingswood, 08108 (609) 854-0720	F. Adelaide Spear, Collingswood, 08108 (609) 854-0720
Gibbsboro Borough .....	Michael J. Sheridan, Gibbsboro, 08026 (609) 783-6655	Marge Stoll, Gibbsboro, 08026 (609) 783-6655
Gloucester City .....	William Hunt, Gloucester City, 08030 (609) 456-1250	Francis J. Gorman, Gloucester City, 08030 (609) 456-1250
Gloucester Twp. ....	Edward J. Tuszl, Blackwood, 08012 (609) 228-4000 Frank F. Simiriglia, Blackwood Gilbert V. Gobie, Blackwood	Delores Joyce, Blackwood, 08012 (609) 228-4000
Haddon Twp. ....	Albert C. Stack, Jr., Westmont, 08108 (609) 854-2727	Clara Milsted, Collingswood, 08108 (609) 854-2727
Haddonfield Borough .....	Michael J. Sheridan, Haddonfield, 08033 (609) 429-4700	Janet Betley, Haddonfield, 08033 (609) 429-4700
Haddon Heights Boro. ....	William Hunt, Haddon Heights, 08035 (609) 547-7164	Kathryn M. Jones, Haddon Heights, 08035 (609) 547-7164
Hi-Nella Borough .....	Albert C. Stack, Jr., Laurel Springs, 08021 (609) 783-3721	Earl W. Schilling, Hi-Nella, 08083 (609) 783-7068
Laurel Springs Boro. ....	Albert C. Stack, Jr., Laurel Springs, 08021 (609) 784-1026	Patricia A. McCunney, Laurel Springs, 08021 (609) 784-1026
Lawnside Borough .....	Walter A. Baxter, Jr., Somerdale, 08083 (609) 547-4045	Howard Brown, Lawnside, 08045 (609) 547-4045
Lindenwold Borough .....	Michael J. Sheridan, Lindenwold, 08021 (609) 783-2585	Kathleen Borek, Lindenwold, 08021 (609) 783-2585
Magnolia Borough .....	Ronald G. Aaronson, Runnemede, 08078 (609) 783-1520 James L. Nack, Magnolia	Barbara B. Gorman, Magnolia, 08049 (609) 783-1520
Merchantville Boro. ....	A. Hobart Grant, Merchantville, 08109 (609) 662-2474	Daniel P. Gotthold, Merchantville, 08109 (609) 662-2474
Mt. Ephraim Borough .....	John J. McGraw, Haddonfield, 08033 (609) 931-1546	Catherine Pepe, Mt. Ephraim, 08059 (609) 931-1546
Oaklyn Borough .....	Anthony Leone, Oaklyn, 08107 (609) 858-2457 Peter V. Macine, Oaklyn Howard D. Summerfield, Oaklyn	Judy Dolce, Oaklyn, 08107 (609) 858-2457
Pennsauken Twp. ....	William R. Buffington, Pennsauken, 08110 (609) 665-1000	Harold Roesler, Pennsauken, 08110 (609) 665-1000
Pine Hill Borough .....	Michael J. Sheridan, Pine Hill, 08021 (609) 783-0374	Mildred Mayer, Pine Hill, 08021 (609) 783-9020
Pine Valley Borough .....	Robert W. Mather, Clementon, 08021 (609) 783-3000	Robert W. Mather, Clementon, 08021 (609) 783-0374
Runnemede Borough .....	Ronald G. Aaronson, Runnemede, 08078 (609) 939-4437	David J. Watson, Runnemede, 08078 (609) 939-5161
Somerdale Borough .....	Walter A. Baxter, Jr., Somerdale, 08083 (609) 783-6320	Elizabeth J. Caswell, Somerdale, 08083 (609) 783-6320
Stratford Borough .....	Harvey E. Duus, Stratford, 08084 (609) 783-0600	Donald Carlson, Stratford, 08084 (609) 783-0600
Tavistock Borough .....	Thomas M. Redanauer, Barrington, 08007 (609) 429-1878	Thomas M. Redanauer, Barrington, 08007 (609) 429-1878
Voorhees Twp. ....	Michael C. Kane, Voorhees, 08043 (609) 429-7757	Florence E. Brady, Voorhees, 08043 (609) 429-7762
Waterford Twp. ....	Albert Stack, Atco, 08004 (609) 767-0360	Leah Wilhelm, Atco, 08004 (609) 767-0295
Winslow Twp. ....	Stephen Kessler, Hammonton, 08037 (609) 567-0700 Neil N. Pastore, Elm	Charles A. Mauriello, Braddock, 08037 (609) 567-0700
Woodlynne Borough .....	Bruce Coyle, Woodlynne, 08107 (609) 962-8300	Curtis Meyers, Woodlynne, 08107 (609) 962-8300

## ASSESSORS AND COLLECTORS IN CAPE MAY COUNTY

TAXING DISTRICT	ASSESSORS—P.O. ADDRESS	COLLECTORS—P.O. ADDRESS
Avalon Borough	George Powell, Jr., Avalon, 08202 (609) 967-8200	Betty E. Crews, Avalon, 08202 (609) 967-8200
Cape May City	John T. Dollinger, Cape May, 08204 (609) 884-8411	Helen Lois Smith, Cape May, 08204 (609) 884-8411
Cape May Point Boro.	Sandra J. Sharpley, Cape May Point, 08212 (609) 886-2005	Evelyn Marcotte, Cape May Point, 08212 (609) 884-5603
Dennis Twp.	W. Walter Robinson, Dennisville, 08214 (609) 861-3021	J. Loren Swagler, Dennisville, 08214 (609) 861-3021 or 861-5122
Lower Twp.	Sandra J. Sharpley, Villas, 08251 (609) 886-2005	Joan Douglass, Villas, 08251 (609) 886-2005
Middle Twp.	Robert P. Hand, Cape May Court House, 08210 (609) 465-4434	Annie Watson, Cape May Court House, 08210 (609) 465-7191
North Wildwood City	Frank C. Nelson, Jr., N. Wildwood, 08260 (609) 522-1041	Albert E. Tarbotton, Jr., N. Wildwood, 08260 (609) 522-2049
Ocean City	James E. Andrea, Ocean City, 08226 (609) 399-6111	Charles Camp, Ocean City, 08226 (609) 399-6111
Sea Isle City	John J. Newman, Sea Isle City, 08243 (609) 263-2500	Verna Lynch, Sea Isle City, 08243 (609) 263-4461
Stone Harbor Borough	Edwin F. Pain, Stone Harbor, 08247 (609) 368-5102	Joan Hutchinson, Stone Harbor, 08247 (609) 368-5102
Upper Twp.	George W. Powell, Jr., Tuckahoe, 08250 (609) 628-2012	Muriel Wimberg, Tuckahoe, 08250 (609) 628-2012
West Cape May Boro	Frank C. Nelson, Jr., N. Wildwood, 08260 (609) 884-2727	Clinton Van Berry, W. Cape May, 08204 (609) 884-2726
West Wildwood Borough	Andre Souchak, West Wildwood, 08260 (609) 522-4845	Dorothy Tomlin, W. Wildwood, 08260 (609) 522-4845
Wildwood City	Andre P. Souchak, Wildwood, 08260 (609) 522-2444	Dominick Longobardi, Wildwood, 08260 (609) 522-2444
Wildwood Crest Boro.	Andre P. Souchak, Wildwood Crest, 08260 (609) 522-7788	Dorothy Unruh, Wildwood Crest, 08260 (609) 522-7729
Woodbine Borough	John J. Newman, Woodbine, 08270 (609) 861-2153	Frances Pettit, Woodbine, 08270 (609) 861-2153 or 861-2152

## ASSESSORS AND COLLECTORS IN CUMBERLAND COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bridgeton City	Mary DiMatteo, Bridgeton, 08302 (609) 455-3230	Jean S. Whyte, Bridgeton, 08302 (609) 455-3230
Commercial Twp.	David Brown, Port Norris, 08349 (609) 785-1111	Grace R. Robinson, Port Norris, 08349 (609) 785-1111
Dearfield Twp.	Joseph F. Crispo, Bridgeton, 08302 (609) 451-3200	Joseph Pipitone, Rosenhayn, 08352 (609) 451-3200
Downe Twp.	Wayne Mounts, Dividing Creek, 08315 (609) 785-0739	Anna Saulin, Newport, 08345 (609) 447-3153
Fairfield Twp.	Franklin Atkinson, Fairton, 08320 (609) 451-9284	Julia D. Gates, Fairton, 08320 (609) 451-9284
Greenwich Twp.	Franklin Atkinson, Bridgeton, 08302 (609) 451-3588	Laura Mae Doughty, Greenwich, 08323 (609) 451-2314
Hopewell Twp.	Franklin Atkinson, Bridgeton, 08302 (609) 455-4330	Bruce Ricards, Bridgeton, 08302 (609) 451-1230
Lawrence Twp.	Mehale S. Lascarides, Millville, 08332 (609) 447-4554	William Patitucci, Cedarville, 08311 (609) 447-3223
Maurice River Twp.	Edward Carlisle, Heisterville, 08324 (609) 785-0422	Roy Oliver, Dorchester, 08327 (609) 785-1120
Millville City	Lewis F. Clark, Sr., Millville, 08332 (609) 825-7000	Lewis Thompson, Millville, 08332 (609) 825-7000
Shiloh Boro	Daniel W. Davis, Shiloh, 08353 (609) 451-7724	Ruth Davis, Shiloh, 08353 (609) 451-7724
Stow Creek Twp.	E. Frank Harris, Bridgeton, 08302 (609) 451-8365	David G. Russell, Bridgeton, 08302 (609) 455-5424
Upper Deerfield Twp.	George Taylor, Jr., Seabrook, 08302 (609) 451-3811	Clair H. Miller, Jr., Seabrook, 08302 (609) 451-3811

Vineland City ..... Stephen C. Nothrick, Vineland, 08360 ..... Alan Bernardini, Vineland, 08360  
 (609) 691-3000 (609) 691-3000

**ASSESSORS AND COLLECTORS IN ESSEX COUNTY**

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Belleville Town .....	Peter A. Torre, Belleville, 07109 (201) 759-9100	Stephen N. Vogel, Jr., Belleville, 07109 (201) 759-9100
Bloomfield Town .....	Francis X. Murray, Bloomfield, 07003 (201) 743-4400 Ext. 7 & 8	Victor A. Patti, Bloomfield, 07003 (201) 743-4400 Ext. 7 & 8
Caldwell Boro .....	Donald J. Sherman, Caldwell, 07006 (201) 226-6100	Maureen Pollock, Caldwell, 07006 (201) 226-6100
Cedar Grove Twp. ....	Robert Johnson, Jr., Cedar Grove, 07009 (201) 239-1410	Jean L. Ryan, Cedar Grove, 07009 (201) 239-1410
East Orange City .....	Victor A. Hartsfield, Sr., E. Orange, 07019 (201) 266-5105	James R. Oates, E. Orange, 07019 (201) 266-5130
Essex Fells Borough .....	Donald J. Sherman, Caldwell, 07006 (201) 226-6100	Marie B. Addis, Essex Fells, 07021 (201) 226-3400
Fairfield Borough .....	Charles G. Schmitz, Fairfield, 07006 (201) 227-0580	Victoria Nigro, Fairfield, 07006 (201) 227-0580
Glen Ridge Borough .....	Robert Ebert, Glen Ridge, 07028 (201) 748-8400	Stephen C. Berry, Glen Ridge, 07028 (201) 748-8400
Irvington Town .....	Peter Smith, Irvington, 07111 (201) 372-2100 James Gibbs, Irvington	Richard Hildebrand, Irvington, 07111 (201) 372-2100
Livingston Twp. ....	Richard J. Sheola, Livingston, 07039 (201) 992-5000	Lawrence R. Traver, Livingston, 07039 (201) 992-5000
Maplewood Twp. ....	Harold H. Liebeskind, Maplewood, 07039 (201) 762-8120	Joseph W. Bonin, Maplewood, 07040 (201) 762-8120
Millburn Twp. ....	John J. Murray, Millburn, 07041 (201) 564-7081	Gerald A. Vitarello, Millburn, 07041 (201) 564-7083
Montclair Town .....	Jean Caradonna, Montclair, 07042 (201) 744-1400 Ext. 838	Luisa Castillo, Montclair, 07042 (201) 744-1400 Ext. 823 or 824
Newark City .....	Joseph Frisina, Newark, 07102 (201) 733-3952	Kenneth A. Joseph, Newark, 07102 (201) 733-8098
North Caldwell Boro .....	Charles G. Schmitz, N. Caldwell, 07006 (201) 228-4444	Frances I. Lucchino, N. Caldwell, 07006 (201) 228-4444
Nutley Town .....	Joseph F. Reilley, Nutley, 07110 (201) 667-2800	Violet J. Hynes, Nutley, 07110 (201) 667-2800
Orange City .....	John J. Cuccolo, Orange, 07050 (201) 266-4013	Eleanor Hayes, Orange, 07050 (201) 266-4018
Roseland Borough .....	Robert J. Johnson, Jr., Roseland, 07068 (201) 226-8080	Robert D. Bosworth, Roseland, 07068 (201) 226-8080
So. Orange Village Twp. ..	Edward T. Coll, S. Orange, 07079 (201) 762-6000	Margaret Newman, S. Orange, 07079 (201) 762-6000
Verona Borough .....	William Merdinger, Verona, 07044 (201) 239-3805	Dorothy M. Trimmer, Verona, 07044 (201) 239-5291
West Caldwell Borough ....	Ralph W. Todd, W. Caldwell, 07006 (201) 226-2300 Henry A. Wefferling, Jr., W. Caldwell Franklin P. Walton, W. Caldwell	Donald E. West, W. Caldwell, 07006 (201) 226-2300
West Orange Town .....	Joseph Scaturro, Jr., W. Orange, 07052 (201) 325-4060	Joseph G. Antonucci, W. Orange, 07052 (201) 325-4077

**ASSESSORS AND COLLECTORS IN GLOUCESTER COUNTY**

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Clayton Borough .....	Joseph A. Crane, Clayton, 08312 (609) 881-2882 Robert Checchia, Clayton	Alice Anton, Clayton, 08312 (609) 881-2882
Deptford Twp. ....	Joseph A. Crane, Deptford, 08096 (609) 845-5300 Alicia Melson, Deptford	Joyce Michaels, Deptford, 08096 (609) 845-3184
East Greenwich Twp. ....	John F. D'Andrea, Clarksboro, 08020 (609) 423-0654	Lois Pinzka, Clarksboro, 08020 (609) 423-0606

Elk Twp. ....	Charles Schimp, Monroeville, 08343 (609) 881-6525 John J. Miller, Monroeville	Louise N. Ziennker, Mullica Hill, 08062 (609) 478-2254
Franklin Twp. ....	John W. Keuler, Sr., Franklinville, 08322 (609) 694-1234 George Tice, Sr., Woodbury Heights	Alex Clemick, Franklinville, 08322 (609) 694-1234
Glassboro Borough .....	Michael J. Sheridan, Glassboro, 08028 (609) 881-0292 Francis M. Flynn, Jr., Glassboro	Allan Bernardini, Glassboro, 08028 (609) 881-9230
Greenwich Twp. ....	Frank P. Leone, Gibbstown, 08027 (609) 423-1004	Mildred Flagg, Gibbstown, 08027 (609) 423-1004
Harrison Twp. ....	Kenneth T. Stretch, Mullica Hill, 08062 (609) 478-4111	Patricia Shute, Mullica Hill, 08062 (609) 478-4111
Logan Twp. ....	Horace J. Spoto, Bridgeport, 08014 (609) 467-2323	Patricia Shute, Bridgeport, 08014 (609) 467-3606
Mantua Twp. ....	Donald C. Rannels, Sewell, 08080 (609) 468-1500	Marie Hires, Mantua, 08051 (609) 468-1500
Monroe Twp. ....	Bruce B. Coyle, Williamstown, 08094 (609) 629-9251 Walter B. Trout, Williamstown	Bruce Coyle, Williamstown, 08094 (609) 629-9251
National Park Borough .....	James H. Jones, National Park, 08063 (609) 845-3891	Anna M. Cianci, National Park, 08063 (609) 845-3891
Newfield Borough .....	Michael Jones, Newfield, 08344 (609) 697-1100 Stephen Nothnick, Vineland	Ruth Moynihan, Newfield, 08344 (609) 697-1100
Paulsboro Borough .....	Franklin T. Price, Paulsboro, 08066 (609) 423-1500 Alicia L. Melson, Paulsboro James B. Milliken, Paulsboro	Esther Salvatore, Paulsboro, 08066 (609) 423-1500
Pitman Borough .....	Ronald J. Fijalkowski, Pitman, 08071 (609) 589-3522 E. Chris Kloss, Pitman Nicholas Monahan, Deptford	Lois Thompson, Pitman, 08071 (609) 589-3522
South Harrison Twp. ....	W. Kirk Horner, Harrisonville, 08039 (609) 478-4216	William C. Pettit, Harrisonville, 08039 (609) 769-2531
Swedesboro Borough .....	John D'Andrea, Swedesboro, 08085 (609) 467-0202	Lura M. Conner, Swedesboro, 08085 (609) 467-0202
Washington Twp. ....	Victoria Riddle, Turnersville, 08012 (609) 589-0535	Franklin G. Atkinson, Blackwood, 08012 (609) 589-0538
Wenonah Borough .....	James Danser, Wenonah, 08090 (609) 468-5228 Phillip J. Schuler, Wenonah Frank McFadden, Wenonah	Alberta Sargent, Wenonah, 08090 (609) 468-5228
West Deptford Twp. ....	H. Adelbert Moore, Jr., Thorofare, 08096 (609) 845-4004	Margaret D. Finan, Thorofare, 08086 (609) 845-4004
Westville Borough .....	William M. Hunt, Brooklawn, 08090 (609) 456-0030	Janice Stanley, Westville, 08093 (609) 756-0030
Woodbury City .....	Horace Spoto, Woodbury, 08096 (609) 845-1300	Heleen Gielda, Woodbury, 08096 (609) 845-1300
Woodbury Heights Boro ...	John W. Keuler, Sr., Woodbury Heights, 08097 (609) 848-2832 Frank J. Rizzo, Jr., Woodbury Heights George Tice, Sr., Woodbury Heights	Francis J. Gaudet, Woodbury Heights, 08097 (609) 848-2832
Woolwich Twp. ....	William T. Schoener, Swedesboro, 08085 (609) 467-9808	Mary C. Folker, Swedesboro, 08085 (609) 467-1151

## ASSESSORS AND COLLECTORS IN HUDSON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bayonne City .....	Myron H. Solonyka, Bayonne, 07002 (201) 858-6048	Francis J. Katusa, Bayonne, 07002 (201) 858-6054
East Newark Borough .....	Henry Michaliszyn, E. Newark, 07029 (201) 481-2902	Stanley L. Rimgail, E. Newark, 07029 (201) 481-2902
Guttenberg Town .....	James C. Terhune, Secaucus, 07094 (201) 868-2516	Caroline H. Amlage, Guttenberg, 07083 (201) 868-3304
Harrison Town .....	Albert Citelli, Harrison, 07029 (201) 482-1180	Anthony J. Cicchino, Harrison, 07029 (201) 483-7329



Hoboken City .....	Woodrow S. Monte, Hoboken, 07030 (201) 420-2024 Andrew P. McGuire, Hoboken Frank Bucino, Hoboken	Bernard Scrivani, Hoboken, 07030 (201) 420-2033
Jersey City .....	Margaret Jeffers, Jersey City, 07302 (201) 547-5129	John McLaughlin, Jersey City, 07302 (201) 547-5120
Kearny Town .....	Charles B. Hand, Kearny, 07032 (201) 991-2700	Charles Connolly, Kearny, 07032 (201) 991-2700
North Bergen Twp. ....	Paul Sadlon, North Bergen, 07047 (201) 863-8500 Irwin Sabin, N. Bergen	Linda Weismann, North Bergen, 07047 (201) 863-8500
Secaucus Town .....	James C. Terhune, Secaucus, 07094 (201) 330-2030	Albert G. Bartolozzi, Secaucus, 07094 (201) 330-2020
Union City .....	Hugh A. McGuire, Jr., Union City, 07087 (201) 348-5700 Mario DeLuca, Union City	Rose Geene, Union City, 07087 (201) 348-5714
Weehawken Twp. ....	Paul R. Sadlon, Weehawken, 07087 (201) 865-7394	Joseph Fredericks, Weehawken, 07087 (201) 867-2023
West New York Town .....	Irwin Sabin, West New York, 07093 (201) 861-7000 John P. Campbell, West New York Wilbur Heinemeyer, West New York	Bernard J. McDonald, West New York, 07093 (201) 861-7000

### ASSESSORS AND COLLECTORS IN HUNTERDON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Alexandria Twp. ....	Curtis H. Schick, Little York, 08834 (201) 996-2855	Elsie H. Tigar, Milford, 08848 (201) 996-2702
Bethlehem Twp. ....	Adolphus L. Busch, Hampton, 08827 (201) 537-2666	Eloise Hagaman, Asbury, 08802 (201) 735-4107
Bloomsbury Borough .....	Alma Papics, Flemington, 08822 (201) 782-4459	Judy Holmberg, Bloomsbury, 08804 (201) 479-4924
Califon Borough .....	Vincent J. Maguire, Annandale, 08801 (201) 735-5242	Joseph L. Inguagliato, Califon, 07830 (201) 832-2091
Clinton Town .....	Marcia S. Zujkowski, N. Plainfield, 07063 (201) 753-8000 Ext. 41	Elaine Langan, Clinton, 08809 (201) 735-8616
Clinton Twp. ....	Vincent J. Maguire, Annandale, 08801 (201) 735-5242	Jacqueline Vosselman, Annandale, 08801 (201) 735-5242
Delaware Twp. ....	Leland P. Harbourt, Jr., Sergeantsville, 08857 (609) 397-3240	Agnes Higgins, Sergeantsville, 08857 (609) 397-3240
East Amwell Twp. ....	C. Gilbert Blatchley, Hopewell, 08525 (201) 782-8536	Beatrice Aten, Ringoes, 08551 (201) 782-5209
Flemington Borough .....	William Brewer, Flemington, 08822 (201) 782-8840	Florence Miller, Flemington, 08822 (201) 782-8840
Franklin Twp. ....	Robert W. Schmid, Pittstown, 08867 (201) 735-4283	Shirley H. Peterson, Flemington, 08822 (201) 782-3574
Frenchtown Borough .....	Charles G. Thorne, Annandale, 08801 (201) 735-8635	Virginia Atheras, Frenchtown, 08825 (201) 996-4524
Glen Gardner Borough .....	Robert McN. Vance, Somerville, 08876 (201) 526-1226	Barbara Poole, Glen Gardner, 08826 (201) 537-2527
Hampton Borough .....	Robert McN. Vance, Somerville, 08876 (201) 526-1226	Robert C. Smith, Hampton, 08827 (201) 537-2272
High Bridge Borough .....	Frank Jones, High Bridge, 08829 (201) 735-7047	Deborah Giordano, High Bridge, 08829 (201) 658-6170
Holland Twp. ....	Paul Frank Dzavik, Milford, 08848 (201) 995-4830	William F. Case, Milford, 08848 (201) 995-2047
Kingwood Twp. ....	Larry Melamed, Trenton, 08619 (215) 943-6861	Margaret Augustine, Frenchtown, 08825 (201) 996-4276
Lambertville City .....	Eli Serlenga, Lambertville, 08530 (609) 397-2337	Mary E. Sheridan, Lambertville, 08530 (609) 397-0110
Lebanon Borough .....	Richard R. Sammls, Lebanon, 08833 (201) 236-2820	Robert F. Hagan, Sr., Lebanon, 08833 (201) 236-2342
Lebanon Twp. ....	Carole Hoffman, Glen Gardner, 08826 (201) 537-2180	Pauline B. Smith, Glen Gardner, 08826 (201) 638-8525



Milford Borough	Charles G. Thorne, Milford, 08848 (201) 995-4323	Mrs. William Bailey, Milford, 08848 (201) 995-2760
Raritan Twp.	William A. Brewer, Flemington, 08822 (201) 782-2919	John E. Tine, Jr., Flemington, 08822 (201) 782-2919
Readington Twp.	Norman A. Stevens, Whitehouse Station, 08889 (201) 534-4051	Bertal Wink, Whitehouse Station, 08889 (201) 534-4051
Stockton Borough	Vincent J. Maguire, Annandale, 08801 (201) 735-5242	Charles J. Soriero, Jr., Stockton, 08859 (609) 397-2051
Tewksbury Twp.	Henry H. Barlow, Califon, 07830 (201) 439-2205	Catherine Park, Califon, 07830 (201) 832-5161
Union Twp.	Vincent J. Maguire, Annandale, 08801 (201) 735-5242	Robert J. Gyuro, Hampton, 08827 (201) 735-9110
West Amwell Twp.	Eli Serlenga, Lambertville, 08530 (609) 397-2337	Mildred E. Lambert, Lambertville, 08530 (609) 397-2054

**ASSESSORS AND COLLECTORS IN MERCER COUNTY**

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
East Windsor Twp.	Edward C. Noller, E. Windsor, 08520 (609) 443-4000	Dolores A. Bell, E. Windsor, 08520 (609) 443-4000
Ewing Twp.	H. Edward Kenk, Trenton, 08618 (609) 883-2900 Charles Drotar, Jr., Trenton Sebastian R. Fraulino, Trenton John Elder, Trenton	Blacey M. Cammarata, Trenton, 08618 (609) 883-2900
Hamilton Twp.	H. Randolph Brokaw, Trenton, 08650 (609) 890-3557	Mary Cook, Trenton, 08650 (609) 890-3546
Hightstown Borough	Robert E. Ohle, Hightstown, 08520 (609) 448-1080	Edith V. Erving, Hightstown, 08520 (609) 448-1080
Hopewell Borough	Christopher Fuges, Hopewell, 08525 (609) 468-0965	Alice M. Lowe, Hopewell, 08525 (609) 468-0965
Hopewell Twp.	Martin M. Guhl, Titusville, 08560 (609) 737-0607	Mildred H. Geruc, Titusville, 08560 (609) 737-0630
Lawrence Twp.	William H. Hough, Lawrenceville, 08648 (609) 896-9400 Ext. 33	Thomas R. Kalisch, Lawrenceville, 08648 (609) 896-9400 Ext. 17
Pennington Borough	William C. Rockel, Pennington, 08534 (609) 737-0276	Lillian I. Spais, Pennington, 08534 (609) 737-0276
Princeton Borough	Stuart Robson, Jr., Princeton, 08540 (609) 924-3439	Helen M. Bess, Princeton, 08540 (609) 924-3439
Princeton Twp.	Stuart Robson, Jr., Princeton, 08540 (609) 924-1084	Theodore H. Kennedy, Princeton, 08540 (609) 924-1058
Trenton City	Joseph T. Kucinski, Trenton, 08608 (609) 989-3083	Steve Zielinski, Trenton, 08608 (609) 989-3023
Washington Twp.	E. Lee Jones, Robbinsville, 08691 (609) 259-7082	Marjorie M. Tindall, Windsor, 08561 (609) 448-3042
West Windsor Twp.	Steven H. Benner, Princeton Junction, 08550 (609) 799-2400	Kay T. Reed, Princeton Junction, 08550 (609) 799-2400

**ASSESSORS AND COLLECTORS IN MIDDLESEX COUNTY**

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Carteret Borough	Anthony Frazzano, Carteret, 07008 (201) 541-7822	Monroe Schneckendorf, Carteret, 07008 (201) 541-7814
Cranbury Twp.	Robert S. Barlow, Jr., Cranbury, 08512 (609) 395-0544 Asa Mowery, Cranbury Richard M. Scott, Cranbury	Kathryn M. Hansen, Cranbury, 08512 (609) 395-0760
Dunellen Borough	Anthony Frazzano, Dunellen, 08812 (201) 968-3033	Mrs. K.S. Gangemi, Dunellen, 08812 (201) 968-1226
East Brunswick Twp.	William T. Bailey, E. Brunswick, 08816 (201) 254-4600	Irene Wolff, E. Brunswick, 08816 (201) 254-4600
Edison Twp.	John W. Mooney, Nixon, 08817 (201) 287-0900	Gary M. Farinich, Edison, 08817 (201) 287-0900
Helmetta Borough	Edward Heindel, Jamesburg, 08831 (201) 521-0386	Margaret J. Wilson, Helmetta, 08828

Highland Park Borough	J. Howard Kolb, Highland Park, 08904 (201) 572-3400	George J. Katz, Highland Park, 08904 (201) 572-3400
Jamesburg Borough	Carmen C. Pierre, Jamesburg, 08831 (201) 521-2222	Frank J. Jawidzik, Jamesburg, 08831 (201) 521-2222
Metuchen Borough	Kathy Hayes, Metuchen, 08840 (201) 549-3600	Eleanor Brennan, Metuchen, 08840 (201) 549-3600
Middlesex Borough	Francis T. Zupko, Middlesex, 08846 (201) 356-7400	John Ross, Middlesex, 08846 (201) 356-7400
Milltown Borough	Harry Bolotin, Milltown, 08850 (201) 828-2100	Mary Rodemacher, Milltown, 08850 (201) 828-2100
Monroe Twp.	Thomas R. Lawrence, Jamesburg, 08831 (201) 521-4400	Josephine Roanick, Jamesburg, 08831 (201) 521-4400
New Brunswick City	Louis Schlick, New Brunswick, 08901 (201) 745-5011	Elizabeth E. Barry, New Brunswick, 08901 (201) 745-5030
North Brunswick Twp.	Susan Supak, North Brunswick, 08902 (201) 247-0922	Bernice M. Echert, N. Brunswick, 08902 (201) 247-0922
Old Bridge Twp.	Courtney Powell, Old Bridge, 08857 (201) 721-5500	Claire Viafora, Old Bridge, 08857 (201) 721-5600
Perth Amboy City	James G. Goumas, Perth Amboy, 08861 (201) 826-0290 Eldo Magnani, Jr., Perth Amboy	Marlon La Pira, Perth Amboy, 08861 (201) 826-2067
Piscataway Twp.	Joan Dambach, Piscataway, 08854 (201) 981-0800 Thomas Boyle, Dunellen John Redmond, Piscataway	Edward Wanzle, Piscataway, 08854 (201) 981-0800
Plainsboro Twp.	Robert Barlow, Plainsboro, 08512 (609) 499-0909	Phillip Rodefild, Plainsboro, 08536 (609) 981-0800
Sayreville Borough	John H. Kolb, Sayreville, 08872 (201) 257-3200	James P. Dolan, Sayreville, 08872 (201) 257-3200
South Amboy City	Charles Monica, South Amboy, 08879 (201) 721-0064	Jo Anne Brennan, S. Amboy, 08879 (201) 721-0106
South Brunswick Twp.	Eli Serlenga, Monmouth Junction, 08852 (201) 329-4000 Linda E. Peters, Monmouth Junction	Joseph E. Rauch, Monmouth Junction, 08852 (201) 329-8122
South Plainfield Boro	Gary Toth, South Plainfield, 07080 (201) 724-9000	Charles O. Hauss, S. Plainfield, 07080 (201) 724-9000
South River Borough	Carl J. Alongi, Jr., S. River, 08882 (201) 257-1209	John J. Wornowicz, S. River, 08882 (201) 238-3930
Spotswood Borough	Susan Supak, Spotswood, 08884 (201) 251-2068	Jean Gretch, Spotswood, 08884 (201) 251-2346
Woodbridge Twp.	John Redmond, Woodbridge, 07095 (201) 634-4500	Harold F. Mullin, Woodbridge, 07095 (201) 634-4500

### ASSESSORS AND COLLECTORS IN MONMOUTH COUNTY

TAXING	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Aberdeen Twp.	Allen V. Trauben, Aberdeen, 07747 (201) 583-4200	Pauline K. Behr, Aberdeen, 07747 (201) 583-4200
Allenhurst Borough	Benjamin P. Lissner, Jr., Deal, 07711 (201) 531-2757	James T. Burke, Allenhurst, 07711 (201) 531-2757
Allentown Borough	E. Lee Jones, Allentown, 08501 (609) 259-3151	H. Marie Mika, Allentown, 08501 (609) 259-3151
Asbury Park City	Samuel Befarah, Jr., Asbury Park, 07712 (201) 775-2100	Helen Pride, Asbury Park, 07712 (201) 775-2100
Atlantic Highlands Boro.	William J. Griffin, Atlantic Highlands, 07716 (201) 291-1445	Joan A. Smith, Atlantic Highlands, 07716 (201) 291-3297
Avon-by-the-Sea-Boro.	Charles Bramhall, Avon, 07717 (201) 774-0871	Judith A. Bramhall, Avon, 07717 (201) 774-0871
Belmar Borough	William A. Burkhardt, Belmar, 07719 (201) 681-3893	Donald F. Matthew, Belmar, 07719 (201) 681-1176
Bradley Beach Borough	Charles Bramhall, Avon-by-the-Sea, 07717 (201) 774-3904	Susan Farry, Bradley Beach, 07720 (201) 774-3904
Brielle Borough	William A. Burkhardt, Brielle, 08730 (201) 528-8282	Ruth Zimmer, Brielle, 08730 (201) 528-8282
Colts Neck Twp.	Bernard J. Marx, Colts Neck, 07722 (201) 462-5470	Caroline McCoy, Colts Neck, 07722 (201) 462-5470

Deal Borough	Benjamin P. Lissner, Jr., Deal, 07723 (201) 531-1454 Harry Alikas, Deal	Margaret Mazza, Deal, 07723 (201) 531-1454
Eatontown Borough	Myron Kozicky, Eatontown, 07724 (201) 542-2811	Martha LaBrecque, Eatontown, 07724 (201) 542-0096
Englishtown Borough	Anthony Arbach, Englishtown, 07726 (201) 446-9235	David H. Baird, Englishtown, 07726 (201) 446-9235
Fair Haven Borough	Bernard J. Marx, Fair Haven, 07701 (201) 741-0891	Dale Connor, Fair Haven, 07701 (201) 741-0891
Farmingdale Borough	Gladys P. Ascough, Farmingdale, 07727 (201) 364-8100	Marguerite Cusson, Farmingdale, 07727 (201) 938-5561
Freehold Borough	Fred Quinn, Freehold, 07728 (201) 462-1410	Edward M. Lewis, Freehold, 07728 (201) 462-1410
Freehold Twp.	Nancy A. Queeney, Freehold, 07728 (201) 462-7900	Robert N. Ferrell, Freehold, 07728 (201) 462-7900
Hazlet Twp.	Robert E. Smith, Hazlet, 07730 (201) 264-1700	Paul A. Stallone, Hazlet, 07730 (201) 264-1700
Highlands Borough	Albert Emery, Highlands, 07732 (201) 872-1519	Herbert W. Hartsgrove, Highland, 07732 (201) 872-1516
Holmdel Twp.	Vincent M. Pomarico, Holmdel, 07733 (201) 946-8197	Shirley S. Cox, Holmdel, 07733 (201) 946-4455
Howell Twp.	Gladys P. Ascough, Howell, 07731 (201) 938-4500	Hedda Barkalow, Howell, 07731 (201) 938-4500
Interlaken Borough	F. Leroy Garrabrant, Jr., Interlaken, 07712 (201) 531-3688	Anne F. Navin, Interlaken, 07712 (201) 531-3688
Keansburg Borough	Cornelius Guiney, Keansburg, 07734 (201) 787-0215 Ext. 35	Annette Morrison, Keansburg, 07734 (201) 787-0215 Ext. 26
Keyport Borough	Courtney Powell, Old Bridge, 08857 (201) 739-3900 Allen V. Trauben, Keyport Barbara Clark, Keyport	Pauline Redmond, Keyport, 07735 (201) 739-3900
Little Silver Borough	Bernard J. Marx, Little Silver, 07739 (201) 842-2400	Catherine C. Wright, Little Silver, 07739 (201) 842-2400
Loch Arbour Village	Benjamin P. Lissner, Deal, 07723 (201) 531-4740	Helen Pines, Loch Arbour, 07711 (201) 531-4740
Long Branch City	Carl J. Alongi, Jr., Long Branch, 07740 (201) 222-7000	Edward Mazzaco, Long Branch, 07740 (201) 222-7000 Ext. 26
Manalapan Twp.	Theresa R. Enright, Tennent, 07763 (201) 446-3200	A. Jim Sadowsky, Tennent, 07753 (201) 446-3200
Manasquan Borough	William A. Burkhardt, Manasquan, 08736 (201) 223-0544	Charles E. Patterson, Manasquan, 08736 (201) 223-0544
Marlboro Twp.	Mary Lou Hartman, Marlboro, 07746 (201) 536-0200	Shirley Giaquento, Marlboro, 07746 (201) 536-0200
Matawan Borough	Barbara A. Clark, Matawan, 07747 (201) 566-3899	Mary M. Geran, Matawan, 07747 (201) 566-3899
Middletown Twp.	Thomas Phillips, Middletown, 07748 (201) 671-3100	Herbert E. Bradshaw, Middletown, 07748 (201) 671-1919
Millstone Twp.	Lawrence Marzocca, Clarksburg, 08510 (609) 259-2650	David H. Baird, Englishtown, 07726 (609) 259-2650
Monmouth Beach Boro.	Roy H. Olsen, Monmouth Beach, 07750 (201) 229-2204	Louis P. Sodano, Monmouth Beach, 07750 (201) 229-2204
Neptune Twp.	William C. Hogan, Neptune, 07753 (201) 988-5200	James T. Burke, Neptune, 07753 (201) 988-5200
Neptune City	F. Leroy Garrabrant, Jr., Neptune, 07753 (201) 776-7224	Mildred M. Adams, Neptune, 07753 (201) 776-7224
Ocean Twp.	Alba Dello, Oakhurst, 07755 (201) 531-5000	Martin L. Bailey, Oakhurst, 07755 (201) 531-5000
Oceanport Borough	Ernest G. Hoffman, Oceanport, 07757 (201) 222-8221 Frank A. Anfuso, Oceanport George F. Barrett, Oceanport	Ida M. Lancaster, Oceanport, 07757 (201) 222-8221
Red Bank Borough	A. Fred Maffeo, Red Bank, 07701 (201) 747-5200	Bruce Loversidge, Red Bank, 07701 (201) 747-5200
Roosevelt Borough	Michael L. Ticktin, Roosevelt, 08555 (609) 448-0539	Louise Prezant, Roosevelt, 08555 (609) 448-0539

Rumson Borough	Frances Maxson, Rumson, 07760 (201) 842-3302	Barbara A. Horn, Rumson, 07760 (201) 842-1170
Sea Bright Borough	Roy H. Olsen, Monmouth Beach, 07750 (201) 842-0043	Mary Larson, Sea Bright, 07760 (201) 842-0043
Sea Girt Borough	William A. Burkhardt, Sea Girt, 08750 (201) 449-9433	Helen B. Brash, Sea Girt, 08750 (201) 449-9433
Shrewsbury Borough	Bernard J. Marx, Little Silver, 07739 (201) 741-3322	Jane A. Longo, Shrewsbury, 07701 (201) 741-3322
Shrewsbury Twp.	Anne C. Switek, Eatontown, 07724 (201) 542-0675	Anne C. Switek, Eatontown, 07724 (201) 542-0675
South Belmar Borough	Samuel Befarah, III, Neptune, 07753 (201) 681-3232	Claire Haggerty, South Belmar, 07719 (201) 681-3232
Spring Lake Borough	William A. Burkhardt, Spring Lake, 07762 (201) 449-5252	Mary Jane Sylvester, Spring Lake, 07762 (201) 449-6326
Spring Lake Heights Boro.	John Currie, Spring Lake, 07762 (201) 449-3500	Jeanne West, Spring Lake, 07762 (201) 449-3500
Tinton Falls Borough	Sheila C. O'Keefe, Tinton Falls, 07724 (201) 542-2324	Ann C. Ervin, Tinton Falls, 07724 (201) 542-0797
Union Beach Borough	Robert Smith, Union Beach, 07735 (201) 264-2360	Eileen Schlemm, Union Beach, 07735 (201) 264-5662
Upper Freehold Twp.	Thomas Sellar, Cream Ridge, 08514 (809) 758-7738	Charles T. Faber, Jr., Cream Ridge, 08514 (609) 758-7738
Wall Twp.	Joseph A. Montana, Wall, 07719 (201) 681-6300	Bertha Doey, Wall, 07719 (201) 681-6300
West Long Branch Boro	F. Donald Squillante, W. Long Branch, 07764 (201) 229-1756	Frances L. Townsend, W. Long Branch, 07764 (201) 222-3649

**ASSESSORS AND COLLECTORS IN MORRIS COUNTY**

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Boonton Town	Louis C. Pisacane, Boonton, 07005 (201) 335-2400 Arthur J. Higgins, Boonton Anthony F. Scozzafava, Boonton	Robert Kapral, Boonton, 07005 (201) 335-2400
Boonton Twp.	Susan Yancey-Disbrow, Boonton, 07005 (201) 334-8891	Mary Ruanack, Boonton, 07005 (201) 334-8891
Butler Borough	Clayton D. Brown, Butler, 07405 (201) 838-5158	Janice R. Siek, Butler, 07405 (201) 838-5158
Chatham Borough	Kenneth J. Hume, Chatham, 07928 (201) 635-1779 Robert G. Huntington, Jr., Chatham William B. Lerf, Chatham	Robert Dowds, Chatham, 07926 (201) 635-1778
Chatham Twp.	VACANCY ..... Chatham, 07928 (201) 822-1648	E. A. Alpaugh, Chatham, 07928 (201) 377-0590
Chester Borough	Peyton W. Rochelle, Chester 07930 (201) 879-5361 or 876-3315	Julia A. Robinson, Chester, 07930 (201) 879-5361
Chester Twp.	Peyton W. Rochelle, Chester, 07930 (201) 879-5894	E. Naomi Caruso, Chester, 07930 (201) 879-5274
Denville Twp.	John A. Dyksen, Denville, 07834 (201) 625-8333	Elizabeth Herrmann, Denville, 07834 (201) 625-8300
Dover Town	Lena DiYanni, Dover, 07801 (201) 366-2200 Ext. 27	Mary May, Dover, 07801 (201) 366-2200
East Hanover Twp.	Mary Q. Hill, E. Hanover, 07936 (201) 887-5056 Ralph T. Meloro, IV, Morris Plains Donald J. Sherman, E. Hanover	Amelia V. Ferris, E. Hanover, 07936 (201) 887-5454
Florham Park Borough	John J. Murray, Florham Park, 07932 (201) 377-5800	Linda S. Reino, Florham Park, 07932 (201) 377-5800
Hanover Twp.	William Merdinger, Whippany, 07981 (201) 887-1000 Ralph T. Meloro, IV, Whippany	Michael S. Zambito, Whippany, 07981 (201) 887-1000
Harding Twp.	Robert J. Edgar, New Vernon, 07976 (201) 267-8000	Lillian M. Hodge, New Vernon, 07976 (201) 267-8000
Jefferson Twp.	Arthur E. Mitchko, Lake Hopatcong, 07849 (201) 697-1500	Margaret B. Knuth, Lake Hopatcong, 07849 (201) 697-1500

Kinnelon Borough	Charles J. Fimminella, Kinnelon, 07405 (201) 838-5402 Richard F. Lummer, Kinnelon	Irene Kwasnik, Kinnelon, 07405 (201) 838-5405
Lincoln Park Borough	Phillip Schneider, Lincoln Park, 07035 (201) 694-6102	Olive P. Ponnwitz, Lincoln Park, 07035 (201) 694-6102
Madison Borough	John R. Staley, Madison, 07940 (201) 377-8000	Margaret A. Sarrow, Madison, 07940 (201) 377-8000
Mendham Borough	Ernest DelGuercio, Mendham, 07945 (201) 543-7152	Kathleen Clemency, Mendham, 07945 (201) 543-7152
Mendham Twp.	Ernest F. DelGuercio, Brookside, 07926 (201) 543-4555	Sanford C. Fleury, Brookside, 07926 (201) 543-4570
Mine Hill Twp.	John F. Gaynor, Dover, 07801 (201) 366-9002	Marcella Gallo, Dover, 07801 (201) 366-9002
Montville Twp.	Phillip V. Schneider, Montville, 07045 (201) 334-2470	Marjorie Witty, Montville, 07045 (201) 334-2590
Morris Twp.	Robert J. Edgar, Convent Station, 07961 (201) 539-4880	Roland F. Meslar, Convent Station, 07961 (201) 539-4880
Morris Plains Borough	Allan W. Adams, Morris Plains, 07950 (201) 538-2224 Joseph D. Bellomo, Morris Plains	Jean D. Osborne, Morris Plains, 07950 (201) 538-2444
Morristown Town	Pasquale Aceto, Morristown, 07960 (201) 538-4300	John M. Watson, Jr., Morristown, 07960 (201) 538-4300
Mountain Lake Boro.	James Jones, Mountain Lakes, 07046 (201) 334-3131	Mary Ellen Babyack, Mountain Lakes, 07046 (201) 344-3131
Mt. Arlington Borough	Dorothy S. McCarthy, Mt. Arlington, 07856 (201) 398-4100 Morris M. Perugini, Mt. Arlington	Morris M. Perugini, Mt. Arlington, 07856 (201) 398-4100
Mount Olive Twp.	Gloria A. Cross, Budd Lake, 07828 (201) 691-0900	Nicholas Lella, Budd Lake, 07828 (201) 691-0900
Netcong Borough	Augustine A. Amendola, Netcong, 07857 (201) 347-0252	Alice Henderson, Netcong, 07857 (201) 347-0252
Parsippany-Troy Hills Twp.	Charles W. Fouquet, Parsippany, 07054 (201) 263-4271	Charles M. Kennedy, Jr., Parsippany, 07054 (201) 263-4255
Passaic Twp.	Henry J. Payne, Millington, 07946 (201) 647-0550 Lester G. Pyle, Gillette John A. Gausz, Watchung	Armando Rossi, Millington, 07946 (201) 647-0550
Pequanock Twp.	Edward P. Godfrey, Pompton Plains, 07444 (201) 835-5700 Frank Dalton, Assessment Clerk, Pompton Plains Ray LaBoeuf, Assessment Clerk, Pompton Plains	Regina Bauer, Pompton Plains, 07444 (201) 835-5700
Randolph Twp.	John R. Staley, Randolph, 07869 (201) 361-8200	Michael Soccio, Randolph, 07801 (201) 361-8200
Riverdale Borough	Frank Dalton, Riverdale, 07457 (201) 835-4060	Dale M. Nelson, Riverdale, 07457 (201) 835-4060
Rockaway Borough	Dorothy S. McCarthy, Rockaway, 07866 (201) 627-2000	Ann James, Rockaway, 07866 (201) 627-2000
Rockaway Twp.	Harold Baumwoll, Rockaway, 07866 (201) 627-7200 Natalie Lipkin, Rockaway	Mary L. Hocking, Rockaway, 07866 (201) 627-7200
Roxbury Twp.	Morris Perugini, Succasunna, 07876 (201) 584-7400 Ann Gentile, Succasunna Douglas Haugk, Convent Station	Harold J. Davis, Succasunna, 07876 (201) 584-7400
Victory Gardens Boro.	Edward S. DiYanni, Dover, 07801 (201) 366-5312	Stephen P. Arthur, Dover, 07801 (201) 366-5312
Washington Twp.	Robert W. Pastor, Long Valley, 07853 (201) 876-3315	Marjorie L. Bryant, Long Valley, 07853 (201) 876-3845
Wharton Borough	Dorothy S. McCarthy, Wharton, 07885 (201) 361-8444	Roderick J. Kennedy, Wharton, 07885 (201) 361-8444



## ASSESSORS AND COLLECTORS IN OCEAN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Barnegat Twp. ....	Debbie Spettel, Barnegat, 08005 (609) 698-7832 Frederick A. Smith, Barnegat	Joseph Regatts, Barnegat, 08005 (609) 698-7832
Barnegat Light Boro .....	Richard H. Schupeltz, Ship Bottom, 08008 (609) 494-2343	Denise A. Bohack, Barnegat Light, 08006 (609) 494-2343
Bay Head Borough .....	Martin J. Burns, Jr., Bay Head, 08742 (201) 892-0633	Patricia Wojcik, Bay Head, 08742 (201) 892-8920
Beach Haven Borough .....	H. Richard Schupeltz, Ship Bottom, 08008 (609) 492-0111	Arlinda Crossley, Beach Haven, 08008 (609) 492-0111
Beachwood Borough .....	William P. Hyatt, Beachwood, 08722 (201) 349-0245	Elizabeth Allaire, Beachwood, 08722 (201) 349-0245
Berkeley Twp. ....	Ruth A. Hardie, Bayville, 08721 (201) 244-7400	Nelle Harrigfeld, Bayville, 08721 (201) 244-7400
Brick Twp. ....	Joseph A. Cordo, Brick Town, 08723 (201) 477-3000	Mike Iacobino, Brick Town, 08723 (201) 477-3000
Dover Twp. ....	Kenneth H. Beck, Toms River, 08753 (201) 341-1000 Victoria Mickiewicz, Toms River Lawrence Henbest, Toms River	George Glehan, Toms River, 08753 (201) 341-1000
Eagleswood Twp. ....	Joseph C. Horner, Waretown, 08758 (609) 296-3040	Barbara A. Stover, West Creek, 08092 (609) 296-3040
Harvey Cedars Borough ...	Richard H. Schupeltz, Harvey Cedars, 08008 (609) 494-2843	George Laczko, Harvey Cedars, 08040 (609) 494-2843
Island Heights Boro .....	Kenneth H. Beck, Island Heights, 08732 (201) 341-1000	Patricia Nichols, Island Heights, 08732 (201) 270-6415
Jackson Twp. ....	Rose C. Emener, Jackson, 08527 (201) 928-1200 Ivan Mickle, Jackson John A. Coan, Jackson	James J. McKanna, Jackson, 08527 (201) 928-1200
Lacey Twp. ....	Ethel M. Exel, Forked River, 08731 (609) 693-5408 Joseph Canning, Toms River	Muriel Cahill, Forked River, 08731 (609) 693-5282
Lakehurst Borough .....	John E. Currie, Lakehurst, 08733 (201) 657-8310	Marie Bell, Lakehurst, 08733 (201) 657-4161
Lakehurst Twp. ....	John A. Turtora, Lakewood, 08701 (201) 364-2500 Sol Kramer, Lakewood Leonard F. Turtora, Lakewood	Dorothy O'Neill, Lakewood, 08701 (201) 364-2500
Lavallette Borough .....	Michael M. Sturko, Toms River, 08753 (201) 793-7477 Alfred J. Sica, Jr., Toms River Doris Card, Riverdale	Flora Shady, Lavallette, 08735 (201) 793-7474
Little Egg Harbor Twp. ....	Joseph J. Sorrentino, Tuckerton, 08087 (609) 296-7241 Ralph H. Cummings, Tuckerton	Carolyn J. Rider, Tuckerton, 08087 (609) 296-7241
Long Beach Twp. ....	William P. Hyatt, Brant Beach, 08008 (609) 494-2153 or 494-2156	Mary Ann Hargrove, Brant Beach, 08008 (609) 494-2153
Manchester Twp. ....	Joyce A. Jones, Lakehurst, 08733 (201) 657-8121 John E. Currie, Lakehurst	Ruth B. Britton, Lakehurst, 08733 (201) 657-8121
Mantoloking Boro .....	August G. St. John, Mantoloking, 08738 (201) 899-3434 Harold D. Morgan, Mantoloking	William R. Wesson, Mantoloking, 08738 (201) 899-3434
Ocean Twp. ....	Joseph Horner, Waretown, 08758 (609) 693-3280 William C. Sattler, Waretown	Margaret Gale, Waretown, 08758 (609) 693-3280
Ocean Gate Borough .....	Carl L. Bach, Ocean Gate, 08740 (201) 269-3166	Laura B. Hawkins, Ocean Gate, 08740 (201) 269-3166
Pine Beach Borough .....	Robert K. Mancke, Pine Beach, 08741 (201) 349-6425	Patrick Vellucci, Pine Beach, 08741 (201) 349-6425
Plumsted Twp. ....	William H. Gollnick, Jr., New Egypt, 08533 (609) 758-2241	Mildred Cramer, New Egypt, 08533 (609) 758-2266
Pt. Pleasant Boro .....	James L. Anderson, Pt. Pleasant, 08742 (201) 899-2066 Harvey Bennett, Pt. Pleasant	Susan L. Johnson, Pt. Pleasant, 08742 (201) 892-3434



Pt. Pleasant Beach Boro ..	James L. Anderson, Pt. Pleasant, 08742 (201) 892-5060	Esther Wincklehofer, Pt. Pleasant, 08742 (201) 892-0435
Seaside Heights Boro .....	Walter Sturko, Seaside Heights, 08751 (201) 793-9100	Michael Iacobino, Seaside Heights, 08751 (201) 793-9100
Seaside Park Borough .....	Walter Sturko, Seaside Park, 08752 (201) 793-0234 Michael M. Sturko, Toms River	Joan McClister, Seaside Park, 08752 (201) 793-6787
Ship Bottom Borough .....	H. Richard Schupeltz, Ship Bottom, 08008 (609) 494-2171	Lillian Douglass, Ship Bottom, 08008 (609) 494-2171
South Toms River Boro ....	William P. Hyatt, So. Toms River, 08757 (201) 349-0403	Lucinda M. Dugan, So. Toms River, 08757 (201) 349-0339
Stafford Twp. ....	Arlene Oliver, Manahawkin, 08050 (609) 587-1069	Jean Reese, Manahawkin, 08050 (609) 597-1067
Surf City Borough .....	Richard M. Warren, Surf City, 08008 (609) 494-6448	Ronald C. Freitag, Surf City, 08008 (609) 494-2400
Tuckerton Borough .....	Frederick A. Smith, Tuckerton, 08087 (609) 296-4900 or 296-0494	Anna B. Jacobi, Tuckerton, 08087 (609) 296-2701

**ASSESSORS AND COLLECTORS IN PASSAIC COUNTY**

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bloomingtondale Borough .....	Dorothy Kreitz, Bloomingtondale, 07403 (201) 838-0778	Theresa V. Benack, Bloomingtondale, 07403 (201) 838-0330
Clifton City .....	Alfred J. Greene, Jr., Clifton, 07011 (201) 473-2600	John T. Murphy, Clifton, 07011 (201) 473-2600
Haledon Borough .....	Paul Raffiani, Haledon, 07508 (201) 942-6539	Gregory Zack, Haledon, 07508 (201) 942-6538
Hawthorne Borough .....	Christine C. Collins, Hawthorne, 07506 (201) 427-1169	Marie Cerino, Hawthorne, 07506 (201) 427-1242
Little Falls Twp. ....	Margaret G. Poster, Little Falls, 07724 (201) 256-0272 James Morano, Jr., Little Falls	Jane Wright, Little Falls, 07424 (201) 256-0994
North Haledon Boro .....	Cornelius LaFleur, N. Haledon, 07508 (201) 427-7520	Renate I. Lampe, N. Haledon, 07508 (201) 427-5810
Passaic City .....	Albert R. Galik, Passaic, 07055 (201) 365-5542	William Glaconia, Jr., Passaic, 07055 (201) 365-5530
Paterson City .....	Elmo G. Valle, Paterson, 07505 (201) 881-3486 George J. Sokalski, Paterson Charles S. Parmelli, Paterson	Kathleen Gibson, Paterson, 07505 (201) 881-3450
Pompton Lakes Boro .....	Frank Giovatto, Pompton Lakes, 07442 (201) 835-0143 John A. Steinhauser, Pompton Lakes James McGrath, Pompton Lakes	John D. Sterling, Pompton Lakes, 07442 (201) 835-0143
Prospect Park Boro .....	Bert Nawyn, Prospect Park, 07508 (201) 942-6884	Marion DeVries, Prospect Park, 07508 (201) 790-7902
Ringwood Borough .....	Richard W. Supplee, Ringwood, 07456 (201) 962-7020	Charles E. DeDeyn, Ringwood, 07456 (201) 962-7078
Totowa Borough .....	John W. Masklee, Totowa, 07512 (201) 956-1007	Angela Mecca, Totowa, 07512 (201) 956-1000
Wanaque Borough .....	Joseph R. Giliabert, Jr., Wanaque, 07465 (201) 839-3000	Margaret Cisco, Wanaque, 07456 (201) 839-3000
Wayne Twp. ....	Thomas S. Harraka, Wayne, 07470 (201) 694-1800	Vincent R. Rinaldo, Wayne, 07470 (201) 694-1800
West Milford Twp. ....	Michael Barker, W. Milford, 07480 (201) 728-7000	Joyce A. Wendelken, W. Milford, 07480 (201) 728-7000
West Paterson Borough ...	Andrew L. Allu, W. Paterson, 07424 (201) 345-8101	Andrew G. Carioti, W. Paterson, 07424 (201) 345-8101

**ASSESSORS AND COLLECTORS IN SALEM COUNTY**

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Alloway Twp. ....	Jack D. Finlaw, Salem, 08079 (609) 935-0128	John Zarin, Alloway, 08001 (609) 935-5562
Carney's Pt. Twp. ....	T. Ralph Smith, Carney's Point, 08069 (609) 299-9008	Phyllis Press, Carney's Point, 08069 (609) 299-1052

Elmer Boro .....	Harold H. Hofmann, Elmer, 08318 (609) 358-2401 or 423-1040	Burroughs Timberman, Elmer, 08318 (609) 358-8636 or 358-4010
Elsinboro Twp. ....	James J. Lane, Salem, 08079 (609) 935-5423 or 935-0266	Douglas J. Marts, Salem, 08079 (609) 935-2360
Lower Alloways Creek Twp.	Joseph M. Harasta, Hancock's Bridge, 08038 (609) 935-3721 or (302) 774-4931	Mary Ann Chapman, Hancock's Bridge, 08038 (609) 935-0355
Mannington Twp. ....	Donna Harris, Salem, 08079 (609) 935-6999 or 451-8365	Donald A. Stiles, Salem, 08079 (609) 935-0421
Oldmans Twp. ....	Henry G. Newman, Jr., Pedricktown, 08067 (609) 299-1889 or 299-0576	Douglas M. Vass, Sr., Pedricktown, 08067 (609) 299-2794
Penns Grove Boro .....	Leon Mattiolo, Penns Grove, 08069 (609) 299-3220	Emma D. Mallett, Penns Grove, 08069 (609) 299-0772
Pennsville Twp. ....	James T. Shidner, Pennsville, 08070 (609) 678-6262 or 678-2681	Leon H. Kellmyer, Pennsville, 08070 (609) 678-4041 or 678-5525
Pilesgrove Twp. ....	Kirk Horner, Harrisonville, 08039 (609) 478-4216 or 769-3424	Elmer C. Brown, Woodstown, 08098 (609) 769-2421
Pittsgrove Twp. ....	George Taylor, Elmer, 08318 (609) 358-3722	Leah Hopkins, Elmer, 08318 (609) 358-3723
Quinton Twp. ....	Lee A. Harris, Salem, 08079 (609) 935-7510 Ext. 330 or 935-2410	Henry R. Howell, Quinton, 08072 (609) 935-1507 or 935-2325
Salem City .....	Henry N. Nelson, Salem, 08079 (609) 935-2024	David A. Cawman, Salem, 08079 (609) 935-0372
Upper Pittsgrove Twp. ....	R. Curtis Hackett, Elmer, 08318 (609) 358-8306 or 358-3100	Doris Downer, Elmer, 08318 (609) 358-2137
Woodstown Boro .....	Bruce Gahrs, Swedesboro, 08085 (609) 467-1399 or 769-2200	Elaine H. Urion, Woodstown, 08098 (609) 769-2200 or 769-0761

**ASSESSORS AND COLLECTORS IN SOMERSET COUNTY**

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bedminster Twp. ....	Norman A. Stevens, Bedminster, 07921 (201) 658-3199	John Jastrzemski, Pluckemin, 07978 (201) 658-3199
Bernards Twp. ....	H. William Amundson, Basking Ridge, 07920 (201) 766-2510	Hattie L. Torma, Basking Ridge, 07920 (201) 766-2510
Bernardsville Borough .....	Richard B. Curtis, Bernardsville, 07924 (201) 766-3850	Mary Alice Pierson, Bernardsville, 07924 (201) 766-3002
Bound Brook Borough .....	Alfonso C. Coccorese, Bound Brook, 08805 (201) 356-0833	William Woldin, Bound Brook, 08805 (201) 356-0802
Branchburg Twp. ....	Frances S. Kuczynski, Somerville, 08876 (201) 526-1300	Blanche D. Mathers, Somerville, 08876 (201) 526-1300
Bridgewater Twp. ....	Norman A. Stevens, Bridgewater, 08807 (201) 725-6300	Mae E. Battistoni, Bridgewater, 08807 (201) 725-6300
Far Hills Borough .....	Hubert W. Amundson, Jr., Basking Ridge, 07920 (201) 234-0171	Shirley Potts, Far Hills, 07931 (201) 234-0611
Franklin Twp. ....	Burnham L. Hobbs, Jr., Somerset, 08873 (201) 873-2500	Louise Colo, Somerset, 08873 (201) 873-2500
Green Brook Twp. ....	Arthur L. Lewis, Green Brook, 08812 (201) 968-1023	Samuel Romano, Green Brook, 08812 (201) 968-2002
Hillsborough Twp. ....	Marcia Zujkowski, Neshanic, 08853 (201) 369-4313	Ernest A. Snyder, Neshanic, 08853 (201) 369-4313
Manville Borough .....	Dominick Rock, Manville, 08835 (201) 725-9478 Frank J. Gnatek, Manville	Stephen Balint, Manville, 08835 (201) 725-9478
Millstone Borough .....	Marcia Zujkowski, N. Plainfield, 07060 (201) 753-5650	Portcia Orton, Somerville, 08876 (201) 874-5478
Montgomery Twp. ....	Charles W. Grayson, Belle Meade, 08502 (201) 359-8211	Barbara Pappas, Belle Meade, 08502 (201) 359-8211
North Plainfield Boro. ....	August Church, N. Plainfield, 07060 (201) 756-5601	James A. Hannon, N. Plainfield, 07060 (201) 756-5601
Peapack-Gladstone Boro. ....	John J. Butler, Peapack, 07977 (201) 234-2254	Rebecca P. Hess, Peapack, 07977 (201) 234-2254
Raritan Borough .....	N.R. Cantore, Jr., Raritan, 08869 (201) 231-1300	Mary Rose Moeller, Raritan, 08869 (201) 231-1300
Rocky Hill Borough .....	Wilbur Lowe, Rocky Hill, 08853 (201) 359-3413	Nancy Metcalf, Rocky Hill, 08553

Somerville Borough	Eugene J. Flaherty, Somerville, 08876 (201) 725-2300	Walter P. Michaels, Somerville, 08876 (201) 725-2300
South Bound Brook Boro.	Lorenzo Mistichelli, Somerville, 08876 (201) 356-0258	Catherine A. Hoates, S. Bound Brook, 08880 (201) 356-0258
Warren Twp.	VACANCY, Warren, 07060 (201) 753-8000 Ext. 41	Morrison O. Schuster, Jr., Warren, 07060 (201) 753-8000
Watchung Borough	Roy Taylor, Jr., Watchung, 07060 (201) 756-3366	Dorothy P. Eaton, Eatchung, 07060 (201) 756-8333

### ASSESSORS AND COLLECTORS IN SUSSEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Andover Borough	Malcolm G. Smith, Tranquillity, 07879 (201) 852-2186	Rita Wildrick, Andover, 07821 (201) 786-6221
Andover Twp.	Donald J. Sherman, Newton, 07860 (201) 383-6611	Dora Sanders, Newton, 07860 (201) 383-6611
Branchville Borough	Glen Lantz, Jr., Branchville, 07826 (201) 948-3000	Beverly Bathgate, Branchville, 07826 (201) 948-3721
Byram Twp.	John F. Gaynor, Stanhope, 07874 (201) 347-4729 Frank F. Gonzales, Forest Lakes Malcolm G. Smith, Tranquillity	George Micklesavage, Stanhope, 07874 (201) 347-6232
Frankford Twp.	John A. Dyksen, Augusta, 07822 (201) 948-4621	Elizabeth Hunt, Augusta, 07822 (201) 948-4621
Franklin Borough	Neil Cates, Jr., Franklin, 07416 (201) 827-3039	Louise Koellhoffer, Franklin, 07416 (201) 827-6585
Fredon Twp.	Athur L. Sears, Newton, 07860 (201) 383-7025	Alfred M. Snook, Andover, 07821 (201) 383-4241
Green Twp.	Malcolm G. Smith, Tranquillity, 07879 (201) 852-9333	Valerie Muran, Tranquillity, 07879 (201) 852-9333
Hamburg Borough	Donald J. DeKorte, Hamburg, 07419 (201) 827-9230	Nettie Cox, Hamburg, 07419 (201) 827-9230
Hampton Twp.	Irwin Sabin, Newton, 07860 John A. Dyksen, Newton John Butler, Gladstone	Paul Cummins, Newton, 07860
Hardyston Twp.	Neil C. Cates, Jr., Franklin, 07416 (201) 827-5237	Julia Y. Lewis, Hamburg, 07419 (201) 827-3619
Hopatcong Borough	Leo M. Morris, Hopatcong, 07843 (201) 770-1200 Charles G. Snively, Hopatcong Virginia B. Gonzalez, Hopatcong	Dorothy Valli, Hopatcong, 07843 (201) 770-1200
Lafayette Twp.	John A. Dyksen, Lafayette, 07848 (201) 383-1817	Linda V. Pettenger, Lafayette, 07848 (201) 383-1817
Montague Twp.	Donald J. DeKorte, Montague, 07827 (201) 293-3332	Pamela Jerger, Montague, 07827 (201) 293-7027
Newton Town	William Bene, Newton, 07860 (201) 383-3524	Joyce Carr, Newton, 07860 (201) 383-3524
Ogdensburg Borough	John J. Butler, Gladstone, 07834 (201) 234-2549	Margaret Alfano, Ogdensburg, 07439 (201) 827-5934
Sandyston Twp.	Robert W. Pastor, Layton, 07851 (201) 827-3444 (Municipal Bldg.) (201) 948-6687 (Home)	Benjamin Jager, Branchville, 07826 (201) 383-4090
Sparta Twp.	John W. Wyckoff, Sparta, 07871 (201) 729-2626	Farham Vanferhoof, Sparta, 07871 (201) 729-4093
Stanhope Borough	John F. Gaynor, Stanhope, 07874 (201) 347-0173	Nancy Hoyt, Stanhope, 07874 (201) 347-0174
Stillwater Twp.	Athur L. Sears, Middleville, 07855 (201) 383-9484	Eleanor Lytle, Newton, 07860 (201) 383-9837
Sussex Borough	William N. Hunt, Sussex, 07461 (201) 875-4831	Margaret Little, Sussex 07461 (201) 875-4831
Vernon Twp.	Clifford K. Ryerson, Jr., Vernon, 07462 (201) 827-3848	Josephine Prisco, Vernon, 07462 (201) 827-3848
Walpack Twp.	Glenn R. Lantz, Branchville, 07826 (201) 948-3000	Delores Rosenkrans, Columbia, 07832 (201) 841-9582
Wantage Twp.	Donald J. DeKorte, Sussex, 07461 (201) 875-7192	Jennie Edsall, Sussex, 07461 (201) 875-7192

## ASSESSOR AND COLLECTORS IN UNION COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Berkeley Heights Twp. ....	Mary Mastro, Berkeley Hts., 07922 (201) 464-2700 Ext. 34	Eris Naylor, Berkeley Hts., 07922 (201) 464-2700
Clark Twp. ....	Frank W. Naples, Clark 07066 (201) 388-3600	Steve LaMont, Clark, 07066 (201) 388-3600
Cranford Twp. ....	John M. Duryee, Cranford, 07016 (201) 276-8900 Richard Rosenberg, Cranford	Harold Seymour, Jr., Cranford, 07016 (201) 276-8900
Elizabeth City .....	John F. Mottley, Elizabeth, 07201 (201) 353-6000	Anthony R. Chiodo, Elizabeth, 07201 (201) 353-6000
Fanwood Borough .....	Donald J. Sherman, Fanwood, 07023 (201) 322-8236	Liewyellen Fisher, Fanwood, 07023 (201) 322-8236
Garwood Borough .....	John Accardi, Garwood, 07027 (201) 789-0710 Leonard J. DiStefano, Garwood I. George Casabona, Garwood	Eileen D. Masterson, Garwood, 07027 (201) 789-0475
Hillside Twp. ....	Charles Africano, Hillside, 07205 (201) 926-2222	Kathleen Kernusz, Hillside, 07205 (201) 926-5502
Kenilworth Borough .....	Robert Brennan, Kenilworth, 07033 (201) 276-5801	Dorothy Himpele, Kenilworth, 07033 (201) 276-5800
Linden City .....	Emanuel Frangella, Jr., Linden, 07036 (201) 486-3800 Patrick J. Rocks, Linden Florence Demcovitz, Linden	Dorothy T. Margavitz, Linden, 07036 (201) 486-3800
Mountainside Borough ....	Robert Koser, Mountainside, 07092 (201) 232-2400 Matthew V. Powers, Mountainside Frank Torma, Mountainside	Joan Nemick, Mountainside, 07092 (201) 232-2400
New Providence Boro. ....	Leonard J. DiStefano, New Providence, 07974 (201) 665-1400 John F. O'Brien, New Providence Stanwood C. Slack, New Providence	Richard Burr, New Providence, 07974 (201) 665-1400
Plainfield City .....	Frank J. Betts, Plainfield, 07061 (201) 753-3203	Lorraine Stopinski, Plainfield, 07061 (201) 753-3215
Rahway City .....	Thomas Luby, Rahway, 07065 (201) 381-8000	Roger E. Pribush, Rahway, 07065 (201) 381-8000
Roselle Borough .....	Carmen Mistichelli, Roselle, 07203 (201) 245-5601	Vincent A. Belluscio, Roselle, 07203 (201) 245-9000
Roselle Park Borough ....	Paul J. Eндler, Roselle Park, 07204 (201) 245-2540	Jeanne K. Decker, Roselle, 07204 (201) 245-0819
Scotch Plains Twp. ....	Mary Pearson, Scotch Plains, 07076 (201) 322-6700	Thomas Douress, Scotch Plains, 07076 (201) 322-6700
Springfield Twp. ....	Thomas McCullum, Springfield, 07081 (201) 376-5800	Corinne Eckmann, Springfield, 07081 (201) 376-5800
Summit City .....	George C. Harraka, Summit, 07901 (201) 273-6405	Carolyn Brattloff, Summit, 07901 (201) 273-6405
Union Twp. ....	Joseph Keaveny, Union, 07083 (201) 688-2800 James Lembo, Union Charles Caley, Union	Joseph J. Kmet, Union 07083 (201) 688-2800
Westfield Town .....	Robert W. Brennan, Westfield, 07090 (201) 282-8000	Violet Jacob, Westfield, 07090 (201) 232-8000
Winfield Twp. ....	Lawrence F. Watkins, Winfield, 07036 (201) 925-3850	Margaret Gallagher, Winfield, 07036 (201) 925-3850

## ASSESSORS AND COLLECTORS IN WARREN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Allamuchy Twp. ....	Dorothy S. McCarthy, Landing, 07850 (201) 852-5189	Betty C. Drake, Great Meadows, 07838 (201) 852-1742
Alpha Borough .....	Joseph L. Dyrek, Alpha, 08865 (201) 454-4941	Klara Tarsi, Alpha, 08865 (201) 454-0088
Belvidere Town. ....	Edward D. Jacobe, Belvidere, 07823 (201) 475-3924	Lester P. Stout, Jr., Belvidere, 07823 (201) 475-4274

Blairstown Twp. ....	Donald D. Rowe, Blairstown, 07825 (201) 362-6643	Anna Fodera, Blairstown, 07825 (201) 362-6663
Franklin Twp. ....	Wilbur E. Oberly, Washington, 07882 (201) 689-1962	Frank J. Convey, Washington, 07882 (201) 689-3994
Frelinghuysen Twp. ....	Henry Natyzak, Johnsonburg, 07846 (201) 852-4305	Gloria Molnar, Blairstown, 07825 (201) 362-6287
Greenwich Twp. ....	Charles D. Appgar, Stewartsville, 08886 (201) 454-6154	Gordon Kobler, Stewartsville, 08886 (201) 859-0249
Hackettstown Town ....	J. Stanley Smith, Hackettstown, 07840 (201) 852-6767	Wilbur C. Willis, Hackettstown, 07840 (201) 852-3130
Hardwick Twp. ....	Henry C. Scheer, Jr., Blairstown, 07825 (201) 362-6528	Stella Krickser, Blairstown, 07825 (201) 362-6222
Harmony Twp. ....	Donald D. Rowe, Buttzville, 07829 (201) 475-5922	LeRoy V. Smith, Phillipsburg, 08865 (201) 475-2271
Hope Twp. ....	Leroy F. Reuther, Andover, 07821 (201) 347-2456	Howard T. Malon, Hope, 07844 (201) 459-4139
Independence Twp. ....	Joseph M. Dzurek, Great Meadows, 07838 (201) 852-4847	Bonnie Dailey, Hackettstown, 07840 (201) 637-4393
Knowlton Twp. ....	Dorothy S. McCarthy, Columbia, 07832 (201) 496-4330	Lynne McGary, Columbia, 07832 (201) 459-5617
Liberty Twp. ....	George M. DeMaria, Great Meadows, 07838 (201) 637-4925	Howard Gruver, Great Meadows, 07838 (201) 637-4579
Lopatcong Twp. ....	Enrico H. Angelozzi, Phillipsburg, 08865 (201) 859-3355	Carl R. Meixsell, Phillipsburg, 08865 (201) 859-3355
Mansfield Twp. ....	Russell S. Alpaugh, Jr., Oxford, 07863 (201) 689-3466 Thomas J. Hemelski, Hackettstown	Frederick Perry, Port Murray, 07865 (201) 689-6151
Oxford Twp. ....	Donald D. Rowe, Buttzville, 07829 (201) 475-5922	Joan Rowe, 07863 453-2940
Pahaquarry Twp. ....	Sadie Van Campen, Columbia, 07832 (201) 841-9503	Lynne McGary, Columbia, 07832 (201) 459-5617
Phillipsburg Town ....	Enrico H. Angelozzi, Phillipsburg, 08865 (201) 454-5500	Joseph Hriczak, Phillipsburg, 08865 (201) 454-5500
Pohatcong Twp. ....	John Woolaver, Phillipsburg, 08865 (201) 454-6121	Reno Minardi, Phillipsburg, 08865 (201) 454-6121
Washington Borough ....	Estella Y. Traux, Washington, 07882 (201) 689-3799	Bernadette Tuttle, Washington, 07882 (201) 689-3799
Washington Twp. ....	Robert G. Housedorf, Asbury, 08802 (201) 689-7200	Marie E. Mueller, Washington, 07882 (201) 689-7200
White Twp. ....	Donald D. Rowe, Buttzville, 07829 (201) 475-5922	Helen Smith, Buttzville, 07829 (201) 475-2093

**APPENDIX III**

	<b>page</b>
<b>TAXES COLLECTED FOR DISTRIBUTION TO MUNICIPALITIES.....</b>	<b>278</b>



**TAXES COLLECTED BY THE STATE FOR DISTRIBUTION  
TO MUNICIPALITIES**

**1982**

The attached Tables reflect State aid to municipalities totaling \$816,399,750 in 1982.

**FINANCIAL BUSINESS**  
(N.J.S.A. 54:10B—1 et seq.)  
(N.J.S.A. 54:10A—1 et seq.)

This is a State collected tax on financial businesses in substantial competition with the business of national banks. Distribution is 50% State; 25% municipalities and 25% counties.

To Municipalities \$245,824.

**BUSINESS PERSONAL PROPERTY REPLACEMENT TAX**  
(N.J.S.A. 54:11D—1 et seq.)

Municipalities are assured of receiving no less from business personal property tax replacements than the greatest of the local levy of personal property tax in 1964, 1965, 1966, and 1967. Four tax laws are specified as the source for obtaining the required revenue. Any excess yield will be distributed in proportion to the local property tax level upon commercial, industrial and farm real estate. To Municipalities \$158,703,834. Excess was \$51,868,646.

Legislation was passed which provides an annual appropriation of not less than \$158,703,834, which was the amount certified by the Director of the Division of Taxation October 15, 1976 (C. 3, P.L. 1977).

**RAILROAD PROPERTY**  
(N.J.S.A. 54:29A—7)

The railroad property tax law was amended in 1966 (P.L. 1966, C. 139) when a state imposed tax of \$4.75 per \$100 of true value was substituted for the former tax on Class II property. Replacement tax revenue is determined for each municipality by applying the 1966 general real property tax to the assessed value for the year 1966, plus an amount equal to the difference between the railroad tax revenue for the year 1965 and the year 1966. For each year subsequent to 1967, the

increase is reduced 10% until such time as the difference is eliminated.

To Municipalities \$3,884,397.

**PUBLIC UTILITY**  
(N.J.S.A. 54:30A—16 et seq.)

The Division of Taxation collects both the Public Utility Franchise Tax and the Public Utility Gross Receipts for payment to municipalities after deducting administration costs (\$160,472).

To Municipalities \$614,195,263.

**MUNICIPALITIES PURPOSES TAX ASSISTANCE FUND**

Revenue available under C. 10 and 11, P.L. 1980 is deposited in the Municipal Purposes Tax Assistance Fund for distribution under C. 12, P.L. 1980

To Municipalities \$30,500,000.

**CORPORATION BUSINESS  
BANKING CORPORATIONS**  
(N.J.S.A. 54:10A—1 et seq.)

Banking Corporations are subject to Corporate Business Tax at the rate of 9% on allocated net income and two mills per dollar on allocated net worth. Distribution is 50% State; 25% municipalities and 25% counties.

To Municipalities \$8,870,432.

Note: First distribution—June 1, 1976.

**TABLE 42**  
**TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO MINICIPALITIES—1982**

County	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		
					Local Assistance Fund	Gross Receipts & Franchise	
1. Atlantic .....	\$ 92,281	\$ 3,452	\$ 3,052,142	\$ 7,713	\$ 246,031	\$ 19,246,548	\$ 22,648,167
2. Bergen .....	1,342,217	23,595	15,294,316	40,067	1,352,479	62,523,056	80,575,730
3. Burlington .....	249,773	8,095	3,926,242	.....	830,103	29,958,058	34,972,271
4. Camden .....	471,196	13,997	7,819,824	105,594	2,386,256	32,541,313	43,338,180
5. Cape May .....	100,759	835	1,196,084	.....	51,155	12,178,574	13,527,407
6. Cumberland .....	135,216	7,996	2,325,375	6,221	450,138	8,049,558	10,974,504
7. Essex .....	1,247,881	22,719	28,506,680	1,085,651	7,913,292	54,971,877	93,748,100
8. Gloucester .....	138,458	1,945	2,456,932	1,031	457,683	15,494,552	18,550,601
9. Hudson .....	516,039	36,944	19,918,991	1,842,871	6,305,305	61,422,813	90,042,963
10. Hunterdon .....	116,636	413	1,715,408	.....	29,455	10,177,763	12,039,675
11. Mercer .....	348,516	10,038	7,483,643	100,592	1,433,492	26,453,246	35,829,527
12. Middlesex .....	582,875	17,850	14,796,561	220,159	963,247	68,859,936	85,440,628
13. Monmouth .....	534,079	8,027	5,444,365	11,213	1,555,396	35,855,892	43,408,972
14. Morris .....	409,699	23,389	6,868,224	25,880	399,667	27,387,164	35,114,023
15. Ocean .....	396,084	5,042	2,003,799	7,410	698,761	28,127,981	31,239,077
16. Passaic .....	512,798	10,624	10,756,997	38,825	2,649,666	24,978,577	38,947,487
17. Salem .....	87,551	1,049	2,935,797	.....	169,096	13,590,025	16,783,518
18. Somerset .....	292,420	2,878	4,996,777	18,967	304,329	16,852,358	22,467,729
19. Sussex .....	73,931	3,513	1,302,404	.....	178,599	5,910,138	7,468,585
20. Union .....	1,111,817	42,636	14,244,444	359,336	2,031,318	51,985,150	69,774,701
21. Warren .....	110,256	789	1,658,829	12,868	93,890	7,630,684	9,507,316
<b>Totals .....</b>	<b>\$8,870,482</b>	<b>\$245,824</b>	<b>\$158,703,834</b>	<b>\$3,884,397</b>	<b>\$30,499,358</b>	<b>\$614,195,263</b>	<b>\$816,399,158</b>

Difference in Totals Due to Rounding

### ATLANTIC COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		
					Local Assistance Fund	Gross Receipts & Franchise	
1. Absecon City .....	\$13,658	.....	\$ 31,079	.....	\$ 11,385	\$ 483,778	\$ 539,900
2. Atlantic City .....	23,154	\$ 933	1,899,035	\$4,312	.....	5,632,884	7,360,318
3. Brigantine City .....	1,266	.....	28,362	.....	.....	516,489	546,117
4. Buena Bor. ....	3,006	.....	45,562	.....	8,900	295,231	352,699
5. Buena Vista Twp. ....	1,318	.....	45,571	.....	.....	473,991	520,880
6. Corbin City .....	.....	.....	2,005	.....	1,346	47,175	50,526
7. Egg Harbor City .....	3,807	526	62,001	.....	37,374	269,090	372,798
8. Egg Harbor Twp. ....	2,937	.....	115,564	.....	.....	3,850,569	3,969,070
9. Estell Manor City .....	.....	.....	7,679	.....	.....	152,525	160,204
10. Folsom Bor. ....	.....	.....	22,273	.....	.....	140,512	162,785
11. Galloway Twp. ....	2,885	.....	114,459	.....	.....	979,288	1,096,632
12. Hamilton Twp. ....	1,322	.....	149,577	.....	.....	1,081,311	1,232,210
13. Hammonton Town .....	6,976	133	197,737	1,821	27,819	719,044	953,530
14. Linwood City .....	2,246	.....	40,940	.....	7,670	417,825	468,681
15. Longport Bor. ....	3,134	.....	6,337	.....	.....	155,553	165,024
16. Margate City .....	4,326	.....	55,561	.....	.....	847,028	906,915
17. Mullica Twp. ....	.....	.....	33,505	.....	10,422	274,031	317,958
18. Northfield City .....	4,756	295	93,913	.....	11,385	482,964	593,313
19. Pleasantville City .....	8,545	1,535	138,433	1,580	101,978	959,204	1,211,275
20. Port Republic City .....	.....	.....	5,963	.....	.....	128,845	134,808
21. Somers Point City .....	1,753	31	82,199	.....	16,823	586,490	687,296
22. Ventnor City .....	6,983	.....	65,845	.....	10,929	614,754	698,511
23. Weymouth Twp. ....	212	.....	8,531	.....	.....	137,967	146,710
<b>Totals .....</b>	<b>\$92,281</b>	<b>\$3,452</b>	<b>\$3,052,142</b>	<b>\$7,713</b>	<b>\$246,031</b>	<b>\$19,246,548</b>	<b>\$22,648,167</b>

Difference in Totals Due to Rounding

BERGEN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		
					Local Assistance Fund	Gross Receipts & Franchise	
1. Allendale Bor. ....	\$ 9,594	.....	\$ 46,442	.....	\$ 5,851	\$ 985,016	\$ 1,046,903
2. Alpine Bor. ....	.....	\$ 6	14,813	.....	.....	269,307	284,126
3. Bergenfield Bor. ....	36,326	390	227,290	.....	44,577	1,009,650	1,318,233
4. Bogota Bor. ....	29,747	.....	261,020	.....	41,709	325,101	657,577
5. Carlstadt Bor. ....	12,528	1,141	349,044	.....	.....	873,655	1,236,368
6. Cliffside Park Bor. ....	27,782	.....	150,927	.....	33,233	601,071	813,013
7. Closter Bor. ....	20,602	.....	94,024	.....	8,947	1,015,536	1,139,109
8. Cresskill Bor. ....	11,293	.....	67,867	.....	9,147	594,268	682,575
9. Demarest Bor. ....	6,051	.....	14,453	.....	5,299	356,180	381,983
10. Dumont Bor. ....	6,121	21	68,051	.....	93,137	824,958	992,288
11. East Rutherford Bor. ....	11,721	.....	406,957	.....	.....	1,072,486	1,491,164
12. Edgewater Bor. ....	258	1,853	767,547	\$14,124	3,903	247,437	1,035,122
13. Elmwood Park Bor. ....	6,969	.....	422,264	.....	25,297	805,486	1,260,016
14. Emerson Bor. ....	7,305	.....	71,941	.....	10,341	425,090	514,677
15. Englewood City ....	83,759	1,053	648,291	.....	32,687	1,839,050	2,604,840
16. Englewood Cliffs Bor. ....	21,463	.....	296,197	.....	.....	524,508	842,168
17. Fair Lawn Bor. ....	15,710	341	758,667	2,243	39,491	2,423,015	3,239,467
18. Fairview Bor. ....	5,567	.....	212,947	.....	54,060	486,449	759,023
19. Fort Lee Bor. ....	25,493	.....	147,976	.....	39,168	1,072,303	1,284,940
20. Franklin Lakes Bor. ....	9,371	.....	74,212	.....	.....	1,276,219	1,359,802
21. Garfield City ....	25,204	546	479,103	.....	53,836	950,501	1,509,190
22. Glen Rock Bor. ....	16,366	974	103,794	.....	12,915	678,799	812,848
23. Hackensack City ....	274,927	9,457	1,404,865	1,442	55,928	2,159,311	3,905,930
24. Harrington Park Bor. ....	260	.....	11,710	.....	5,012	354,308	371,290
25. Hasbrouck Heights Bor. ....	13,082	.....	103,308	.....	16,815	752,568	885,773
26. Haworth Bor. ....	2,325	.....	19,974	.....	3,186	457,944	483,429
27. Hillside Bor. ....	16,922	.....	83,861	.....	13,194	935,175	1,049,152
28. Hohokus Bor. ....	3,994	.....	33,545	.....	.....	294,811	332,350
29. Leonia Bor. ....	25,193	.....	50,899	.....	12,392	839,715	928,199
30. Little Ferry Bor. ....	15,034	.....	109,757	.....	14,645	521,115	660,551
31. Lodi Bor. ....	32,983	9	363,125	.....	133,637	864,789	1,394,543
32. Lyndhurst Twp. ....	9,014	422	471,525	1,655	24,699	811,258	1,318,573
33. Mahwah Twp. ....	15,627	4	416,433	7,233	.....	1,658,802	2,098,099
34. Maywood Bor. ....	11,645	.....	158,801	.....	14,286	626,519	811,251

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacements State-Aid	Public Utilities		
					Local Assistance Fund	Gross Receipts & Franchise	
36. Montvale Bor. ....	16,722	.....	149,682	.....	.....	1,033,640	1,200,044
37. Moonachie Bor. ....	23,197	.....	146,717	.....	.....	414,966	584,880
38. New Milford Bor. ....	12,977	43	73,146	.....	29,887	1,173,395	1,289,448
39. North Arlington Bor. ....	7,927	498	151,182	.....	91,150	664,505	915,262
40. Northvale Bor. ....	13,172	.....	205,393	.....	4,989	346,904	570,458
41. Norwood Bor. ....	6,470	.....	61,563	.....	4,391	478,464	550,888
42. Oakland Bor. ....	3,745	.....	139,196	.....	17,594	740,526	901,061
43. Old Tappan Bor. ....	1,724	.....	38,691	.....	.....	878,876	919,291
44. Oradell Bor. ....	16,664	.....	64,817	.....	8,076	879,412	968,969
45. Palisades Park Bor. ....	11,062	196	145,260	.....	24,507	544,250	725,275
46. Paramus Bor. ....	77,359	.....	1,237,719	.....	.....	2,483,331	3,798,409
47. Park Ridge Bor. ....	13,454	.....	84,359	.....	11,160	251,741	360,714
48. Ramsey Bor. ....	14,681	50	232,052	.....	12,535	1,187,017	1,446,335
49. Ridgefield Bor. ....	17,100	.....	218,106	12,120	.....	7,205,800	7,453,126
50. Ridgefield Park Twp. ....	6,482	.....	211,883	.....	67,270	584,160	869,795
51. Ridgewood Village ....	31,907	144	256,346	.....	25,835	1,255,229	1,569,461
52. River Edge ....	10,138	277	82,811	.....	15,043	728,127	836,396
53. River Vale Twp. ....	9,906	.....	62,067	.....	10,965	558,411	641,349
54. Rochelle Park Twp. ....	12,989	.....	94,642	.....	4,599	354,672	466,902
55. Rockleigh Bor. ....	.....	.....	39,203	.....	.....	56,113	95,316
56. Rutherford Bor. ....	18,372	191	157,260	.....	31,737	855,312	1,062,872
57. Saddle Brook Twp. ....	10,507	6	362,887	1,249	15,578	1,034,978	1,425,205
58. Saddle River Bor. ....	25,249	.....	4,995	.....	.....	326,229	356,473
59. South Hackensack Twp. ....	18,181	.....	297,378	.....	.....	306,002	621,561
60. Teaneck Twp. ....	22,645	5,974	373,333	.....	63,226	2,066,707	2,531,885
61. Tenafly Bor. ....	32,292	.....	146,396	.....	12,174	948,151	1,139,013
62. Teterboro Bor. ....	6,445	.....	161,254	.....	.....	90,075	257,774
63. Upper Saddle River Bor. ...	547	.....	92,976	.....	.....	796,828	890,351
64. Waldwick Bor. ....	3,212	.....	88,000	.....	15,712	1,691,229	1,798,153
65. Wallington Bor. ....	2,792	.....	120,405	.....	19,080	352,927	495,204
66. Washington Twp. ....	6,956	.....	24,535	.....	12,311	537,606	581,408
67. Westwood Bor. ....	25,349	.....	177,692	.....	14,722	733,854	951,617
68. Woodcliff Lake Bor. ....	1,932	.....	47,801	.....	.....	438,554	488,287
69. Wood-Ridge Bor. ....	17,960	.....	403,495	.....	8,185	404,941	834,581
70. Wyckoff Twp. ....	26,135	.....	91,124	.....	14,752	838,720	970,731
<b>Totals</b> .....	<b>\$1,342,217</b>	<b>\$23,595</b>	<b>\$15,294,316</b>	<b>\$40,067</b>	<b>\$1,352,479</b>	<b>\$62,523,056</b>	<b>\$80,575,730</b>

Difference in Totals Due to Rounding



BURLINGTON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	*Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		
					*Local Assistance Fund	Gross Receipts & Franchise	
1. Bass River Twp. ....	\$ 546	.....	\$ 22,270	.....	\$ 9,568	\$ 84,978	\$ 117,362
2. Beverly City.....	8,907	.....	23,660	.....	11,233	141,484	185,284
3. Bordentown City.....	8,171	.....	77,709	.....	12,877	248,287	347,044
4. Bordentown Twp. ....	6,905	.....	125,573	.....	.....	520,124	652,602
5. Burlington City.....	22,904	\$ 271	131,447	.....	.....	7,172,200	7,326,822
6. Burlington Twp. ....	18,197	123	335,208	.....	.....	3,190,155	3,543,683
7. Chesterfield Twp. ....	2,017	.....	35,732	.....	.....	269,356	307,105
8. Cinnaminson Twp. ....	7,419	124	285,662	.....	.....	1,354,523	1,647,728
9. Delanco Twp. ....	3,704	.....	159,815	.....	6,644	240,704	410,867
10. Delran Twp. ....	1,819	.....	186,979	.....	.....	696,706	885,504
11. Eastampton Twp. ....	2,459	.....	17,259	.....	10,474	248,817	279,009
12. Edgewater Park Twp. ....	3,112	.....	99,527	.....	.....	360,368	463,007
13. Evesham Twp. ....	13,665	314	100,223	.....	.....	1,640,219	1,754,421
14. Fieldsboro Bor. ....	.....	.....	65,648	.....	.....	29,289	94,937
15. Florence Twp. ....	10,471	.....	415,379	.....	.....	525,934	951,784
16. Hainesport Twp. ....	414	.....	54,573	.....	.....	238,534	293,521
17. Lumberton Twp. ....	4,854	.....	90,982	.....	.....	848,684	944,520
18. Mansfield Twp. ....	3,130	.....	30,529	.....	.....	326,961	360,620
19. Maple Shade Twp. ....	3,616	115	114,045	.....	.....	960,449	1,078,225
20. Medford Twp. ....	13,866	.....	87,656	.....	.....	1,287,352	1,388,874
21. Medford Lakes Bor. ....	6,221	.....	6,493	.....	8,724	226,655	248,093
22. Moorestown Twp. ....	9,078	6,304	469,750	.....	16,892	1,034,323	1,536,347
23. Mount Holly Twp. ....	36,756	84	157,668	.....	84,246	691,208	969,962
24. Mount Laurel Twp. ....	15,058	13	153,216	.....	.....	1,079,243	1,247,530
25. New Hanover Twp. ....	3,019	.....	3,831	.....	.....	235,234	242,084

**BURLINGTON COUNTY (Continued)**

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		
					Local Assistance Fund	Gross Receipts & Franchise	
26. North Hanover Twp. ....	3,577	.....	21,776	.....	.....	501,651	527,004
27. Palmyra Bor. ....	906	.....	51,528	.....	17,128	265,365	334,927
28. Pemberton Bor. ....	5,924	.....	10,292	.....	3,123	39,181	58,520
29. Pemberton Twp. ....	9,284	.....	50,811	.....	310,479	1,348,826	1,719,400
30. Riverside Twp. ....	1,652	3	177,823	.....	.....	481,819	661,297
31. Riverton Bor. ....	906	.....	15,292	.....	6,862	148,315	171,375
32. Shamong Twp. ....	262	.....	12,908	.....	.....	230,223	243,393
33. Southampton Twp. ....	8,052	.....	40,674	.....	.....	736,071	784,797
34. Springfield Twp. ....	1,162	.....	40,111	.....	.....	228,193	269,466
35. Tabernacle Twp. ....	849	.....	14,853	.....	.....	295,854	311,556
36. Washington Twp. ....	.....	.....	23,295	.....	.....	41,845	65,140
37. Westhampton Twp. ....	.....	.....	45,081	.....	.....	320,658	365,739
38. Willingboro Twp. ....	8,990	495	146,373	.....	331,851	1,536,847	2,024,556
39. Woodland Twp. ....	.....	.....	6,643	.....	.....	72,693	79,336
40. Wrightstown Bor. ....	1,900	247	17,947	.....	.....	58,730	78,824
<b>Totals.....</b>	<b>\$249,773</b>	<b>\$8,095</b>	<b>\$3,926,242</b>	<b>.....</b>	<b>\$830,103</b>	<b>\$29,958,058</b>	<b>\$34,972,271</b>

Difference in Totals Due to Rounding

CAMDEN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		
					Local Assistance Fund	Gross Receipts & Franchise	
1. Audubon Bor. ....	\$ 11,912	\$ 134	\$ 149,537	.....	\$ 23,357	\$ 550,038	\$ 734,978
2. Audubon Park Bor. ....	.....	.....	8,900	.....	19,766	18,259	46,925
3. Barrington Bor. ....	1,547	.....	241,286	.....	47,837	366,177	656,847
4. Bellmawr Bor. ....	11,533	88	104,441	.....	36,264	711,146	863,472
5. Berlin Bor. ....	9,897	.....	60,669	.....	.....	394,544	465,110
6. Berlin Twp. ....	4,411	.....	14,137	.....	.....	635,621	654,169
7. Brooklawn Bor. ....	5,142	.....	28,529	.....	5,433	123,988	163,092
8. Camden City ....	62,229	1,261	3,052,370	\$102,554	1,337,080	5,469,093	10,024,587
9. Cherry Hill Twp. ....	107,592	2,240	1,206,985	.....	.....	4,433,116	5,749,933
10. Chesilhurst Bor. ....	.....	.....	5,740	.....	5,668	103,317	114,725
11. Clementon Bor. ....	4,391	.....	37,522	.....	48,874	244,442	335,229
12. Collingswood Bor. ....	17,259	1,792	115,852	.....	44,817	611,162	790,882
13. Gibbsboro Bor. ....	467	.....	58,587	.....	5,679	172,747	237,480
14. Gloucester City ....	5,146	.....	392,858	.....	39,623	1,576,488	2,014,115
15. Gloucester Twp. ....	12,437	784	156,115	.....	110,872	2,471,184	2,751,392
16. Haddon Twp. ....	25,070	295	111,168	.....	35,068	770,536	942,137
17. Haddonfield Bor. ....	32,674	58	109,678	.....	17,022	680,343	839,775
18. Haddon Heights Bor. ....	13,742	.....	45,423	.....	18,184	543,326	620,675
19. HI-Nella Bor. ....	439	.....	4,457	.....	15,921	55,183	76,000
20. Laurel Springs Bor. ....	2,571	.....	10,871	.....	14,934	146,910	175,286
21. Lawnside Bor. ....	3,134	.....	43,644	.....	6,341	379,220	432,339
22. Lindenwold Bor. ....	4,308	.....	25,768	.....	178,520	638,317	846,913
23. Magnolia Bor. ....	467	.....	34,776	.....	37,187	301,498	373,928
24. Merchantville Bor. ....	18,395	236	29,519	.....	24,656	296,140	368,946
25. Mt. Ephraim Bor. ....	1,126	.....	32,157	.....	33,971	246,861	314,115

**CAMDEN COUNTY (Continued)**

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		
					Local Assistance Fund	Gross Receipts & Franchise	
26. Oaklyn Bor. ....	1,126	.....	26,707	.....	29,147	200,586	257,566
27. Pennsauken Twp. ....	53,714	5,210	1,142,006	3,040	61,111	3,530,425	4,795,506
28. Pine Hill Bor. ....	439	.....	9,757	.....	86,481	498,442	595,119
29. Pine Valley Bor. ....	.....	.....	949	.....	.....	3,138	4,087
30. Runnemede Bor. ....	4,345	530	69,972	.....	26,956	571,072	672,875
31. Somerdale Bor. ....	3,959	.....	41,002	.....	47,400	347,907	440,268
32. Stratford Bor. ....	5,953	1,220	59,598	.....	.....	470,654	537,425
33. Tavistock Bor. ....	.....	.....	2,316	.....	.....	640	2,956
34. Voorhees Twp. ....	18,256	150	150,478	.....	.....	902,113	1,070,997
35. Waterford Twp. ....	12,234	.....	28,736	.....	.....	763,587	804,557
36. Winslow Twp. ....	11,325	.....	197,908	.....	.....	3,225,351	3,434,584
37. Woodlynne Bor. ....	3,959	.....	9,410	.....	28,087	87,742	129,198
<b>Totals .....</b>	<b>\$471,196</b>	<b>\$13,997</b>	<b>\$7,819,824</b>	<b>\$105,594</b>	<b>\$2,386,256</b>	<b>\$32,541,313</b>	<b>\$43,338,180</b>

Difference in Totals Due to Rounding

CAPE MAY COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		
					Local Assistance Fund	Gross Receipts & Franchise	
1. Avalon Bor. ....	\$ 3,949	.....	\$ 31,033	.....	.....	\$ 393,012	\$ 427,994
2. Cape May City .....	2,005	.....	108,826	.....	\$ 5,172	275,714	391,717
3. Cape May Point Bor. ....	.....	.....	236	.....	.....	21,733	21,969
4. Dennis Twp. ....	819	.....	16,927	.....	.....	547,665	565,411
5. Lower Twp. ....	4,506	.....	149,040	.....	27,801	805,646	986,993
6. Middle Twp. ....	2,966	\$345	96,299	.....	.....	1,918,898	2,018,508
7. North Wildwood City .....	6,635	136	98,179	.....	.....	368,188	473,138
8. Ocean City .....	20,808	17	223,828	.....	.....	1,758,677	2,003,330
9. Sea Isle City .....	670	.....	18,817	.....	.....	255,263	274,750
10. Stone Harbor Bor. ....	3,988	.....	20,604	.....	.....	208,505	233,097
11. Upper Twp. ....	13,308	.....	9,436	.....	.....	4,299,543	4,322,287
12. West Cape May Bor. ....	1,834	.....	4,804	.....	1,682	72,859	81,179
13. West Wildwood Bor. ....	.....	.....	2,567	.....	.....	39,663	42,230
14. Wildwood City .....	33,849	336	267,082	.....	.....	822,953	1,124,220
15. Wildwood Crest Bor. ....	3,918	.....	124,308	.....	.....	324,514	452,740
16. Woodbine Bor. ....	1,503	.....	24,099	.....	16,500	65,741	107,843
<b>Totals .....</b>	<b>\$100,759</b>	<b>\$835</b>	<b>\$1,196,084</b>	<b>.....</b>	<b>\$51,155</b>	<b>\$12,178,574</b>	<b>\$13,527,407</b>

Difference in Totals Due to Rounding

**CUMBERLAND COUNTY**

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		
					Local Assistance Fund	Gross Receipts & Franchise	
1. Bridgeton City .....	\$ 46,734	\$1,121	\$ 579,481	\$1,379	\$213,077	\$ 979,549	\$ 1,821,341
2. Commercial Twp. ....	247	.....	39,468	.....	.....	264,429	304,144
3. Deerfield Twp. ....	817	.....	26,042	.....	.....	180,182	207,041
4. Downe Twp. ....	.....	.....	33,870	.....	.....	168,349	202,219
5. Fairfield Twp. ....	786	.....	20,645	.....	.....	234,939	256,370
6. Greenwich Twp. ....	242	.....	19,910	.....	.....	42,457	62,609
7. Hopewell Twp. ....	2,633	.....	36,495	.....	.....	184,250	223,378
8. Lawrence Twp. ....	4,548	.....	29,219	.....	15,216	146,840	195,823
9. Maurice River Twp. ....	.....	.....	59,276	.....	14,424	343,762	417,462
10. Millville City .....	38,090	5,282	478,330	2,661	66,708	1,701,401	2,292,472
11. Shiloh Bor. ....	514	.....	4,598	.....	.....	18,609	23,721
12. Stow Creek Twp. ....	.....	.....	20,760	.....	.....	79,827	100,587
13. Upper Deerfield Twp. ....	4,696	.....	109,659	.....	.....	1,065,315	1,179,670
14. Vineland City .....	35,910	1,593	867,623	2,181	140,713	2,639,649	3,687,669
<b>Totals .....</b>	<b>\$135,216</b>	<b>\$7,996</b>	<b>\$2,325,375</b>	<b>\$6,221</b>	<b>\$450,138</b>	<b>\$8,049,558</b>	<b>\$10,974,504</b>

Difference in Totals Due to Rounding



ESSEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		
					Local Assistance Fund	Gross Receipts & Franchise	
1. Belleville Town .....	\$ 4,465	\$ 3,704	\$ 910,854	.....	\$ 225,167	\$ 1,927,106	\$ 3,071,296
2. Bloomfield Town .....	58,556	1,770	1,039,063	\$ 9,537	271,146	2,189,374	3,569,446
3. Caldwell Bor. ....	21,182	502	123,074	.....	13,255	484,494	642,507
4. Cedar Grove Twp. ....	26,242	188	169,251	.....	17,669	758,699	972,049
5. East Orange City .....	44,670	3,286	1,418,777	19,938	1,195,344	2,919,686	5,601,701
6. Essex Fells Bor. ....	.....	.....	6,004	.....	.....	199,869	205,873
7. Fairfield Bor. ....	26,225	936	507,852	.....	.....	748,049	1,283,062
8. Glen Ridge Bor. ....	10,764	.....	42,030	1,238	12,570	294,461	361,063
9. Irvington Town .....	21,469	1,997	724,901	4,224	736,107	1,969,003	3,457,701
10. Livingston Twp. ....	60,164	.....	406,901	.....	.....	2,090,355	2,557,420
11. Maplewood Twp. ....	4,052	884	296,572	1,020	39,624	1,142,865	1,485,017
12. Millburn Twp. ....	53,628	829	437,625	.....	.....	2,041,304	2,533,386
13. Montclair Town .....	48,122	247	393,966	4,672	66,754	2,002,588	2,516,329
14. Newark City .....	664,171	.....	19,172,987	1,029,507	4,741,414	25,945,644	51,553,723
15. North Caldwell Bor. ....	215	.....	26,806	.....	6,508	355,581	389,110
16. Nutley Town .....	35,535	191	800,199	.....	48,434	1,576,657	2,261,016
17. Orange City .....	40,790	1,245	799,989	10,998	413,799	1,890,498	3,157,319
18. Roseland Bor. ....	2,195	.....	162,787	.....	4,419	580,104	749,505
19. South Orange Village .....	26,701	1,522	164,009	4,519	25,859	1,191,866	1,414,476
20. Verona Bor. ....	13,878	.....	174,455	.....	21,221	700,729	910,283
21. West Caldwell Bor. ....	17,209	.....	242,160	.....	12,154	1,009,487	1,281,010
22. West Orange Town .....	67,646	5,420	686,421	.....	61,849	2,953,478	3,774,814
<b>Totals .....</b>	<b>\$1,247,881</b>	<b>\$22,719</b>	<b>\$28,506,680</b>	<b>\$1,085,651</b>	<b>\$7,913,292</b>	<b>\$54,971,877</b>	<b>\$93,748,100</b>

Difference in Totals Due to Rounding

### GLOUCESTER COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		
					Local Assistance Fund	Gross Receipts & Franchise	
1. Clayton Bor. ....	\$ 2,567		\$ 45,148		\$ 44,854	\$ 382,145	\$ 474,714
2. Deptford Twp. ....	13,930	\$ 66	169,201		52,891	1,466,195	1,702,283
3. East Greenwich Twp. ....	589	2	33,032			1,006,812	1,040,435
4. Elk Twp. ....	444		19,123		7,849	228,104	255,520
5. Franklin Twp. ....	5,171		56,009		29,557	1,016,836	1,107,573
6. Glassboro Bor. ....	6,110		245,855		38,016	1,090,075	1,380,056
7. Greenwich Twp. ....	2,248		393,108			561,323	956,679
8. Harrison Twp. ....	6,259		38,490			227,245	271,994
9. Logan Twp. ....	1,385		66,548			315,705	383,638
10. Mantua Twp. ....	6,397		60,696		20,189	607,130	694,412
11. Monroe Twp. ....	7,718	549	126,176			3,257,979	3,392,422
12. National Park Bor. ....	2,151		6,747			285,445	294,343
13. Newfield Bor. ....	7,813		20,446		9,891	95,036	133,186
14. Paulsboro Bor. ....	5,446		122,362		43,423	230,955	402,186
15. Pitman Bor. ....	10,065	414	120,457		63,937	410,349	605,222
16. South Harrison Twp. ....			20,757			51,163	71,920
17. Swedesboro Bor. ....	178		86,783		5,168	129,354	221,483
18. Washington Twp. ....	10,405	14	106,320		56,009	1,671,266	1,844,014
19. Wenonah Bor. ....	1,775		3,976		4,177	119,469	129,397
20. West Deptford Twp. ....	14,745		407,630			940,262	1,362,637
21. Westville Bor. ....	7,108		45,409		12,053	227,436	292,006
22. Woodbury City ....	23,178	900	161,160	\$1,031	69,671	711,626	967,566
23. Woodbury Heights Bor. ....	2,775		41,968			231,472	276,215
24. Woolwich Twp. ....			59,528			231,170	290,698
<b>Totals</b> .....	<b>\$138,458</b>	<b>\$1,945</b>	<b>\$2,456,932</b>	<b>\$1,031</b>	<b>\$457,683</b>	<b>\$15,494,552</b>	<b>\$18,550,601</b>

Difference in Totals Due to Rounding

HUDSON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		
					Local Assistance Fund	Gross Receipts & Franchise	
1. Bayonne City.....	\$ 61,071	\$ 1,455	\$ 2,816,890	\$ 22,274	\$ 488,624	\$ 2,980,505	\$ 6,370,819
2. East Newark Bor.....	4,715	.....	223,317	.....	13,667	92,099	333,798
3. Guttenberg Town.....	20,108	.....	104,817	.....	52,100	181,439	358,464
4. Harrison Town.....	2,356	3,617	1,109,919	12,666	.....	7,260,448	8,389,006
5. Hoboken City .....	30,447	6,349	1,963,236	565,908	642,522	1,266,440	4,474,902
6. Jersey City .....	172,622	17,606	6,978,226	972,364	3,306,913	28,685,229	40,132,960
7. Kearny Town.....	21,230	6,118	2,268,537	146,060	.....	14,622,128	17,064,073
8. North Bergen Twp.....	17,265	891	1,176,441	74,203	298,674	2,301,309	3,868,783
9. Secaucus Town.....	31,918	.....	646,635	22,608	11,337	1,145,988	1,858,486
10. Union City.....	109,864	648	1,163,791	1,081	836,751	1,442,849	3,554,984
11. Weehawken Twp.....	18,356	.....	504,136	23,864	130,731	377,339	1,054,426
12. West New York Town.....	26,087	259	963,046	1,842	523,987	1,067,040	2,582,261
<b>Totals.....</b>	<b>\$516,039</b>	<b>\$36,944</b>	<b>\$19,918,991</b>	<b>\$1,842,871</b>	<b>\$6,305,305</b>	<b>\$61,422,813</b>	<b>\$90,042,963</b>

Difference in Totals Due to Rounding

### HUNTERDON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		
					Local Assistance Fund	Gross Receipts & Franchise	
1. Alexandria Twp. ....	\$ 1,186	.....	\$ 45,779	.....	.....	\$ 181,240	\$ 228,205
2. Bethlehem Twp. ....	.....	.....	30,934	.....	.....	142,737	173,671
3. Bloomsbury Bor. ....	7,287	.....	13,544	.....	.....	26,628	47,459
4. Califon Bor. ....	3,848	.....	13,530	.....	\$ 1,432	48,267	67,077
5. Clinton Town ....	14,257	.....	42,364	.....	2,481	73,754	132,856
6. Clinton Twp. ....	2,770	.....	100,233	.....	.....	376,001	479,004
7. Delaware Twp. ....	165	.....	72,078	.....	.....	210,832	283,075
8. East Amwell Twp. ....	259	.....	59,095	.....	.....	183,378	242,732
9. Flemington Bor. ....	10,571	\$378	108,091	.....	5,880	204,020	328,940
10. Franklin Twp. ....	2,490	.....	53,402	.....	.....	149,010	204,902
11. Frenchtown Bor. ....	3,723	.....	45,749	.....	.....	46,078	95,550
12. Glen Gardner Bor. ....	4,094	.....	6,240	.....	1,795	33,789	45,918
13. Hampton Bor. ....	.....	.....	7,717	.....	4,030	35,381	47,128
14. High Bridge Bor. ....	2,190	.....	84,678	.....	6,028	85,848	178,744
15. Holland Twp. ....	2,202	.....	51,415	.....	.....	3,188,963	3,242,580
16. Kingwood Twp. ....	2,373	.....	53,838	.....	.....	203,210	259,421
17. Lambertville City ....	8,575	.....	76,856	.....	7,810	156,935	250,176
18. Lebanon Bor. ....	3,632	.....	11,313	.....	.....	46,242	61,187
19. Lebanon Twp. ....	1,717	35	48,263	.....	.....	2,086,502	2,136,517
20. Milford Bor. ....	7,510	.....	192,499	.....	.....	241,631	441,640
21. Raritan Twp. ....	23,735	.....	318,031	.....	.....	948,860	1,290,626
22. Readington Twp. ....	7,431	.....	109,472	.....	.....	866,296	983,199
23. Stockton Bor. ....	1,047	.....	5,690	.....	.....	32,591	39,328
24. Tewksbury Twp. ....	3,504	.....	84,970	.....	.....	262,782	351,256
25. Union Twp. ....	2,070	.....	49,485	.....	.....	138,014	189,569
26. West Amwell Twp. ....	.....	.....	30,142	.....	.....	208,774	238,916
<b>Totals.....</b>	<b>\$116,636</b>	<b>\$413</b>	<b>\$1,715,408</b>	<b>.....</b>	<b>\$29,455</b>	<b>\$10,177,763</b>	<b>\$12,039,675</b>

Difference in Totals Due to Rounding

MERCER COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		
					Local Assistance Fund	Gross Receipts & Franchise	
1. East Windsor Twp. ....	\$ 7,886	.....	\$ 283,940	.....	\$ 113,573	\$ 943,822	\$ 1,349,221
2. Ewing Twp. ....	22,972	\$ 720	1,268,158	\$ 4,284	.....	2,061,031	3,357,165
3. Hamilton Twp. ....	40,333	6,168	977,727	.....	.....	12,149,743	13,173,971
4. Hightstown Bor. ....	9,373	554	86,806	5,236	26,376	262,808	391,153
5. Hopewell Bor. ....	1,796	.....	32,916	.....	2,930	100,419	138,061
6. Hopewell Twp. ....	8,900	.....	277,737	.....	.....	1,063,646	1,350,283
7. Lawrence Twp. ....	24,154	821	596,204	.....	21,020	2,066,672	2,708,871
8. Pennington Bor. ....	5,398	.....	22,639	.....	2,616	121,728	152,381
9. Princeton Bor. ....	32,435	72	190,926	1,487	15,308	687,144	927,372
10 Princeton Twp. ....	3,755	.....	142,513	.....	11,336	976,812	1,134,416
11. Trenton City ....	176,389	1,703	3,282,238	78,750	1,232,343	4,071,133	8,842,556
12. Washington Twp. ....	4,662	.....	63,682	.....	.....	865,044	933,388
13. West Windsor Twp. ....	10,464	.....	258,156	10,836	7,990	1,083,244	1,370,690
<b>Totals</b> .....	<b>\$348,516</b>	<b>\$10,038</b>	<b>\$7,483,643</b>	<b>\$100,592</b>	<b>\$1,433,492</b>	<b>\$26,453,246</b>	<b>\$35,829,527</b>

Difference in Totals Due to Rounding

MIDDLESEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		
					Local Assistance Fund	Gross Receipts & Franchise	
1. Carteret Bor. ....	\$ 18,455	\$ 192	\$ 893,876	\$ 1,199	\$ 32,172	\$ 1,177,356	\$ 2,123,250
2. Cranbury Twp. ....	16,504	.....	140,506	.....	.....	289,352	446,362
3. Dunellen Bor. ....	2,668	119	213,462	2,496	11,214	313,085	543,044
4. East Brunswick Twp. ....	33,333	.....	587,009	.....	45,092	2,397,307	3,062,741
5. Edison Twp. ....	63,222	.....	1,328,231	14,526	.....	13,659,591	15,065,570
6. Helmetta Bor. ....	.....	.....	68,541	.....	1,521	64,584	134,646
7. Highland Park Bor. ....	11,531	35	133,207	.....	70,737	515,879	731,389
8. Jamesburg Bor. ....	3,563	.....	36,796	.....	9,104	201,623	251,086
9. Metuchen Bor. ....	462	1,056	296,771	16,271	18,706	872,383	1,205,649
10. Middlesex Bor. ....	34,061	483	259,445	.....	19,122	950,604	1,263,715
11. Milltown Bor. ....	3,156	.....	98,343	.....	.....	175,379	276,878
12. Monroe Twp. ....	15,093	.....	157,211	.....	.....	1,136,912	1,309,216
13. New Brunswick City ....	69,610	367	1,138,600	22,374	329,758	1,993,718	3,554,427
14. North Brunswick Twp. ....	.....	5,050	1,104,157	4,323	.....	1,964,916	3,078,446
15. Old Bridge Twp. ....	49,371	39	296,258	2,508	102,416	2,586,967	3,037,559
16. Perth Amboy City ....	15,876	857	1,672,439	23,404	226,795	1,643,065	3,582,436
17. Piscataway Twp. ....	49,473	1,551	829,027	.....	.....	2,934,054	3,814,105
18. Plainsboro Twp. ....	4,113	.....	74,379	.....	.....	469,547	548,039
19. Sayreville Bor. ....	20,362	642	1,449,162	1,878	.....	9,126,624	10,598,668
20. South Amboy City ....	10,696	.....	57,453	37,363	.....	3,990,690	4,096,202
21. South Brunswick Twp. ....	48,637	390	607,979	13,379	.....	3,047,483	3,717,868
22. South Plainfield Bor. ....	5,958	12	583,461	9,453	.....	1,529,230	2,128,114
23. South River Bor. ....	13,234	200	126,011	.....	81,528	284,677	505,650
24. Spotswood Bor. ....	29,146	.....	236,667	4,972	15,081	382,406	668,292
25. Woodbridge Twp. ....	64,354	6,858	2,407,549	66,014	.....	17,152,504	19,697,279
<b>Totals</b> .....	<b>\$582,875</b>	<b>\$17,850</b>	<b>\$14,796,561</b>	<b>\$220,159</b>	<b>\$963,247</b>	<b>\$68,859,936</b>	<b>\$85,440,628</b>

Difference in Totals Due to Rounding



MONMOUTH COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		
					Local Assistance Fund	Gross Receipts & Franchise	
1. Aberdeen Twp. ....	\$ 8,288	.....	\$ 223,552	.....	\$ 98,855	\$ 591,675	\$ 922,370
2. Allenhurst Bor. ....	15,146	.....	11,771	.....	933	167,253	195,103
3. Allentown Bor. ....	6,732	.....	7,196	.....	12,831	69,197	95,956
4. Asbury Park City .....	28,425	\$2,450	466,926	.....	196,413	842,072	1,536,286
5. Atlantic Highlands Bor. ....	2,880	1,580	33,875	.....	24,943	212,513	275,791
6. Avon-By-The-Sea Bor. ....	6,695	.....	13,967	.....	3,121	124,400	148,183
7. Belmar Bor. ....	1,599	.....	57,040	.....	11,964	295,292	365,895
8. Bradley Beach Bor. ....	12,622	.....	37,155	.....	32,997	243,349	326,123
9. Brielle Bor. ....	4,516	.....	35,275	.....	4,410	209,506	253,707
10. Colts Neck Twp. ....	4,872	.....	62,269	.....	.....	1,070,004	1,137,145
11. Deal Bor. ....	3,190	.....	7,825	.....	.....	351,222	362,237
12. Eatontown Bor. ....	17,127	.....	250,472	.....	63,485	663,935	995,019
13. Englishtown Bor. ....	1,356	.....	20,624	.....	1,967	48,491	72,458
14. Fair Haven Bor. ....	8,031	.....	24,922	.....	7,756	306,574	347,283
15. Farmingdale Bor. ....	9,866	.....	22,077	.....	.....	51,421	83,384
16. Freehold Bor. ....	25,537	513	187,868	.....	54,457	475,610	743,965
17. Freehold Twp. ....	20,276	.....	240,291	.....	.....	2,844,688	3,105,255
18. Hazlet Twp. ....	16,252	17	180,214	.....	53,059	888,043	1,137,585
19. Highlands Bor. ....	2,978	.....	27,389	.....	32,672	175,701	238,740
20. Holmdel Twp. ....	9,515	.....	411,621	.....	.....	843,576	1,264,712
21. Howell Twp. ....	11,681	.....	240,647	.....	.....	4,181,092	4,433,420
22. Interlaken Bor. ....	.....	.....	14	.....	1,116	86,979	88,109
23. Keansburg Bor. ....	11,920	482	61,827	.....	112,811	336,027	523,067
24. Keyport Bor. ....	16,995	270	100,635	.....	50,559	315,606	484,065
25. Little Silver Bor. ....	3,948	.....	47,269	.....	6,366	364,890	422,473
26. Loch Arbour Village .....	.....	.....	4,101	.....	451	20,096	24,648
27. Long Branch City .....	35,333	.....	245,226	\$ 7,122	211,959	1,402,432	1,902,072
28. Manalapan Twp. ....	14,819	.....	110,137	.....	.....	1,578,299	1,703,255
29. Manasquan Bor. ....	12,676	265	44,154	.....	5,961	303,410	366,466
30. Marlboro Twp. ....	12,082	.....	97,438	.....	27,907	981,026	1,118,453

**MONMOUTH COUNTY (Continued)**

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		
					Local Assistance Fund	Gross Receipts & Franchise	
31. Matawan Bor. ....	21,357	266	50,303	.....	51,084	963,484	1,086,494
32. Middletown Twp. ....	42,028	728	269,326	.....	102,826	3,605,608	4,020,516
33. Millstone Twp. ....	199	.....	45,529	.....	.....	269,637	315,365
34. Monmouth Beach Bor. ....	1,188	6	7,947	.....	3,804	203,834	216,779
35. Neptune Twp. ....	33,448	7	286,123	.....	192,590	1,913,975	2,426,143
36. Neptune City Bor. ....	5,260	.....	70,462	.....	34,299	255,811	365,832
37. Ocean Twp. ....	11,264	105	152,846	.....	33,785	1,317,329	1,515,329
38. Oceanport Bor. ....	3,821	.....	80,208	.....	7,925	313,814	405,768
39. Red Bank Bor. ....	35,499	1,211	327,193	4,092	23,104	1,431,993	1,823,092
40. Roosevelt Bor. ....	.....	.....	4,604	.....	1,768	47,718	54,090
41. Rumson Bor. ....	7,725	.....	28,282	.....	7,554	511,478	555,039
42. Sea Bright Bor. ....	6,100	.....	34,872	.....	1,976	109,312	152,260
43. Sea Girt Bor. ....	984	.....	9,699	.....	.....	131,123	141,806
44. Shrewsbury Bor. ....	15,488	.....	88,330	.....	2,792	219,867	326,477
45. Shrewsbury Twp. ....	.....	.....	749	.....	15,812	20,716	37,277
46. South Belmar Bor. ....	88	.....	9,068	.....	8,138	73,194	90,488
47. Spring Lake Bor. ....	2,646	.....	26,137	.....	3,628	245,583	277,994
48. Spring Lake Heights Bor. ..	8,419	.....	27,561	.....	8,494	255,151	299,625
49. Tinton Falls ....	1,029	.....	178,047	.....	10,958	667,898	857,932
50. Union Beach Bor. ....	6,732	.....	86,820	.....	16,644	320,073	430,269
51. Upper Freehold Twp. ....	801	.....	61,730	.....	.....	257,776	320,307
52. Wall Twp. ....	1,194	126	199,122	.....	.....	2,225,389	2,425,831
53. West Long Branch Bor. ....	3,435	.....	125,631	.....	11,204	450,750	591,020
<b>Totals</b> .....	<b>\$534,079</b>	<b>\$8,027</b>	<b>\$5,444,365</b>	<b>\$11,213</b>	<b>\$1,555,396</b>	<b>\$35,855,892</b>	<b>\$43,408,972</b>

Difference in Totals Due to Rounding

MORRIS COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		
					Local Assistance Fund	Gross Receipts & Franchise	
1. Boonton Town .....	\$ 8,081	\$ 166	\$ 324,739	\$ 1,380	\$ 11,217	\$ 406,457	\$ 752,040
2. Boonton Twp. ....	3,162	.....	45,277	.....	.....	148,542	196,981
3. Butler Bor. ....	7,169	.....	173,768	.....	.....	844,619	1,025,556
4. Chatham Bor. ....	26,960	261	120,077	2,470	7,998	439,846	597,612
5. Chatham Twp. ....	7,455	.....	32,064	.....	7,346	662,350	709,215
6. Chester Bor. ....	4,543	.....	34,838	.....	.....	97,811	137,192
7. Chester Twp. ....	1,558	.....	49,410	.....	4,825	686,269	742,062
8. Denville Twp. ....	28,757	.....	226,250	4,941	15,818	1,080,025	1,355,791
9. Dover Town .....	17,707	1,001	299,009	4,188	85,227	491,835	898,967
10. East Hanover Twp. ....	5,899	.....	279,512	.....	.....	2,092,135	2,377,546
11. Florham Park Bor. ....	10,389	14,171	229,768	.....	.....	690,414	944,742
12. Hanover Twp. ....	10,351	.....	906,912	.....	.....	1,115,203	2,032,466
13. Harding Twp. ....	2,519	.....	18,701	.....	.....	335,322	356,542
14. Jefferson Twp. ....	7,436	.....	63,153	.....	24,996	1,615,540	1,711,125
15. Kinneelon Bor. ....	5,980	.....	32,556	.....	6,895	322,841	368,272
16. Lincoln Park Bor. ....	7,326	.....	87,068	.....	13,773	393,079	501,246
17. Madison Bor. ....	20,272	190	169,544	2,851	17,102	473,107	683,066
18. Mendham Bor. ....	2,965	.....	47,002	.....	4,320	313,944	368,231
19. Mendham Twp. ....	2,020	.....	14,448	.....	.....	341,116	357,584
20. Mine Hill Twp. ....	118	.....	57,790	.....	5,078	143,999	206,985

MORRIS COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		
					Local Assistance Fund	Gross Receipts & Franchise	
21. Montville Twp. ....	3,638	6,810	184,356	.....	.....	1,298,321	1,493,125
22. Morris Twp. ....	2,198	.....	441,264	.....	.....	1,416,000	1,859,462
23. Morris Plains Bor. ....	10,653	.....	244,214	.....	.....	422,592	677,459
24. Morristown Town .....	107,441	.....	510,829	6,512	23,116	1,947,547	2,595,445
25. Mountain Lakes Bor. ....	3,162	.....	35,963	.....	3,528	316,027	358,680
26. Mount Arlington Bor. ....	2,553	.....	18,031	.....	22,979	166,132	209,695
27. Mount Olive Twp. ....	9,427	13	89,290	.....	28,231	1,114,387	1,241,348
28. Netcong Bor. ....	4,550	.....	51,878	.....	.....	211,702	268,130
29. Par-Troy Hills Twp. ....	35,916	334	487,670	.....	.....	1,946,894	2,470,814
30. Passaic Twp. ....	3,015	.....	107,171	.....	6,874	1,079,413	1,196,473
31. Pequannock Twp. ....	5,760	.....	125,831	.....	18,503	664,158	814,252
32. Randolph Twp. ....	8,454	.....	197,440	.....	19,486	965,606	1,190,986
33. Riverdale Bor. ....	229	.....	78,425	.....	2,590	241,909	323,153
34. Rockaway Bor. ....	8,385	75	182,949	.....	.....	264,688	456,097
35. Rockaway Twp. ....	2,389	.....	287,109	.....	19,837	720,099	1,029,434
36. Roxbury Twp. ....	18,208	195	388,507	3,537	21,215	987,269	1,418,931
37. Victory Gardens Bor. ....	125	.....	4,352	.....	8,637	19,995	33,109
38. Washington Twp. ....	1,704	.....	107,998	.....	12,613	667,922	790,237
39. Wharton Bor. ....	1,225	174	113,062	.....	7,463	242,049	363,973
<b>Totals .....</b>	<b>\$409,699</b>	<b>\$23,389</b>	<b>\$6,868,224</b>	<b>\$25,880</b>	<b>\$399,667</b>	<b>\$27,387,164</b>	<b>\$35,114,024</b>

Difference in Totals Due to Rounding

OCEAN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		
					Local Assistance Fund	Gross Receipts & Franchise	
1. Barnegat Twp. ....	\$ 2,880	.....	\$ 14,786	.....	\$ 18,380	\$ 462,872	\$ 498,918
2. Barnegat Light Bor. ....	2,652	.....	5,979	.....	.....	66,700	75,331
3. Bay Head Bor. ....	4,261	.....	8,388	\$7,410	.....	122,576	142,635
4. Beach Haven Bor. ....	16,204	.....	25,667	.....	.....	197,158	239,029
5. Beachwood Bor. ....	.....	.....	10,926	.....	51,660	285,380	347,966
6. Berkeley Twp. ....	12,059	\$ 64	94,592	.....	.....	2,383,024	2,489,739
7. Brick Twp. ....	71,272	2,487	199,357	.....	88,442	2,476,797	2,838,355
8. Dover Twp. ....	80,716	1,203	714,101	.....	89,175	4,251,664	5,136,859
9. Eagleswood Twp. ....	842	.....	4,649	.....	.....	133,190	138,681
10. Harvey Cedars Bor. ....	1,797	.....	2,974	.....	.....	85,183	89,954
11. Island Heights Bor. ....	306	.....	5,715	.....	2,595	78,344	86,960
12. Jackson Twp. ....	8,223	279	128,909	.....	55,734	1,360,045	1,553,190
13. Lacey Twp. ....	7,322	451	40,864	.....	.....	6,470,260	6,518,997
14. Lakehurst Bor. ....	6,617	.....	9,725	.....	32,460	94,916	143,718
15. Lakewood Twp. ....	51,745	13	247,480	.....	240,794	1,859,981	2,400,013
16. Lavallette Bor. ....	5,272	.....	10,780	.....	.....	131,550	147,602
17. Little Egg Harbor Twp. ....	5,846	.....	23,648	.....	10,928	628,427	668,849
18. Long Beach Twp. ....	1,683	.....	26,800	.....	.....	663,105	691,588
19. Manchester Twp. ....	30,192	.....	39,041	.....	50,123	1,324,672	1,444,028
20. Mantoloking Bor. ....	.....	.....	1,129	.....	.....	95,669	96,798
21. Ocean Twp. ....	3,436	.....	12,629	.....	4,233	425,690	445,988
22. Ocean Gate Bor. ....	.....	.....	2,976	.....	2,234	88,652	93,862
23. Pine Beach Bor. ....	1,717	.....	3,012	.....	2,833	106,697	114,259
24. Plumsted Twp. ....	4,786	.....	20,169	.....	.....	193,375	218,330
25. Pt. Pleasant Bor. ....	15,905	.....	75,688	.....	30,462	769,176	891,231
26. Pt. Pleasant Beach Bor. ....	19,013	166	102,743	.....	5,344	430,898	558,164
27. Seaside Heights Bor. ....	3,959	.....	47,689	.....	.....	116,972	168,620
28. Seaside Park Bor. ....	3,436	.....	19,667	.....	.....	178,930	202,033
29. Ship Bottom Bor. ....	12,364	.....	23,692	.....	.....	222,138	258,194
30. South Toms River Bor. ....	747	.....	19,093	.....	13,364	161,107	194,311
31. Stafford Twp. ....	11,257	379	32,873	.....	.....	1,929,312	1,973,821
32. Surf City Bor. ....	4,895	.....	10,952	.....	.....	152,836	168,683
33. Tuckerton Bor. ....	4,673	.....	17,108	.....	.....	180,685	202,476
<b>Totals</b> .....	<b>\$396,084</b>	<b>\$5,042</b>	<b>\$2,003,801</b>	<b>\$7,410</b>	<b>\$698,761</b>	<b>\$28,127,981</b>	<b>\$31,239,079</b>

PASSAIC COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		
					Local Assistance Fund	Gross Receipts & Franchise	
1. Bloomingdale Bor. ....	\$ 305	.....	\$ 66,232	.....	\$ 41,468	\$ 304,250	\$ 412,255
2. Clifton City .....	111,752	\$ 3,756	3,161,018	\$ 2,298	95,564	5,521,242	8,895,630
3. Haledon Bor. ....	7,093	.....	76,348	.....	12,520	398,384	494,345
4. Hawthorne Bor. ....	28,711	.....	278,340	.....	.....	1,008,435	1,315,486
5. Little Falls Twp. ....	20,932	.....	218,459	.....	.....	851,438	1,090,829
6. North Haledon Bor. ....	11,195	.....	40,458	.....	12,804	384,845	449,302
7. Passaic City .....	106,352	1,171	2,280,207	8,587	595,519	2,096,709	5,088,545
8. Paterson City .....	53,645	5,181	2,698,544	27,940	1,720,741	6,872,182	11,378,233
9. Pompton Lakes Bor. ....	508	.....	268,451	.....	16,827	516,678	802,464
10. Prospect Park Bor. ....	28,139	.....	52,739	.....	14,532	151,114	246,524
11. Ringwood Bor. ....	2,318	.....	20,146	.....	20,066	800,107	842,637
12. Totowa Bor. ....	7,726	.....	275,537	.....	.....	1,010,053	1,293,316
13. Wanaque Bor. ....	2,026	.....	114,261	.....	19,756	409,190	545,233
14. Wayne Twp. ....	80,586	.....	862,875	.....	47,379	2,843,763	3,834,603
15. West Milford Twp. ....	6,923	.....	126,111	.....	34,824	1,392,450	1,560,308
16. West Paterson Bor. ....	44,586	516	217,274	.....	17,666	417,737	697,779
<b>Totals .....</b>	<b>\$512,798</b>	<b>\$10,624</b>	<b>\$10,756,997</b>	<b>\$38,825</b>	<b>\$2,649,666</b>	<b>\$24,978,577</b>	<b>\$38,947,487</b>

Difference in Totals Due to Rounding



SALEM COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		
					Local Assistance Fund	Gross Receipts & Franchise	
1. Alloway Twp. ....	\$ 2,865	.....	\$ 29,018	.....	.....	\$ 238,996	\$ 270,879
2. Carneys Point Twp. ....	3,888	.....	276,992	.....	.....	522,358	803,238
3. Elmer Bor. ....	13,390	.....	17,679	.....	\$ 4,275	72,081	107,425
4. Elsinboro Twp. ....	.....	.....	8,729	.....	.....	79,266	87,995
5. Lower Alloways Creek Twp. .	6,131	.....	14,891	.....	.....	6,637,067	6,658,089
6. Mannington Twp. ....	2,277	.....	94,583	.....	.....	210,333	307,193
7. Oldmans Twp. ....	587	.....	42,074	.....	.....	150,376	193,037
8. Penns Grove Bor. ....	8,638	.....	64,364	.....	79,316	255,628	407,944
9. Pennsville Twp. ....	10,973	\$ 769	1,951,243	.....	.....	3,499,113	5,462,098
10. Pilesgrove Twp. ....	3,966	.....	45,058	.....	.....	379,955	428,979
11. Pittsgrove Twp. ....	1,323	.....	49,139	.....	.....	421,893	472,355
12. Quinton Twp. ....	257	.....	30,754	.....	.....	184,215	215,226
13. Salem City ....	12,472	280	237,465	.....	76,540	481,599	808,356
14. Upper Pittsgrove Twp. ....	1,075	.....	52,124	.....	.....	317,336	370,535
15. Woodstown Bor. ....	19,709	.....	21,687	.....	8,965	139,811	190,172
<b>Totals .....</b>	<b>\$87,551</b>	<b>\$1,049</b>	<b>\$2,935,797</b>	<b>.....</b>	<b>\$169,096</b>	<b>\$13,590,025</b>	<b>\$16,783,518</b>

Difference in Totals Due to Rounding

**SOMERSET COUNTY**

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		
					Local Assistance Fund	Gross Receipts & Franchise	
1. Bedminster Twp. ....	\$ 3,872	.....	\$ 59,577	.....	.....	\$ 298,465	\$ 361,914
2. Bernards Twp. ....	14,364	.....	127,450	.....	.....	1,010,667	1,152,481
3. Bernardsville Bor. ....	21,192	\$ 84	84,377	\$ 2,793	.....	493,632	602,078
4. Bound Brook Bor. ....	30,087	770	94,516	3,885	\$ 53,457	481,512	664,227
5. Branchburg Twp. ....	8,442	.....	105,478	.....	.....	1,982,233	2,096,153
6. Bridgewater Twp. ....	25,250	.....	2,083,809	.....	.....	3,027,918	5,136,977
7. Far Hills Bor. ....	2,514	.....	10,591	.....	.....	44,645	57,750
8. Franklin Twp. ....	40,430	.....	283,131	.....	47,049	2,376,713	2,747,323
9. Green Brook Twp. ....	1,376	.....	75,136	.....	5,621	352,329	434,462
10. Hillsborough Twp. ....	15,706	.....	202,536	.....	.....	1,746,456	1,964,698
11. Manville Bor. ....	27,462	.....	608,076	4,710	18,246	452,848	1,111,342
12. Millstone Bor. ....	2,041	.....	2,412	.....	.....	49,819	54,272
13. Montgomery Twp. ....	4,030	.....	124,742	1,081	.....	773,528	903,381
14. North Plainfield Bor. ....	25,984	569	142,671	.....	115,972	804,799	1,089,995
15. Peapack-Gladstone Bor. ....	12,792	.....	28,649	.....	.....	130,855	172,296
16. Raritan Bor. ....	.....	.....	248,034	4,497	7,466	352,606	612,603
17. Rocky Hill Bor. ....	10,372	.....	26,014	.....	.....	51,579	87,965
18. Somerville Bor. ....	28,051	1,355	252,385	2,000	19,889	920,096	1,223,776
19. South Bound Brook Bor. ..	3,735	.....	77,440	.....	27,162	202,711	311,048
20. Warren Twp. ....	11,894	.....	130,156	.....	9,467	796,516	948,033
21. Watchung Bor. ....	2,826	99	229,597	.....	.....	502,431	734,953
<b>Totals .....</b>	<b>\$292,420</b>	<b>\$2,878</b>	<b>\$4,996,777</b>	<b>\$18,967</b>	<b>\$304,329</b>	<b>\$16,852,358</b>	<b>\$22,467,729</b>

Difference in Totals Due to Rounding

SUSSEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		
					Local Assistance Fund	Gross Receipts & Franchise	
1. Andover Bor. ....	\$ 1,955	.....	\$ 12,634	.....	.....	\$ 90,801	\$ 105,390
2. Andover Twp. ....	212	.....	62,434	.....	.....	234,377	297,023
3. Branchville Bor. ....	4,108	\$2,716	32,684	.....	.....	28,498	68,006
4. Byram Twp. ....	3,744	.....	31,667	.....	\$ 12,344	288,769	336,524
5. Frankford Twp. ....	1,251	.....	61,590	.....	6,965	275,256	345,062
6. Franklin Bor. ....	8,511	63	68,316	.....	9,654	599,562	686,106
7. Fredon Twp. ....	1,632	.....	35,776	.....	.....	165,572	202,980
8. Green Twp. ....	731	.....	25,218	.....	.....	99,021	124,970
9. Hamburg Bor. ....	12,617	.....	38,493	.....	.....	98,039	149,149
10. Hampton Twp. ....	175	.....	46,064	.....	.....	177,938	224,177
11. Hardyston Twp. ....	4,524	.....	43,947	.....	6,506	244,432	299,409
12. Hopatcong Bor. ....	1,527	.....	21,248	.....	78,218	425,064	526,057
13. Lafayette Twp. ....	325	.....	43,294	.....	.....	50,376	93,995
14. Montague Twp. ....	151	.....	12,412	.....	.....	161,320	173,883
15. Newton Town ....	18,607	679	246,691	.....	17,379	374,820	658,176
16. Ogdensburg Bor. ....	578	.....	68,394	.....	4,657	57,477	131,106
17. Sandyston Twp. ....	.....	.....	14,603	.....	.....	123,435	138,038
18. Sparta Twp. ....	6,631	55	122,245	.....	16,716	661,314	806,961
19. Stanhope Bor. ....	1,269	.....	40,217	.....	19,585	92,085	153,156
20. Stillwater Twp. ....	620	.....	21,578	.....	6,576	178,591	207,365
21. Sussex Bor. ....	498	.....	38,013	.....	.....	102,681	141,192
22. Vernon Twp. ....	2,456	.....	112,514	.....	.....	991,566	1,106,536
23. Walpack Twp. ....	.....	.....	2,851	.....	.....	55,645	58,496
24. Wantage Twp. ....	1,809	.....	99,519	.....	.....	333,499	434,827
<b>Totals</b> .....	<b>\$73,931</b>	<b>\$3,513</b>	<b>\$1,302,404</b>	<b>.....</b>	<b>\$178,599</b>	<b>\$5,910,138</b>	<b>\$7,468,585</b>

Difference in Totals Due to Rounding

UNION COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		
					Local Assistance Fund	Gross Receipts & Franchise	
1. Berkeley Heights Twp. ....	\$ 34,567	.....	\$ 745,522	.....	.....	\$ 780,877	\$ 1,560,966
2. Clark Twp. ....	30,012	\$ 246	560,244	.....	.....	1,035,557	1,626,059
3. Cranford Twp. ....	126,950	23,464	385,464	\$ 9,074	\$ 33,081	2,099,683	2,677,716
4. Elizabeth City ....	200,608	7,318	2,867,349	291,886	925,088	11,034,374	15,326,623
5. Fanwood Bor. ....	9,312	.....	40,123	.....	12,145	629,636	691,216
6. Garwood Bor. ....	43,877	.....	232,744	.....	7,306	272,922	556,849
7. Hillside Twp. ....	30,296	6	974,390	1,956	118,719	1,519,036	2,644,403
8. Kenilworth Bor. ....	17,929	.....	451,695	.....	.....	695,471	1,165,095
9. Linden City ....	39,500	968	2,739,156	12,669	.....	16,554,878	19,347,171
10. Mountainside Bor. ....	9,531	.....	253,331	.....	.....	620,260	883,122
11. New Providence Bor. ....	19,304	22	215,949	.....	12,733	897,427	1,145,435
12. Plainfield City ....	101,871	.....	836,729	10,083	392,034	2,238,286	3,579,003
13. Rahway City ....	10,008	1,010	832,774	24,725	135,723	1,481,184	2,485,424
14. Roselle Bor. ....	10,094	562	216,995	.....	136,014	1,056,842	1,420,507
15. Roselle Park Bor. ....	5,957	213	115,096	1,285	76,531	547,370	746,452
16. Scotch Plains Twp. ....	82,193	390	134,130	.....	27,841	1,513,207	1,757,761
17. Springfield Twp. ....	43,656	2,905	450,546	.....	14,616	1,121,419	1,633,142
18. Summit City ....	56,588	1,330	429,230	7,659	18,524	2,281,761	2,795,092
19. Union Twp. ....	58,578	4,034	1,419,562	.....	61,562	3,663,049	5,206,785
20. Westfield Town ....	180,986	168	338,766	.....	36,550	1,900,894	2,457,364
21. Winfield Twp. ....	.....	.....	4,649	.....	22,851	41,017	68,517
<b>Totals</b> .....	<b>\$1,111,817</b>	<b>\$42,636</b>	<b>\$14,244,444</b>	<b>\$359,336</b>	<b>\$2,031,318</b>	<b>\$51,985,150</b>	<b>\$69,774,701</b>

Difference in Totals Due to Rounding

WARREN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		
					Local Assistance Fund	Gross Receipts & Franchise	
1. Allamuchy Twp.....	\$ 2,640	.....	\$ 39,597	.....	.....	\$ 213,320	\$ 255,557
2. Alpha Bor.....	3,027	.....	32,495	.....	\$ 5,566	121,888	162,976
3. Belvidere Town.....	14,430	.....	98,083	.....	.....	297,851	410,364
4. Blairstown Twp.....	2,780	.....	31,835	.....	.....	2,874,676	2,909,291
5. Franklin Twp.....	847	.....	67,476	.....	.....	172,994	241,317
6. Frelinghuysen Twp.....	1,318	.....	32,251	.....	.....	103,651	137,220
7. Greenwich Twp.....	860	.....	29,662	.....	.....	111,872	142,394
8. Hackettstown Town.....	23,128	\$776	211,689	.....	17,089	377,570	630,252
9. Hardwick Twp.....	.....	.....	8,735	.....	.....	77,419	86,154
10. Harmony Twp.....	2,121	.....	60,062	.....	.....	104,585	166,768
11. Hope Twp.....	3,783	.....	20,176	.....	.....	117,405	141,364
12. Independence Twp.....	1,687	.....	29,052	.....	.....	85,429	116,168
13. Knowlton Twp.....	.....	.....	35,546	.....	.....	155,679	191,225
14. Liberty Twp.....	.....	.....	12,509	.....	.....	72,512	85,021
15. Lopatcong Twp.....	6,035	.....	73,631	.....	8,345	493,268	581,279
16. Mansfield Twp.....	975	.....	48,309	.....	.....	565,908	615,192
17. Oxford Twp.....	4,029	.....	36,663	.....	.....	65,216	105,908
18. Pahaquarry Twp.....	.....	.....	450	.....	.....	18,200	18,650
19. Phillipsburg Twp.....	17,176	13	484,959	\$10,923	43,111	696,966	1,253,148
20. Pohatcong Twp.....	2,549	.....	55,287	.....	7,209	174,552	239,597
21. Washington Bor.....	18,328	.....	121,519	1,945	12,570	306,046	460,408
22. Washington Twp.....	1,241	.....	63,024	.....	.....	244,290	308,555
23. White Twp.....	3,303	.....	65,819	.....	.....	179,387	248,509
Totals.....	\$110,256	\$789	\$1,658,829	\$12,868	\$93,890	\$7,630,684	\$9,507,316

Difference in Totals Due to Rounding

## **APPENDIX IV**

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<b>ABSTRACT OF RATABLES .....</b>	<b>306</b>
<b>TABLE OF EQUALIZED VALUATIONS .....</b>	<b>413</b>



**Abstract of Ratables and Exemptions In the State of New Jersey, for the Year 1982**

TAXING DISTRICT	1 Taxable Value		2  Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3  Total Partial Exemptions	4  Net Total Taxable Value of Land and Improvements (Col. 2-3)	5  Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6  Net Valuation Taxable (Cols. 4+5)
	(a)  Land	(b)  Improvements Thereon					
1. Atlantic .....	\$ 1,679,087,770	\$ 3,069,141,303	\$ 4,748,229,073	\$ 122,500	\$ 4,748,106,573	\$ 58,138,812	\$ 4,806,245,385
2. Bergen .....	7,716,148,504	12,914,741,197	20,630,889,701	1,918,100	20,628,971,601	225,354,939	20,854,326,540
3. Burlington .....	1,340,301,951	4,055,530,442	5,395,832,393	2,136,070	5,393,696,323	91,696,070	5,485,392,393
4. Camden .....	1,330,443,746	3,880,411,490	5,210,855,236	7,338,006	5,203,517,230	111,436,000	5,314,953,230
5. Cape May .....	1,457,656,806	1,846,356,834	3,304,013,640	1,000	3,304,012,640	29,370,299	3,333,382,939
6. Cumberland .....	332,495,181	1,175,188,610	1,507,683,791	3,296,400	1,504,387,391	37,109,699	1,541,497,090
7. Essex .....	2,503,434,300	5,372,678,400	7,876,112,700	4,772,200	7,871,340,500	212,342,100	8,083,682,600
8. Gloucester .....	819,603,950	2,211,678,985	3,031,282,935	11,973,425	3,019,309,510	48,656,515	3,067,966,025
9. Hudson .....	1,154,224,879	2,436,193,285	3,590,418,164	3,481,650	3,586,936,514	77,949,179	3,664,885,693
10. Hunterdon .....	765,742,847	1,629,711,190	2,395,454,037	1,000	2,395,453,037	48,102,724	2,443,555,761
11. Mercer .....	1,030,113,948	2,899,434,462	3,929,548,410	2,020,640	3,927,527,770	81,495,862	4,009,023,632
12. Middlesex .....	2,674,129,800	6,857,398,450	9,531,528,250	5,003,400	9,526,524,850	169,559,547	9,696,084,397
13. Monmouth .....	2,714,714,548	5,791,176,020	8,505,890,568	1,503,800	8,504,386,768	128,876,979	8,633,263,747
14. Morris .....	2,977,017,241	5,599,361,632	8,576,378,873	220,400	8,576,158,473	141,848,184	8,718,006,657
15. Ocean .....	2,868,089,642	5,137,835,700	8,005,925,342	24,671,700	7,981,253,642	102,376,943	8,083,630,585
16. Passaic .....	1,517,016,060	3,219,844,436	4,736,860,496	2,071,350	4,734,789,146	73,473,330	4,808,262,476
17. Salem .....	152,396,970	580,021,670	732,418,640	209,600	732,209,040	23,120,348	755,329,388
18. Somerset .....	1,687,245,770	3,335,614,668	5,022,860,438	3,679,500	5,019,180,938	70,350,954	5,089,531,892
19. Sussex .....	597,761,300	1,378,280,004	1,976,041,304	55,000	1,975,986,304	39,221,125	2,015,207,429
20. Union .....	2,909,320,875	5,563,300,511	8,472,621,386	782,900	8,471,838,486	116,802,795	8,588,641,281
21. Warren .....	405,417,387	1,094,530,396	1,499,947,783	3,182,325	1,496,765,458	24,815,967	1,521,581,425
<b>Totals</b>	<b>\$38,632,363,475</b>	<b>\$80,046,429,685</b>	<b>\$118,680,793,160</b>	<b>\$78,440,966</b>	<b>\$118,602,352,194</b>	<b>\$1,912,098,371</b>	<b>\$120,514,450,565</b>

**Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1982 (Continued)**

TAXING DISTRICT	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 Apportionment of Taxes		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-19 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
		Deduct Overpayment	Add Underpayment						
1. Atlantic .....			\$ 222,718	\$ 47,516,048	\$ 3,482,303,139	\$ 8,241,255,194	\$ 35,253,266.36	\$ 69,516.68	\$ 69,516.68
2. Bergen .....			3,300,205	101,166,218	7,156,024,248	27,912,484,775	102,676,796.38		
3. Burlington .....			91,327	97,592,452	1,274,419,893	6,662,311,161	40,347,555.19		
4. Camden .....			2,670,941	313,668	2,383,933,197	7,701,243,700	87,965,181.90		
5. Cape May .....			39,138	192,912,916	1,837,958,468	4,978,467,629	20,015,372.12		
6. Cumberland .....			222,515	32,868,375	300,738,113	1,809,589,343	18,450,863.77		
7. Essex .....			20,995,282	17,105,082	5,456,538,693	13,544,111,493	149,879,911.28		
8. Gloucester .....			133,978	84,442,926	815,219,495	3,798,876,572	23,769,297.07		
9. Hudson .....			37,190,443		2,691,928,044	8,394,004,180	74,878,440.30		
10. Hunterdon .....			90,774	62,474,295	459,667,239	2,840,839,479	13,325,313.85		
11. Mercer .....			2,636,457	5,012,811	2,272,399,496	6,279,046,774	52,548,391.54		
12. Middlesex .....			9,055,972	13,910,923	7,337,764,014	17,028,993,460	95,727,331.83		
13. Monmouth .....			441,733	262,541,570	3,750,726,344	12,121,890,254	64,908,626.30		
14. Morris .....			982,890	28,866,797	6,496,992,273	15,187,115,023	53,267,255.92		
15. Ocean .....			430,499	171,752,100	2,424,030,510	10,336,339,494	44,402,667.36		
16. Passaic .....			1,149,708		4,376,332,673	9,185,744,857	56,544,802.41		
17. Salem .....			63,212	9,063,716	389,666,342	1,135,995,226	9,386,396.76		
18. Somerset .....			785,572	81,469,341	1,926,677,383	6,935,525,506	32,957,747.64		
19. Sussex .....			5,617	38,534,404	930,924,839	2,907,603,481	14,415,895.26		
20. Union .....			12,608,521	145,062,724	4,490,915,831	12,947,102,909	67,359,980.27		
21. Warren .....			464,935	18,287,269	412,178,104	1,915,937,195	10,120,928.71	59,905.49	59,905.49
<b>Totals</b>			<b>\$93,582,437</b>	<b>\$1,410,893,635</b>	<b>\$60,667,338,338</b>	<b>\$179,864,477,705</b>	<b>\$1,068,202,022.02</b>	<b>\$129,422.17</b>	<b>\$129,422.17</b>

**Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Atlantic .....	\$ 365,957.73	\$ 386.97	\$ 34,887,695.60	\$ 1,156,243.00	\$ 1,071,333.00	\$ 48,988,173.76	\$ 12,758,027.27	\$ 1,196,898.57	.....
2. Bergen .....	923,845.30	31,945.23	101,784,896.31	.....	.....	322,874,484.34	49,461,449.83	2,006,568.50	.....
3. Burlington .....	339,273.28	7.04	40,008,288.95	1,679,000.00	.....	81,448,954.25	20,313,131.21	217,559.10	.....
4. Camden .....	765,403.45	.....	87,199,778.45	870,446.00	2,531,224.00	108,989,655.91	16,739,785.26	.....	.....
5. Cape May .....	15,341.17	1,298.83	20,001,329.78	908,084.98	.....	23,285,353.18	4,044,233.00	288,917.51	.....
6. Cumberland .....	158,433.23	.....	18,292,430.54	.....	529,150.00	23,443,289.43	1,617,240.29	918,107.75	.....
7. Essex .....	3,576,724.34	.....	146,303,186.94	.....	.....	173,373,501.51	33,035,940.91	3,585,511.51	.....
8. Gloucester .....	65,654.08	.....	23,703,642.99	379,568.00	.....	47,174,810.44	7,400,448.33	.....	.....
9. Hudson .....	1,391,302.04	13,376.97	73,500,515.23	.....	.....	96,331,574.76	.....	2,547,359.57	.....
10. Hunterdon .....	45,434.85	.....	13,279,879.00	725,000.00	.....	23,584,430.08	19,047,530.92	.....	.....
11. Mercer .....	460,157.99	.....	52,088,233.55	1,217,480.00	.....	60,028,923.99	31,097,802.26	66,337.14	.....
12. Middlesex .....	2,777,651.11	72,088.48	93,021,769.00	.....	.....	227,827,334.80	2,560,102.43	3,147,596.81	.....
13. Monmouth .....	836,576.39	26,396.41	64,098,446.32	1,616,492.45	242,292.00	129,902,963.18	56,122,726.51	245,113.41	.....
14. Morris .....	620,568.34	.....	52,646,687.58	1,028,875.00	.....	156,800,056.82	42,704,005.80	.....	.....
15. Ocean .....	217,559.89	.....	44,185,107.47	2,525,000.00	3,487,500.00	77,371,388.75	50,440,000.76	.....	.....
16. Passaic .....	729,448.16	937.16	55,816,291.41	.....	.....	104,684,972.54	10,249,330.17	1,755,446.50	.....
17. Salem .....	47,591.11	325.36	9,339,131.01	.....	.....	11,112,594.75	4,456,121.27	53,387.63	.....
18. Somerset .....	211,747.64	.....	32,748,000.00	1,332,963.00	.....	74,417,861.87	26,084,460.16	.....	.....
19. Sussex .....	119,770.58	.....	14,296,124.68	802,302.00	.....	34,040,955.49	13,532,062.50	.....	\$2,643,911.00
20. Union .....	566,628.13	.....	66,793,352.14	.....	.....	146,917,695.39	30,884,161.40	3,478,437.33	.....
21. Warren .....	52,296.33	.....	10,068,632.38	366,730.00	.....	21,514,891.23	4,141,036.17	.....	993,959.17
<b>Totals</b>	<b>\$14,287,365.14</b>	<b>\$146,762.45</b>	<b>\$1,054,061,419.33</b>	<b>\$14,808,184.43</b>	<b>\$7,861,499.00</b>	<b>\$1,994,113,866.47</b>	<b>\$436,689,596.45</b>	<b>\$19,507,241.33</b>	<b>\$3,637,870.17</b>

**Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1982 (Continued)**

	12 Apportionment of Taxes		13 Total Amount of Exempt Property	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)		16 Totals Ratables Determined Pursuant to R.S. 54:1-35 After Equalization Under R.S. 54:1-33 and R.S. 54:1-34
	Section C	Section D		(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions	
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)								
1.	\$ 60,619,459.72	\$ 160,677,830.92	\$ 1,107,895,725	\$ 12,591,157.88	\$ 45,520,038.94	\$ 12,903,754.65	\$ 71,014,951.47	\$ 1,615,275.00	\$ 581,450.00	\$ 8,002,306,577
2.	165,294,206.84	*641,773,605.82	3,451,984,553	27,920,028.69	114,944,523.49	11,387,739.52	154,252,291.70	4,688,325.00	3,057,250.00	27,340,196,686
3.	18,928,156.37	162,595,089.88	1,361,026,843	19,890,669.56	50,112,940.04	5,299,021.00	75,302,630.60	1,512,900.00	1,270,700.00	6,499,914,570
4.	43,806,101.84	260,136,991.46	1,144,361,513	12,036,961.42	68,604,406.39	10,268,706.00	90,910,073.81	3,404,475.00	1,538,850.00	7,518,577,964
5.	25,305,222.62	73,833,141.07	443,156,510	8,050,625.97	22,259,456.55	4,310,014.21	34,620,096.73	1,054,350.00	295,650.00	4,911,185,665
6.	7,942,225.57	52,742,443.58	364,462,575	5,225,710.59	21,229,641.39	3,120,269.29	29,575,621.27	1,133,550.00	327,500.00	1,731,048,885
7.	146,762,810.27	503,060,951.14	2,899,339,145	36,358,829.68	254,593,571.31	17,667,492.86	308,639,893.85	2,900,250.00	1,484,050.00	12,830,714,174
8.	12,283,428.15	90,941,897.91	391,000,690	5,311,991.89	25,602,452.27	4,420,790.42	35,335,234.58	1,256,550.00	701,400.00	3,714,646,692
9.	109,944,961.55	282,324,411.11	1,371,176,190	19,332,795.44	167,301,252.99	11,663,121.00	198,317,169.43	2,187,873.58	692,900.00	5,954,320,434
10.	4,885,597.65	61,522,437.65	326,183,390	6,108,786.20	15,420,522.63	3,182,477.71	24,711,786.54	444,757.00	281,075.00	2,768,044,858
11.	41,322,492.80	185,821,269.74	1,255,756,958	7,007,260.61	71,485,209.46	6,958,501.83	85,450,971.90	1,998,330.00	917,775.00	6,044,945,255
12.	51,621,147.00	378,177,950.04	1,874,718,600	15,981,203.12	126,692,047.61	9,821,993.25	152,495,143.98	2,978,550.00	2,119,150.00	14,148,319,415
13.	62,325,572.08	314,553,605.95	1,533,657,245	22,780,613.00	70,082,394.58	11,340,483.40	104,203,490.98	2,215,575.00	1,595,450.00	11,906,174,816
14.	58,108,849.55	311,198,474.75	1,184,023,524	21,134,158.10	56,090,945.77	6,618,984.36	83,844,088.23	1,392,525.00	1,320,650.00	13,120,296,236
15.	37,727,713.76	215,736,710.74	1,234,633,070	19,610,020.61	51,439,180.92	11,433,826.00	82,483,027.53	4,053,375.00	1,373,500.00	10,245,029,938
16.	67,745,184.29	240,251,224.91	1,050,640,547	11,012,100.00	85,052,593.71	5,736,541.50	101,801,235.21	2,571,075.00	1,101,225.00	8,802,804,351
17.	1,443,340.79	26,404,575.45	110,919,835	22,867,839.01	18,785,831.01	2,015,913.57	43,669,583.59	471,708.00	211,600.00	1,026,833,905
18.	21,840,918.84	156,422,203.87	595,723,730	11,558,847.27	31,933,775.58	4,050,685.00	47,543,307.85	860,102.00	702,250.00	6,723,560,045
19.	10,347,943.02	75,663,298.69	314,731,244	6,551,339.06	11,565,842.70	3,785,824.65	21,903,006.41	574,425.00	380,475.00	2,848,813,481
20.	75,248,339.54	323,321,985.80	1,897,338,789	23,394,869.50	102,557,986.21	5,679,890.00	131,632,745.71	2,957,850.00	1,614,600.00	12,338,150,871
21.	4,511,219.58	41,596,468.53	194,423,424	5,276,870.24	12,746,145.55	1,869,397.91	19,892,413.70	641,375.00	281,000.00	1,849,917,123
<b>Totals</b>	<b>\$1,027,924,891.83</b>	<b>\$4,558,756,569.01</b>	<b>\$24,107,154,100</b>	<b>\$320,002,677.84</b>	<b>\$1,424,020,759.10</b>	<b>\$153,575,328.13</b>	<b>\$1,897,598,765.07</b>	<b>\$40,913,195.58</b>	<b>\$21,848,500.00</b>	<b>\$170,325,801,941</b>

\*BERGEN—Includes Franklin Lakes Garbage District (\$352,000.00)

**Abstract of Ratables and Exemptions In the County of Atlantic, for the Year 1982**

TAXING DISTRICT	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Partial Exemptions	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
	(a) Land	(b) Improvements Thereon					
1. Absecon City .....	\$ 80,774,100	\$ 126,213,900	\$ 206,988,000	.....	\$ 206,988,000	\$ 1,318,048	\$ 208,306,048
2. Atlantic City .....	516,074,870	998,308,100	1,514,382,970	.....	1,514,382,970	13,745,087	1,528,128,057
3. Brigantine City .....	130,485,900	175,654,500	306,140,400	.....	306,140,400	2,025,287	308,165,687
4. Buena Borough .....	4,918,600	30,751,000	35,669,600	.....	35,669,600	1,070,914	36,740,514
5. Buena Vista Township .....	20,941,430	41,025,245	61,966,675	.....	61,966,675	876,814	62,843,289
6. Corbin City .....	1,249,000	2,640,600	3,889,600	.....	3,889,600	36,060	3,925,660
7. Egg Harbor City .....	7,054,400	39,953,000	47,007,400	.....	47,007,400	1,961,809	48,969,209
8. Egg Harbor Township .....	114,929,400	212,014,600	329,944,000	.....	326,944,000	5,067,905	332,011,905
9. Estell Manor City .....	10,814,850	6,936,868	17,751,718	.....	17,751,718	262,646	18,014,364
10. Folsom Borough .....	2,760,185	13,489,275	16,249,460	.....	16,249,460	642,243	16,891,703
11. Galloway Township .....	52,747,600	110,854,600	163,602,200	*\$ 1,000	163,601,200	2,522,727	166,123,927
12. Hamilton Township .....	90,992,990	120,000,000	210,992,990	.....	210,992,990	3,947,875	214,940,865
13. Hammonton Town .....	19,811,395	63,906,615	83,718,010	.....	83,718,010	2,711,222	86,429,232
14. Linwood City .....	90,822,100	134,312,200	225,134,300	.....	225,134,300	1,239,236	226,373,536
15. Longport Borough .....	122,955,300	54,213,100	177,168,400	.....	177,168,400	314,530	177,482,930
16. Margate City .....	94,404,000	212,604,800	307,008,800	.....	307,008,800	713,569	307,722,369
17. Mullica Township .....	22,269,150	33,043,100	55,312,250	*19,000	55,293,250	828,790	56,122,040
18. Northfield City .....	43,853,200	105,667,000	149,520,200	.....	149,520,200	730,194	150,250,394
19. Pleasantville City .....	73,332,150	151,043,900	224,376,050	**102,500	224,273,550	9,810,222	234,083,772
20. Port Republic City .....	2,266,750	5,601,400	7,868,150	.....	7,868,150	91,744	7,979,894
21. Somers Point City .....	31,091,300	157,695,600	188,786,900	.....	188,786,900	3,954,315	192,741,215
22. Ventnor City .....	140,629,000	266,084,400	406,713,400	.....	406,713,400	4,040,935	410,754,335
23. Weymouth Township .....	3,890,100	7,127,500	11,017,600	.....	11,017,600	226,840	11,244,440
<b>Totals</b>	<b>\$1,679,087,770</b>	<b>\$3,069,141,303</b>	<b>\$4,748,229,073</b>	<b>\$122,500</b>	<b>\$4,748,106,573</b>	<b>\$58,138,812</b>	<b>\$4,806,245,385</b>



**Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1982 (Continued)**

TAXING DISTRICT	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 Apportionment of Taxes		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) *County Equalization Table Appeals (R.S. 54:2-37)	
		Deduct Overpayment	Add Underpayment						
1. Absecon City .....	\$1.61	115.64	\$ 12,326	\$26,603,859		\$ 181,714,515	\$ 777,312.45	\$ 2,481.02	
2. Atlantic City .....	4.50	47.76	110,421		\$1,710,407,810	3,238,646,288	13,853,819.30		\$69,516.68
3. Brigantine City .....	2.27	57.43			228,711,506	536,877,193	2,296,576.70	7,167.14	
4. Buena Borough .....	4.32	51.76	741		35,097,523	71,838,778	307,301.68	894.65	
5. Buena Vista Township .....	3.84	53.63	1,350		55,868,274	118,732,913	507,898.73	1,869.97	
6. Corbin City .....	3.54	52.05	84		3,663,364	7,589,108	32,463.60	79.91	
7. Egg Harbor City .....	3.62	78.83			14,820,955	63,790,164	272,872.47	952.35	
8. Egg Harbor Township .....	2.54	63.90			190,921,861	522,933,766	2,236,931.50	7,074.68	
9. Estell Manor City .....	3.38	61.68			11,371,777	29,386,141	125,703.84	444.18	
10. Folsom Borough .....	5.08	40.48	652		24,929,678	41,822,033	178,900.33	618.67	
11. Galloway Township .....	4.73	44.74	528		207,910,863	374,035,318	1,599,994.95	4,871.00	
12. Hamilton Township .....	3.30	62.61			133,515,559	348,456,424	1,490,557.20	5,326.34	
13. Hammonont Township .....	5.84	38.99	55,459		138,591,250	225,075,941	962,797.77	3,264.47	
14. Linwood City .....	2.17	108.28		15,506,263		210,867,273	902,017.95	2,955.12	
15. Longport Borough .....	1.12	87.67			25,457,470	202,940,400	868,109.51	2,851.54	
16. Margate City .....	2.93	47.21			348,868,659	654,591,028	2,800,116.16	8,807.04	
17. Mullica Township .....	4.06	56.31			44,216,580	100,338,620	429,214.24	1,583.56	
18. Northfield City .....	3.57	68.38			72,663,581	222,913,975	853,549.62	3,203.99	
19. Pleasantville City .....	3.03	104.13	41,157	5,405,926		228,719,003	978,381.54	2,953.73	
20. Port Republic City .....	6.98	27.22			21,449,210	29,429,104	125,867.62	437.93	
21. Somers Point City .....	3.15	72.49			75,101,093	267,842,308	1,145,737.63	3,808.79	
22. Ventnor City .....	2.01	76.87			126,253,784	537,008,119	2,297,136.76	7,525.84	
23. Weymouth Township .....	4.04	43.89			14,462,342	25,706,782	109,964.81	344.76	
<b>Totals</b> .....			\$222,718	\$47,516,048	\$3,482,303,139	\$8,241,255,194	\$35,253,266.36	\$69,516.68	\$69,516.68

\*Adjustment covers 1981 underpayment of County Taxes by Atlantic City



**Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Absecon City .....	\$ 5,862.89	.....	\$ 766,968.54	\$ 48,322.28	\$ 38,915.05	\$ 1,714,002.00	.....	\$ 76,533.00	.....
2. Atlantic City .....	254,974.37	.....	13,668,381.61	.....	.....	13,751,604.00	.....	.....	.....
3. Brigantine City .....	390.17	.....	2,289,019.39	142,768.61	114,974.88	1,834,051.50	.....	91,602.44	.....
4. Buena Borough .....	.....	.....	306,407.03	18,103.67	15,384.83	.....	B \$ 98,974.89	.....	.....
5. Buena Vista Township .....	319.05	.....	505,709.71	31,573.95	25,427.24	.....	B 1,817,581.38	.....	.....
6. Corbin City .....	.....	\$278.16	32,661.85	2,018.13	1,625.25	71,208.00	.....	.....	.....
7. Egg Harbor City .....	286.98	.....	271,633.14	16,963.35	13,660.98	546,160.00	G 440,995.67	.....	.....
8. Egg Harbor Township .....	1,172.27	.....	2,228,684.55	139,060.72	111,988.81	5,927,672.50	.....	.....	.....
9. Estell Manor City .....	.....	.....	125,259.66	7,814.48	6,293.19	468,071.50	.....	.....	.....
10. Folsom Borough .....	1,865.53	.....	176,416.13	11,121.49	8,956.39	588,870.50	.....	.....	.....
11. Galloway Township .....	2,953.83	.....	1,592,170.12	99,465.02	80,101.48	2,785,327.50	G 2,668,676.20	.....	.....
12. Hamilton Township .....	16,478.33	.....	1,468,774.53	92,682.98	74,623.63	1,989,147.50	G 2,586,745.22	.....	.....
13. Hammonton Town .....	1,434.05	.....	958,099.25	59,853.13	48,201.10	3,237,027.35	.....	.....	.....
14. Linwood City .....	8,860.04	.....	890,202.79	56,074.70	45,158.25	1,904,519.50	M 1,096,379.55	93,928.63	.....
15. Longport Borough .....	11,598.82	.....	853,659.15	53,966.75	43,480.67	203,565.30	.....	.....	.....
16. Margate City .....	13,693.92	.....	2,777,615.20	.....	140,183.84	2,720,686.50	.....	476,107.50	.....
17. Mullica Township .....	6,637.31	.....	420,993.37	26,682.46	21,488.00	732,129.50	G 709,701.91	.....	.....
18. Northfield City .....	1,574.32	.....	948,771.31	59,278.21	47,738.11	1,950,050.50	M 1,296,549.32	57,811.00	.....
19. Pleasantville City .....	10,173.76	.....	965,254.05	60,821.91	48,981.28	3,441,646.28	.....	.....	.....
20. Port Republic City .....	1,127.63	.....	124,322.06	7,825.91	6,302.39	418,051.00	.....	.....	.....
21. Somers Point City .....	5,458.45	.....	1,136,470.39	71,225.75	57,359.73	2,077,491.20	M 1,155,443.13	140,261.00	.....
22. Ventnor City .....	21,098.01	.....	2,288,512.91	142,803.44	115,002.89	2,315,140.50	.....	260,655.00	.....
23. Weymouth Township .....	.....	108.81	109,728.86	6,836.06	5,505.23	331,751.15	.....	.....	.....
<b>Totals</b>	<b>\$365,957.73</b>	<b>\$386.97</b>	<b>\$34,887,695.60</b>	<b>\$1,156,243.00</b>	<b>\$1,071,333.00</b>	<b>\$48,988,173.78</b>	<b>\$12,758,027.27</b>	<b>\$1,196,898.57</b>	.....

B—Buena Regional High School

G—Greater Egg Harbor Regional High School

M—Marland Regional High School

**Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a)	(b)
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)						Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	Veterans Deductions
1. Absecon City .....	\$ 694,609.78	\$ 3,341,350.65	\$ 34,520,600	\$ 390,999.63	\$ 822,595.41	\$ 110,000.00	\$ 1,323,595.04	\$ 49,275.00	\$ 32,400.00
2. Atlantic City .....	41,323,954.11	68,743,919.72	590,782,680	3,800,000.00	23,131,729.72	8,700,000.00	35,631,729.72	302,850.00	58,750.00
3. Brigantine City .....	2,509,924.89	6,982,341.69	19,259,000	156,876.32	1,267,724.69	373,004.93	1,797,605.94	78,525.00	32,750.00
4. Buena Borough .....	258,983.41	1,585,853.63	4,861,000	150,000.00	442,153.84	92,000.00	684,153.84	48,150.00	10,600.00
5. Buena Vista Township .....	27,355.37	2,407,627.65	7,983,070	375,000.00	662,684.78	320,700.00	1,358,384.78	60,750.00	15,250.00
6. Corbin City .....	31,300.00	138,813.23	862,600	56,937.35	40,530.67	4,500.00	101,968.02	6,975.00	1,250.00
7. Egg Harbor City .....	481,117.56	1,770,530.70	9,837,400	255,000.00	656,713.61	80,000.00	991,713.61	53,100.00	16,250.00
8. Egg Harbor Township .....		8,407,406.58	113,328,100	2,000,000.00	3,900,922.44	350,000.00	6,250,922.44	78,525.00	46,850.00
9. Estell Manor City .....		607,438.83	2,510,630	163,798.37	128,617.27	25,000.00	317,415.64	9,000.00	3,600.00
10. Folsom Borough .....	91,871.20	857,235.71	416,390	75,000.00	216,254.95	39,000.00	330,254.95	12,600.00	7,950.00
11. Galloway Township .....	615,633.85	7,841,374.17	51,965,000	1,025,000.00	1,477,966.15	450,000.00	2,952,966.15	80,775.00	38,800.00
12. Hamilton Township .....	859,763.46	7,071,717.32	63,831,850	975,546.21	1,716,926.49	350,000.00	3,042,472.70	100,350.00	29,550.00
13. Hammonton Town .....	735,895.96	5,039,076.79	14,624,095	375,000.00	1,303,953.56	299,000.00	1,977,953.56	134,550.00	36,250.00
14. Linwood City .....	823,245.27	4,909,508.69	26,424,900	400,000.00	1,224,809.53	50,000.00	1,674,809.53	35,550.00	30,700.00
15. Longport Borough .....	824,250.00	1,978,901.87	13,981,600	120,000.00	446,273.38	80,000.00	646,273.38	18,000.00	7,150.00
16. Margate City .....	2,884,444.64	8,999,037.68	15,517,800	750,000.00	1,058,384.74	100,000.00	1,908,384.74	81,900.00	46,450.00
17. Mulica Township .....	365,012.65	2,276,007.89	3,987,150	250,000.00	433,394.70	384,393.72	967,788.42	36,900.00	13,400.00
18. Northfield City .....	1,001,028.25	5,361,226.70	22,758,100	237,000.00	1,504,616.97	196,156.00	1,937,772.97	51,975.00	44,200.00
19. Pleasantville City .....	2,553,599.53	7,070,303.03	54,028,600	900,000.00	2,032,220.27	350,000.00	3,282,220.27	140,625.00	36,400.00
20. Port Republic City .....		556,501.36	909,860	70,000.00	158,774.26	20,000.00	248,774.26	8,100.00	3,900.00
21. Somers Point City .....	1,423,455.38	6,061,706.58	26,084,400		871,901.88	275,000.00	1,146,901.88	101,250.00	31,100.00
22. Ventnor City .....	3,114,014.41	8,216,129.15	28,487,200	2,000.00	1,865,847.09	315,000.00	2,182,847.09	109,800.00	33,550.00
23. Weymouth Township .....		453,821.30	933,700	63,000.00	155,042.54	40,000.00	258,042.54	15,750.00	4,350.00
<b>Totals</b>	<b>\$60,619,459.72</b>	<b>\$160,677,830.92</b>	<b>\$1,107,895,725</b>	<b>\$12,591,157.88</b>	<b>\$45,520,038.94</b>	<b>\$12,903,754.65</b>	<b>\$71,014,951.47</b>	<b>\$1,615,275.00</b>	<b>\$581,450.00</b>

Total amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ..... \$19,580,732.49  
 Rate per \$100 to be applied to Column II for apportionment of County Taxes ..... 427765741  
 Rate per \$100 to be applied to Column II for apportionment of County Library Taxes ..... 026592415  
 Rate per \$100 to be applied to Column II for apportionment of Local Health Services Taxes ..... 021415485

Net County Taxes Apportioned (12A III) ..... \$34,887,695.60  
 \*Adjustments (Net Total 12 A IIB) +/- ..... \$365,570.76  
 Total County Taxes Apportioned (Including Adjustments—Total 12 A I) ..... \$35,253,266.36  
 \*Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

**Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1982**

TAXING DISTRICT	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Partial Exemptions	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
	(a) Land	(b) Improvements Thereon					
1. Allendale .....	\$ 75,996,000	\$ 108,551,100	\$ 184,547,100	\$ 3,000	\$ 184,544,100	\$ 1,007,024	\$ 185,551,124
2. Alpine .....	31,210,425	39,801,300	71,011,725	.....	71,011,725	242,776	71,254,501
3. Bergenfield .....	144,928,910	237,835,500	382,764,410	.....	382,764,410	1,707,871	384,472,281
4. Bogota .....	50,487,900	73,344,620	123,832,520	.....	123,832,520	607,365	124,439,885
5. Carlstadt .....	169,495,800	280,261,500	449,757,300	.....	449,757,300	2,491,859	452,249,159
6. Cliffside Park .....	89,241,200	243,934,400	333,175,600	.....	333,175,600	3,049,873	336,225,473
7. Closter .....	127,165,200	180,637,800	307,803,000	.....	307,803,000	4,870,380	312,673,380
8. Cresskill .....	58,605,750	90,634,815	149,240,565	1,000	149,239,565	504,113	149,743,678
9. Demarest .....	66,664,500	94,362,100	161,026,600	.....	161,026,600	481,203	161,507,803
10. Dumont .....	111,874,300	179,851,300	291,725,600	.....	291,725,600	4,667,295	296,392,895
11. Elmwood Park .....	150,919,850	213,863,150	364,783,000	.....	364,783,000	1,903,048	366,686,048
12. East Rutherford .....	85,992,100	124,228,900	210,221,000	.....	210,221,000	5,381,791	215,602,791
13. Edgewater .....	43,827,069	73,849,404	117,676,473	60,800	117,615,673	480,858	118,096,531
14. Emerson .....	61,425,200	108,782,400	170,207,600	.....	170,207,600	734,816	170,942,416
15. Englewood .....	186,517,200	341,898,100	528,415,300	781,000	527,634,300	15,140,868	542,775,168
16. Englewood Cliffs .....	115,602,200	192,025,900	307,628,100	.....	307,628,100	1,478,227	309,106,327
17. Fairlawn .....	272,602,800	504,920,700	777,523,500	.....	777,523,500	8,769,566	786,293,066
18. Fairview .....	62,152,600	111,414,300	173,566,900	29,200	173,537,700	832,870	174,370,570
19. Fort Lee .....	306,412,450	688,521,750	994,934,200	12,500	994,921,700	10,672,215	1,005,593,915
20. Franklin Lakes .....	194,671,000	289,813,000	484,484,000	3,800	484,480,200	1,607,908	486,088,108
21. Garfield .....	154,991,700	281,489,400	436,481,100	.....	436,481,100	2,890,235	439,371,335
22. Glen Rock .....	100,774,645	170,300,500	271,075,145	.....	271,075,145	1,350,079	272,425,224
23. Hackensack .....	184,931,000	475,458,200	660,387,200	.....	660,387,200	20,100,946	680,488,146
24. Harrington Park .....	37,955,800	71,752,300	109,708,100	.....	109,708,100	361,278	110,069,378
25. Hasbrouck Heights .....	96,561,600	180,031,250	276,592,850	.....	276,592,850	1,542,474	278,135,324
26. Haworth .....	33,813,900	51,961,100	85,775,000	.....	85,775,000	280,175	86,055,175
27. Hillsdale .....	77,926,900	121,914,420	199,841,320	16,200	199,825,120	4,974,154	204,799,274
28. Hohokus .....	51,554,300	81,519,900	133,074,200	.....	133,074,200	663,998	133,738,198
29. Leonia .....	54,021,600	92,790,400	146,812,000	.....	146,812,000	885,386	147,697,386
30. Little Ferry .....	71,406,600	119,405,818	190,812,418	7,100	190,805,318	4,566,327	195,371,645
31. Lodi .....	155,413,200	267,368,000	422,781,200	186,900	422,594,300	3,515,712	426,110,012
32. Lyndhurst .....	251,468,000	322,387,700	573,855,700	.....	573,855,700	3,026,248	576,881,948
33. Mahwah .....	118,906,230	237,899,675	356,605,905	.....	356,605,905	7,835,989	364,441,894
34. Maywood .....	77,644,200	120,761,645	198,405,845	.....	198,405,845	1,368,610	199,774,455
35. Midland Park .....	67,299,400	95,337,900	162,637,300	.....	162,637,300	1,076,966	163,714,266
36. Montvale .....	102,172,325	193,638,000	295,810,325	.....	295,810,325	2,609,583	298,419,908
37. Moonachie .....	55,731,700	117,956,400	173,688,100	.....	173,688,100	1,248,757	174,936,857
38. New Milford .....	94,030,700	183,146,830	277,177,530	.....	277,177,530	858,484	278,036,014
39. North Arlington .....	105,370,900	151,676,412	257,047,312	.....	257,047,312	1,231,943	258,279,255
40. Northvale .....	39,556,602	98,858,045	138,414,647	.....	138,414,647	642,826	139,057,473

**Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1982 (Continued)**

TAXING DISTRICT	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Partial Exemptions	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
	(a) Land	(b) Improvements Thereon					
41. Norwood .....	44,406,200	74,786,535	119,192,735	.....	119,192,735	903,290	120,096,025
42. Oakland .....	86,766,900	161,894,100	248,661,000	.....	248,661,000	2,325,122	250,986,122
43. Old Tappan .....	44,552,700	69,914,500	114,467,200	.....	114,467,200	373,886	114,841,086
44. Oradell .....	72,077,188	124,519,100	196,596,288	.....	196,596,288	1,569,156	198,165,444
45. Palisades Park .....	151,231,600	170,586,400	321,818,000	.....	321,818,000	1,229,597	323,047,597
46. Paramus .....	319,947,800	531,388,400	851,336,200	.....	851,336,200	7,088,178	858,424,378
47. Park Ridge .....	61,739,500	134,849,500	196,589,000	.....	196,589,000	1,388,764	197,977,764
48. Ramsey .....	130,392,200	244,953,300	375,345,500	.....	375,345,500	4,854,191	380,199,691
49. Ridgefield .....	116,345,575	166,656,000	283,001,575	.....	283,001,575	1,219,368	284,220,943
50. Ridgefield Park .....	70,083,000	101,128,700	171,211,700	120,100	171,091,600	761,113	171,852,713
51. Ridgewood .....	387,011,400	424,204,700	811,216,100	2,000	811,214,100	9,836,657	821,050,757
52. River Edge .....	97,008,525	136,815,450	233,823,975	.....	233,823,975	5,467,800	239,291,775
53. Rivervale .....	58,693,800	112,405,900	171,099,700	.....	171,099,700	490,794	171,590,494
54. Rochelle Park .....	57,478,000	103,438,020	160,916,020	.....	160,916,020	27,975,547	188,891,567
55. Rockleigh .....	23,972,500	57,303,300	81,275,800	.....	81,275,800	624,221	81,900,021
56. Rutherford .....	112,285,300	192,947,755	305,233,055	335,200	304,897,855	7,110,057	312,007,912
57. Saddle Brook .....	143,276,000	227,640,620	370,916,620	.....	370,916,620	2,556,746	373,473,366
58. Saddle River .....	188,188,300	146,582,600	334,770,900	.....	334,770,900	1,081,051	335,851,951
59. South Hackensack .....	40,854,900	70,848,500	111,698,400	.....	111,698,400	663,635	112,362,035
60. Teaneck .....	233,597,600	484,043,800	717,641,400	.....	717,641,400	5,355,686	722,997,086
61. Tenafly .....	161,329,450	245,858,025	407,187,475	3,100	407,184,375	1,318,596	408,502,971
62. Teterboro .....	37,859,750	82,705,448	120,565,198	.....	120,565,198	2,222,705	122,787,903
63. Upper Saddle River .....	115,751,000	197,415,850	313,166,850	.....	313,166,850	2,032,819	315,199,669
64. Waldwick .....	62,758,050	125,423,350	188,181,400	.....	188,181,400	737,074	188,918,474
65. Wallington .....	60,836,800	89,379,500	150,216,300	320,400	149,895,900	838,278	150,734,178
66. Washington .....	81,348,200	139,667,910	221,016,110	.....	221,016,110	611,057	221,627,167
67. Westwood .....	912,271,200	139,963,100	231,234,300	.....	231,234,300	1,393,685	232,627,985
68. Woodcliff Lake .....	51,221,960	124,104,100	175,326,060	.....	175,326,060	1,204,983	176,531,043
69. Wood-Ridge .....	75,189,450	138,542,600	213,732,050	24,000	213,708,050	1,218,231	214,926,281
70. Wyckoff .....	201,349,900	280,795,200	482,145,100	12,000	482,133,100	3,240,556	485,373,656
<b>Totals</b>	<b>\$7,716,148,504</b>	<b>\$12,914,741,197</b>	<b>\$20,630,889,701</b>	<b>\$1,918,100</b>	<b>\$20,628,971,601</b>	<b>\$225,354,939</b>	<b>\$20,854,326,540</b>



Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1982 (Continued)

TAXING DISTRICT	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 Apportionment of Taxes		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
							Deduct Overpayment	Add Underpayment	
1. Allendale .....	\$3.33	76.17	\$ 12,378		\$ 59,476,517	\$ 245,040,019	\$ 901,386.04		
2. Alpine .....	2.85	45.08			87,553,654	158,808,155	584,179.90		
3. Bergenfield .....	4.43	67.83	3,004		189,093,974	573,569,259	2,109,889.34		
4. Bogota .....	3.83	72.07	5,675		57,243,864	181,689,424	668,249.24		
5. Carlstadt .....	1.50	92.22	73,505		63,082,673	515,405,337	1,895,931.85		
6. Cliffside Park .....	3.53	58.82			240,600,214	576,825,687	2,121,868.19		
7. Closter .....	2.53	105.88		\$ 13,727,924		298,945,456	1,099,678.58		
8. Cresskill .....	4.31	58.25			109,506,060	259,249,738	953,656.86		
9. Demarest .....	3.03	87.69			23,113,468	184,621,271	679,134.12		
10. Dumont .....	3.75	76.53	397		91,767,633	386,160,925	1,427,859.99		
11. Elmwood Park .....	2.54	74.38	1,165		147,802,911	514,490,124	1,892,565.21		
12. East Rutherford .....	1.96	90.59	22,868		45,873,452	261,499,111	961,931.24		
13. Edgewater .....	4.04	70.07	521,179		84,915,793	203,533,703	748,703.98		
14. Emerson .....	3.42	72.12			68,501,942	239,444,358	880,802.26		
15. Englewood .....	4.53	83.43			*125,162,630	667,937,798	2,457,026.45		
16. Englewood Cliffs .....	2.11	65.06			186,207,022	495,313,349	1,822,022.95		
17. Fairlawn .....	2.90	79.13	81,711		238,852,196	1,025,226,973	3,771,323.91		
18. Fairview .....	3.01	84.03	4,335		41,723,571	216,098,476	794,923.83		
19. Fort Lee .....	2.19	96.99			37,977,662	1,043,571,577	3,838,805.01		
20. Franklin Lakes .....	2.01	88.97			64,147,444	550,235,552	2,024,055.69		
21. Garfield .....	2.38	90.86	739		66,000,823	505,372,897	1,859,027.26		
22. Glen Rock .....	3.88	69.01	8,208		125,517,660	397,951,092	1,463,873.37		
23. Hackensack .....	4.10	73.29	60,961		284,371,642	964,920,749	3,549,485.90		
24. Harrington Park .....	3.93	66.28	116		56,244,078	166,313,572	611,788.77		
25. Hasbrouck Heights .....	2.76	80.86	547		70,124,247	348,260,118	1,281,083.84		
26. Haworth .....	4.28	56.63	1,870		66,465,410	152,522,455	561,057.79		
27. Hillsdale .....	4.41	63.19	1,010		119,324,885	324,125,169	1,192,302.81		
28. Hohokus .....	3.04	64.41	9,961		75,198,784	208,946,943	768,616.73		
29. Leonia .....	4.32	70.98	764		*62,275,505	209,973,655	772,393.51		
30. Little Ferry .....	2.87	83.37			42,549,652	237,921,297	875,199.64		
31. Lodi .....	3.14	96.02	8,615		30,440,882	456,559,489	1,679,465.88		
32. Lyndhurst .....	2.05	92.34	80,187		68,876,868	645,839,003	2,375,735.46		
33. Mahwah .....	3.03	62.43	318,600		236,448,917	601,209,411	2,211,564.35		
34. Maywood .....	3.14	72.47	1,101		81,784,056	281,559,612	1,035,724.31		
35. Midland Park .....	3.28	76.97	194		53,937,036	217,651,496	800,636.65		
36. Montvale .....	2.84	71.08			127,448,705	425,868,613	1,566,568.70		
37. Moonachie .....	1.48	89.45	42,393		31,954,189	206,933,439	761,210.00		
38. New Milford .....	3.54	75.31			93,542,077	371,578,091	1,366,859.61		
39. North Arlington .....	2.84	83.04	1,732		58,945,026	317,226,013	1,166,924.08		
40. Northvale .....	3.45	74.77	967		54,553,659	193,612,099	712,207.11		

**Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1982 (Continued)**

TAXING DISTRICT	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 Apportionment of Taxes		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
		Deduct Overpayment	Add Underpayment						
41. Norwood	3.62	67.04	629		61,005,351	181,102,005	666,188.40		
42. Oakland	4.68	61.90			157,899,779	408,885,901	1,504,097.35		
43. Old Tappan	3.48	66.42			59,421,061	174,262,147	641,027.81		
44. Oradell	3.97	53.22	337		175,840,828	374,006,609	1,375,792.97		
45. Palisades Park	2.22	107.20		15,910,488		307,137,109	1,129,811.79		
46. Paramus	2.77	65.57			509,724,430	1,368,148,808	5,032,770.74		
47. Park Ridge	3.64	76.35	540		63,812,036	261,790,340	963,002.53		
48. Ramsey	3.69	73.40	7,058		144,961,126	525,167,875	1,931,843.60		
49. Ridgefield	.86	74.83	1,819,756		135,223,032	421,263,731	1,549,629.52		
50. Ridgefield Park	4.29	68.33	17,057		86,507,839	258,377,609	950,448.71		
51. Ridgewood	3.34	85.89	7,033		141,831,485	962,889,275	3,542,013.07		
52. River Edge	3.36	74.28	1,966		84,119,408	323,413,149	1,189,683.62		
53. Rivervale	4.90	53.16			153,018,216	324,608,710	1,194,081.53		
54. Rochelle Park	2.11	73.89			63,107,128	251,998,695	926,983.71		
55. Rockleigh	.76	94.22			10,514,095	92,414,116	339,947.17		
56. Rutherford	3.93	68.77	12,992		144,189,585	456,210,489	1,678,182.07		
57. Saddle Brook	2.42	80.65	51,711		108,735,598	482,260,675	1,774,008.35		
58. Saddle River	.89	127.38		71,527,806		264,324,145	972,323.20		
59. South Hackensack	2.54	77.07	1,990		47,733,853	160,097,878	588,924.18		
60. Teaneck	4.62	77.40	10,073		219,771,783	942,778,942	3,468,036.70		
61. Tenafly	3.92	67.11			204,887,848	613,390,819	2,256,373.97		
62. Teterboro	.89	107.60	52,191		9,540,023	132,380,117	486,963.68		
63. Upper Saddle River	2.67	75.14			107,995,587	423,195,256	1,556,734.68		
64. Waldwick	4.32	65.98	29,140		99,972,411	288,920,025	1,062,799.78		
65. Wallington	2.73	66.81	583		81,094,943	231,829,704	852,791.56		
Washington	3.39	75.97			70,800,441	292,427,608	1,075,702.51		
Westwood	3.18	76.20			78,879,234	311,507,219	1,145,887.35		
Woodcliff Lake	4.07	61.30	5,800		112,445,774	288,982,617	1,063,030.02		
Wood-Ridge	2.49	73.75	17,167		98,987,235	313,930,683	1,154,802.13		
70. Wyckoff	2.85	76.11			155,397,358	640,771,014	2,357,092.73		
Totals			\$3,300,205	\$101,166,218	\$7,156,024,248	\$27,912,484,775	\$102,676,796.38		

\*Includes N.J.S.A. 55:14J-30(f)



**Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Allendale .....	\$ 922.92	.....	\$ 900,463.12	.....	\$ 2,318,665.50	NH\$1,575,252.87	.....	.....	
2. Alpine .....	.....	.....	584,179.90	.....	1,023,186.00	.....	.....	.....	
3. Bergenfield .....	.....	\$ 163.78	2,110,053.12	.....	10,372,924.00	.....	.....	.....	
4. Bogota .....	1,259.77	.....	667,089.47	.....	2,894,604.50	.....	.....	.....	
5. Carlstadt .....	11,474.38	.....	1,884,457.47	.....	1,723,935.00	CE 1,594,296.72	.....	.....	
6. Cliffside Park .....	761.16	.....	2,121,107.03	.....	5,395,764.50	.....	.....	.....	
7. Closter .....	567.69	.....	1,099,110.89	.....	2,819,601.70	N 2,203,960.74	.....	.....	
8. Cresskill .....	.....	2,683.28	956,340.14	.....	4,130,707.75	.....	.....	.....	
9. Demarest .....	87.12	.....	679,047.00	.....	1,574,856.00	N 1,401,951.52	.....	.....	
10. Dumont .....	1,768.29	.....	1,426,091.70	.....	7,127,072.00	.....	.....	.....	
11. Elmwood Park .....	175,900.88	.....	1,716,664.33	.....	5,245,459.00	.....	.....	.....	
12. East Rutherford .....	8,070.53	.....	953,660.71	.....	1,631,616.00	CE 742,764.28	.....	.....	
13. Edgewater .....	30,347.88	.....	718,356.10	.....	1,584,467.16	.....	.....	.....	
14. Emerson .....	2,541.20	.....	878,261.06	.....	4,018,349.00	.....	.....	.....	
15. Englewood .....	20,985.78	.....	2,436,040.67	.....	10,128,142.50	.....	\$ 612,375.00	.....	
16. Englewood Cliffs .....	6,231.65	.....	1,815,791.30	.....	2,915,850.00	.....	.....	.....	
17. Fairlawn .....	17,318.45	.....	3,754,005.46	.....	14,267,254.00	.....	.....	.....	
18. Fairview .....	.....	7,957.85	802,881.68	.....	2,664,399.00	.....	.....	.....	
19. Fort Lee .....	224,233.62	.....	3,614,571.39	.....	10,206,543.26	.....	.....	.....	
20. Franklin Lakes .....	9,070.48	.....	2,014,985.21	.....	3,682,343.70	R 3,428,803.87	.....	.....	
21. Garfield .....	1,445.33	.....	1,857,581.93	.....	5,831,952.15	.....	116,471.50	.....	
22. Glen Rock .....	1,967.18	.....	1,461,906.19	.....	6,525,959.75	.....	.....	.....	
23. Hackensack .....	13,815.74	.....	3,535,670.16	.....	12,787,403.00	.....	1,277,722.00	.....	
24. Harrington Park .....	555.12	.....	611,233.65	.....	1,685,099.00	N 1,068,832.30	.....	.....	
25. Hasbrouck Heights .....	3,444.20	.....	1,277,639.64	.....	4,458,424.50	.....	.....	.....	
26. Haworth .....	30,808.27	.....	530,249.52	.....	1,138,449.00	N 1,156,970.99	.....	.....	
27. Hillsdale .....	2,510.51	.....	1,189,792.30	.....	3,435,497.75	P 2,176,467.41	.....	.....	
28. Hohokus .....	650.70	.....	767,966.03	.....	2,021,752.50	.....	.....	.....	
29. Leonia .....	1,274.07	.....	771,119.44	.....	4,015,752.25	.....	.....	.....	
30. Little Ferry .....	31,574.50	.....	843,625.14	.....	2,814,478.00	.....	.....	.....	
31. Lodi .....	.....	2,376.52	1,681,842.40	.....	7,629,287.00	.....	.....	.....	
32. Lyndhurst .....	63,953.09	.....	2,311,782.37	.....	5,575,732.50	.....	.....	.....	
33. Mahwah .....	4,671.60	.....	2,206,892.75	.....	7,507,474.00	.....	.....	.....	
34. Maywood .....	10,481.60	.....	1,025,242.71	.....	3,575,221.50	.....	.....	.....	
35. Midland Park .....	810.66	.....	799,825.99	.....	3,223,510.50	.....	.....	.....	
36. Montvale .....	.....	2,212.36	1,568,781.06	.....	2,774,920.00	P 2,676,862.27	.....	.....	
37. Moonachie .....	2,448.65	.....	756,761.35	.....	1,294,477.50	.....	.....	.....	
38. New Milford .....	2,293.05	.....	1,364,566.56	.....	6,585,413.50	.....	.....	.....	
39. North Arlington .....	1,743.09	.....	1,165,180.99	.....	4,016,130.25	.....	.....	.....	
40. Northvale .....	12,310.08	.....	699,897.03	.....	1,607,257.18	IN 1,359,768.16	.....	.....	

TAXING DISTRICT	Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
41. Norwood	406.48		665,781.92			1,456,292.00	N 1,304,714.25		
42. Oakland	14,509.51		1,489,587.84			5,009,917.00	R 2,483,950.00		
43. Old Tappan	832.92		640,194.89			1,677,207.66	N 1,314,349.54		
44. Oradell	9,629.21		1,366,163.76			1,637,584.00	RD 3,171,064.04		
45. Palisades Park	41,542.81		1,088,268.98			3,976,525.68			
46. Paramus	18,567.70		5,014,202.95			15,176,569.50			
47. Park Ridge		1,028.80	964,031.33			4,322,791.00			
48. Ramsey	3,434.08		1,928,409.52			8,461,138.00			
49. Ridgely	3,950.40		1,545,679.12			884,495.60			
50. Ridgely Park	2,683.31		947,765.40			4,592,024.50			
51. Ridgewood	8,764.51		3,533,248.56			18,345,473.00			
52. River Edge	1,655.43		1,188,028.19			1,955,977.00	RD 2,789,125.96		
53. Rivervale	791.42		1,193,290.11			3,452,007.00	P 1,864,861.70		
54. Rochelle Park	28.25		926,955.46			1,859,068.75			
55. Rockleigh			339,947.71			55,051.97			
56. Rutherford	3,095.51		1,675,086.56			6,914,929.75			
57. Saddle Brook	10,338.75		1,763,669.60			5,201,332.00			
58. Saddle River	4,247.88		968,075.32			1,375,190.52			
59. South Hackensack	89.69		588,834.49			1,206,384.00			
60. Teaneck	4,455.85		3,463,580.85			19,509,206.38			
61. Tenafly	8,820.19		2,247,553.78			9,318,220.00			
62. Teterboro			486,963.68			6,000.00			
63. Upper Saddle River	605.57		1,556,129.11			3,542,059.13	NH 2,883,148.63		
64. Waldwick	2,048.77		1,060,751.01			5,641,678.00			
65. Wallington	44,023.44		808,768.12			2,241,550.75			
66. Washington	936.95		1,074,765.56				W 4,342,230.02		
67. Westwood	993.38		1,144,893.97				W 4,526,517.48		
68. Woodcliff Lake		11,752.40	1,074,782.42			2,150,342.75	P 1,778,786.57		
69. Wood-Ridge	39,093.96		1,115,708.17			2,782,168.50			
70. Wyckoff		3,770.24	2,360,862.97			5,893,367.50	R 3,616,770.51		
<b>Totals</b>	<b>\$923,845.30</b>	<b>\$31,945.23</b>	<b>\$101,784,896.31</b>			<b>\$322,874,484.34</b>	<b>\$49,461,449.83</b>	<b>\$2,006,568.50</b>	

CE	
Carlstadt-East Rutherford Regional High School District	
Amount to be Apportioned	\$2,337,061.00
NH	
Northern Highlands Regional High School District	
Amount to be Apportioned	\$4,458,401.50
N	
Northern Valley Regional High School District	
Amount to be Apportioned	\$9,810,547.50
P	
Pascack Valley Regional High School District	
Amount to be Apportioned	\$8,496,977.95

R	
Ramapo Indian Hills Regional High School District	
Amount to be Apportioned	\$9,529,524.38
RD	
River Dell Regional High School District	
Amount to be Apportioned	\$5,960,190.00
W	
Westwood Regional School District	
Amount to be Apportioned	\$8,868,747.50

**Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. All + B(a), (b) + C1a, b, c, d, + CII)							
1. Allendale .....	\$ 1,381,637.83	\$ 6,176,019.32	\$ 20,641,500	\$ 650,000.00	\$ 1,439,300.90	\$ 125,000.00	\$ 2,214,300.90	\$ 11,925.00	\$ 20,650.00
2. Alpine .....	421,776.99	2,029,142.89	136,706,600	181,215.38	386,529.48	90,000.00	657,744.86	4,275.00	4,150.00
3. Bergenfield .....	4,525,170.00	17,008,147.12	33,528,700	200,000.00	1,995,930.00	150,000.00	2,345,930.00	122,175.00	108,250.00
4. Bogota .....	1,197,489.00	4,759,182.97	11,125,600	125,000.00	875,714.00	82,000.00	1,082,714.00	58,275.00	29,800.00
5. Carlstadt .....	1,562,643.82	6,765,333.01	16,424,400	335,000.00	1,624,167.82	123,620.00	2,082,787.82	56,250.00	20,900.00
6. Cliffside Park .....	4,327,657.00	11,844,528.53	30,075,300	257,000.00	1,360,311.00	130,000.00	1,747,311.00	126,000.00	48,700.00
7. Closter .....	1,762,793.75	7,885,467.08	25,080,900	295,000.00	1,501,215.95	120,000.00	1,916,215.95	31,500.00	39,450.00
8. Cresskill .....	1,360,556.12	6,447,604.01	13,019,800	300,000.00	1,182,747.75	80,000.00	1,562,747.75	42,300.00	38,500.00
9. Demarest .....	1,235,876.57	4,891,731.09	32,271,400	48,000.00	481,911.00	120,000.00	649,911.00	12,375.00	20,550.00
10. Dumont .....	2,537,039.35	11,090,203.05	32,818,700	406,443.61	1,492,043.26	131,940.52	2,030,427.39	117,225.00	81,400.00
11. Elmwood Park .....	2,351,682.03	9,313,805.36	23,799,900	.....	4,462,363.68	121,000.00	4,583,363.68	171,675.00	68,100.00
12. East Rutherford .....	893,350.03	4,221,591.02	282,000,600	75,000.00	3,406,844.46	92,000.00	3,573,844.46	71,550.00	20,950.00
13. Edgewater .....	2,459,415.36	4,762,238.62	12,178,020	.....	1,720,743.68	518,616.00	2,239,359.68	20,025.00	7,700.00
14. Emerson .....	932,869.62	5,829,479.68	14,981,200	345,000.00	793,096.47	160,000.00	1,298,096.47	33,075.00	39,100.00
15. Englewood .....	11,361,487.91	24,538,046.08	138,296,650	110,000.00	4,173,051.18	943,043.00	5,226,094.18	114,975.00	46,950.00
16. Englewood Cliffs .....	1,771,124.87	6,502,766.17	69,527,400	250,000.00	1,209,978.49	94,000.00	1,553,978.49	10,800.00	20,000.00
17. Fairlawn .....	4,756,955.87	22,778,215.33	80,619,900	990,000.00	4,217,290.15	128,200.00	5,335,490.15	262,575.00	161,350.00
18. Fairview .....	1,772,550.00	5,239,830.68	25,579,700	438,000.00	1,134,052.00	96,000.00	1,668,052.00	114,300.00	22,050.00
19. Fort Lee .....	8,138,859.21	21,959,973.86	403,613,600	545,000.00	3,092,445.91	700,000.00	4,337,445.91	130,050.00	39,750.00
20. Franklin Lakes .....	264,345.97	9,742,478.75	23,826,390	590,000.00	1,456,415.64	275,000.00	2,321,415.64	21,375.00	33,250.00
21. Garfield .....	2,622,017.91	10,428,023.49	44,703,400	350,000.00	5,259,985.41	130,000.00	5,739,985.41	335,925.00	58,900.00
22. Glen Rock .....	2,566,136.00	10,554,001.94	35,238,100	700,000.00	1,207,153.00	125,000.00	2,032,153.00	35,550.00	56,150.00
23. Hackensack .....	10,273,681.46	27,674,476.62	134,846,300	1,000,000.00	7,143,818.87	600,000.00	8,743,818.87	186,075.00	49,500.00
24. Harrington Park .....	957,600.00	4,322,764.95	9,561,800	301,784.44	446,072.39	16,000.00	763,866.83	9,450.00	19,450.00
25. Hasbrouck Heights .....	1,933,040.00	7,669,104.14	18,582,250	408,000.00	1,243,551.00	47,500.00	1,699,051.00	88,200.00	53,650.00
26. Haworth .....	850,374.52	3,676,044.03	9,329,700	215,000.00	550,260.95	25,000.00	790,260.95	9,900.00	15,400.00
27. Hillsdale .....	2,220,445.00	9,022,202.46	22,570,542	220,000.00	1,348,967.91	110,000.00	1,678,967.91	38,700.00	51,800.00
28. Hohokus .....	1,270,364.47	4,060,083.00	11,536,000	350,000.00	491,369.26	110,000.00	951,369.26	4,500.00	21,900.00
29. Leonia .....	1,579,649.64	6,366,521.33	30,756,700	301,027.00	1,115,196.03	92,000.00	1,508,223.03	27,450.00	25,050.00
30. Little Ferry .....	1,947,501.24	5,605,604.38	33,979,000	100,000.00	920,240.00	110,000.00	1,130,240.00	51,750.00	26,450.00
31. Lodi .....	4,063,089.00	13,374,218.40	79,211,000	525,000.00	2,141,712.79	200,000.00	2,866,712.79	221,625.00	61,800.00
32. Lyndhurst .....	3,925,489.50	11,813,004.37	57,837,800	750,000.00	2,044,652.07	100,000.00	2,894,652.07	176,625.00	76,850.00
33. Mahwah .....	1,322,191.83	11,036,558.58	79,806,830	1,000,000.00	2,642,616.42	360,000.00	4,002,616.42	39,150.00	37,800.00
34. Maywood .....	1,669,885.99	6,270,350.20	15,003,721	165,000.00	1,371,519.54	30,000.00	1,566,519.54	62,100.00	44,400.00
35. Midland Park .....	1,344,449.00	5,367,785.49	18,126,500	325,000.00	783,140.00	125,000.00	1,233,140.00	45,675.00	32,050.00
36. Montvale .....	1,432,162.73	8,452,726.06	36,083,200	335,000.00	1,383,408.68	150,000.00	1,868,408.68	11,700.00	28,600.00
37. Moonachie .....	523,147.03	2,576,385.88	51,505,900	305,000.00	707,183.24	39,450.00	1,051,643.24	21,375.00	8,750.00
38. New Milford .....	1,883,678.00	9,833,658.06	25,894,500	500,000.00	1,690,000.00	85,000.00	2,255,000.00	88,200.00	77,450.00
39. North Arlington .....	2,129,344.03	7,310,655.27	37,033,500	60,000.00	1,730,870.00	125,000.00	1,915,870.00	144,675.00	54,850.00
40. Northvale .....	1,125,089.19	4,792,011.56	2,739,004	100,000.00	782,999.15	71,900.00	954,899.15	29,025.00	20,150.00

**Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. All + B(a), (b) + C1a, b, c, d, + CII)							
41. Norwood .....	916,626.42	4,343,414.59	15,860,550	650,000.00	473,546.20	40,000.00	1,163,546.20	24,525.00	18,450.00
42. Oakland .....	2,749,714.57	11,733,169.41	27,157,600	260,000.00	1,417,400.98	275,000.00	1,952,440.98	30,600.00	57,450.00
43. Old Tappan .....	362,951.19	3,994,703.28	11,544,700	144,000.00	1,128,902.85	60,000.00	1,332,902.85	9,000.00	16,550.00
44. Oradell .....	1,685,816.00	7,860,627.80	19,974,300	650,000.00	1,525,393.00	52,000.00	2,227,393.00	31,500.00	41,350.00
45. Palisades Park .....	2,086,596.00	7,151,390.66	36,295,100	355,000.00	1,201,246.00	98,000.00	1,654,246.00	78,750.00	29,600.00
46. Paramus .....	3,504,937.55	23,695,710.00	238,351,200	1,736,000.00	5,143,291.16	280,000.00	7,159,291.16	93,375.00	141,150.00
47. Park Ridge .....	1,903,440.53	7,190,262.86	16,468,700	165,000.00	961,347.47	152,600.00	1,278,947.47	36,900.00	33,650.00
48. Ramsey .....	3,609,362.60	13,998,910.12	42,198,300	206,000.00	1,754,025.15	392,000.00	2,352,025.15	28,575.00	48,000.00
49. Ridgefield .....	1,822,269.00	2,430,174.72	30,753,350	.....	.....	.....	.....	80,100.00	33,500.00
50. Ridgefield Park .....	1,822,269.00	7,362,058.90	28,217,900	843,500.00	1,220,185.00	150,000.00	2,213,685.00	66,825.00	39,000.00
51. Ridgewood .....	5,479,283.13	27,358,004.09	149,260,000	850,000.00	3,813,497.52	750,000.00	5,413,497.52	61,200.00	93,300.00
52. River Edge .....	2,098,350.00	8,031,481.15	24,305,000	348,000.00	1,253,570.00	50,000.00	1,651,570.00	61,425.00	57,900.00
53. Rivervale .....	1,894,148.35	8,404,307.16	6,953,100	270,000.00	981,883.51	143,470.00	1,395,353.51	23,175.00	41,250.00
54. Rochelle Park .....	1,194,321.12	3,980,345.33	7,992,500	310,000.00	566,279.59	10,000.00	866,279.59	60,300.00	29,100.00
55. Rockleigh .....	226,148.78	621,148.46	17,311,800	60,000.00	106,475.08	18,000.00	184,475.08	1,125.00	750.00
56. Rutherford .....	3,671,648.67	12,261,664.98	58,925,760	815,000.00	1,804,977.63	230,000.00	2,849,977.63	115,200.00	65,800.00
57. Saddle Brook .....	2,052,368.24	9,017,369.84	37,587,100	170,000.00	1,871,807.54	130,000.00	2,171,807.54	105,075.00	73,200.00
58. Saddle River .....	641,608.85	2,984,874.69	10,608,100	440,000.00	364,811.00	65,000.00	869,811.00	4,725.00	10,000.00
59. South Hackensack .....	1,058,128.00	2,853,346.49	6,452,700	300,000.00	775,817.43	5,000.00	1,080,817.43	27,675.00	7,000.00
60. Teaneck .....	10,374,147.00	33,346,934.23	133,553,500	1,500,000.00	3,893,000.00	250,000.00	5,643,000.00	169,425.00	140,200.00
61. Tenafly .....	4,431,754.85	15,997,528.63	77,078,650	735,000.00	1,881,723.28	150,000.00	2,766,723.28	42,525.00	53,400.00
62. Teterboro .....	599,167.81	1,092,131.49	64,384,690	210,000.00	372,844.34	.....	582,844.34	.....	.....
63. Upper Saddle River .....	422,126.44	8,403,463.31	14,816,796	379,980.26	1,230,576.70	260,000.00	1,870,556.96	10,800.00	30,750.00
64. Waldwick .....	1,448,265.11	8,150,694.12	24,406,750	200,000.00	1,937,206.87	81,400.00	2,218,606.87	55,575.00	54,900.00
65. Wallington .....	1,063,513.16	4,113,832.03	14,958,700	264,000.00	679,004.67	84,000.00	1,045,004.67	113,850.00	29,800.00
66. Washington .....	2,079,330.00	7,496,326.57	30,072,100	401,000.00	1,104,447.68	100,000.00	1,605,447.68	27,900.00	46,700.00
67. Westwood .....	1,703,342.61	7,374,754.06	44,219,800	314,000.00	1,250,824.66	174,000.00	1,738,824.66	36,000.00	41,550.00
68. Woodcliff Lake .....	2,166,268.41	7,170,180.15	24,104,800	290,000.00	621,625.74	95,000.00	1,006,625.74	8,550.00	21,450.00
69. Wood-Ridge .....	1,450,517.32	5,348,393.99	15,905,700	102,068.00	952,016.13	30,000.00	1,084,084.13	79,200.00	36,900.00
70. Wyckoff .....	1,943,436.30	13,814,437.28	41,777,300	800,000.00	1,627,876.78	350,000.00	2,777,876.78	44,100.00	72,100.00
<b>Totals</b>	<b>\$165,294,206.84</b>	<b>\$641,773,605.82</b>	<b>\$3,451,984,553</b>	<b>\$27,920,028.69</b>	<b>\$114,944,523.49</b>	<b>\$11,387,739.52</b>	<b>\$154,252,291.70</b>	<b>\$4,688,325.00</b>	<b>\$3,057,250.00</b>

\*Includes Franklin Lakes Garbage District (\$352,000.00)

Net County Taxes Apportioned (12A III) ..... \$101,784,896.31  
 ‡Adjustments (Net Total 12A IIB) (+) ..... \$ 891,900.07  
 Total County Taxes Apportioned ..... \$102,676,796.38  
 Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ..... \$ 63,084,269.68

Rate per \$100 to be applied to Col. II for Apportionment of County Taxes ..... .3678525836

‡Net Overpayments are Added to the Net Taxes Apportioned and Net Underpayments are Deducted.



**Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1982**

TAXING DISTRICT	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Partial Exemptions	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
	(a)	(b)					
	Land	Improvements Thereon					
1. Bass River Township .....	\$ 16,310,024	\$ 13,985,500	\$ 30,295,524		\$ 30,295,524	\$ 561,627	\$ 30,857,151
2. Beverly City .....	8,651,300	28,657,400	37,308,700	\$ 26,000	37,282,700	209,659	37,492,359
3. Bordentown City .....	10,894,950	44,702,450	55,597,400		55,597,400	662,958	56,260,358
4. Bordentown Township .....	29,980,800	88,132,314	118,113,114	484,960	117,628,154	2,934,690	120,562,844
5. Burlington City .....	30,747,380	114,970,300	145,717,680		145,717,680	5,676,877	151,394,557
6. Burlington Township .....	50,491,900	113,152,400	163,644,300		163,644,300	1,829,286	165,473,586
7. Chesterfield Township .....	10,211,600	26,776,200	36,978,800		36,987,800	890,441	37,878,241
8. Cinnaminson Township* .....	95,665,800	294,321,800	389,987,600		389,987,600	4,685,100	394,672,700
9. Delanco Township .....	18,241,700	49,959,500	68,201,200		68,201,200	454,541	68,655,741
10. Delran Township .....	62,683,100	205,720,050	268,403,150	119,400	268,283,750	2,617,218	270,900,968
11. Eastampton Township .....	9,976,190	31,902,800	41,878,990		41,878,990	448,118	42,327,108
12. Edgewater Park Township ...	24,057,710	72,207,265	96,264,975	42,040	96,222,935	945,541	97,168,476
13. Evesham Township .....	151,812,395	336,471,255	488,283,650		488,283,650	7,722,266	496,005,916
14. Fieldsboro Boro .....	1,075,950	4,650,560	5,726,510		5,726,510	51,109	5,777,619
15. Florence Township .....	28,885,915	106,415,490	135,301,405	678,970	134,622,435	1,993,262	136,615,717
16. Hainesport Township .....	16,618,250	39,387,110	56,007,360	89,900	55,915,460	859,086	56,774,546
17. Lumberton Township .....	21,463,505	63,207,300	84,670,805	83,500	84,587,305	811,153	85,398,458
18. Mansfield Township .....	18,791,100	41,779,900	60,571,000		60,571,000	1,426,212	61,997,202
19. Maple Shade Township .....	25,565,962	100,976,749	126,542,711		126,542,711	945,580	127,488,291
20. Medford Township* .....	101,654,550	232,515,350	334,169,900		334,169,900	4,505,374	338,675,274
21. Medford Lakes Boro .....	39,012,000	89,974,700	128,986,700		128,986,700	427,973	129,414,673
22. Moorestown Township .....	65,988,250	218,215,400	284,203,650	575,100	283,628,550	7,302,015	290,930,565
23. Mount Holly Township .....	24,637,950	84,447,380	109,085,330		109,085,330	5,551,875	114,637,205
24. Mount Laurel Township .....	101,205,480	289,868,805	391,074,285		391,074,285	3,982,354	395,056,639
25. New Hanover Townshipt .....	2,887,250	8,857,800	11,745,050		11,745,050	3,906,885	15,651,935

**Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1982 (Continued)**

TAXING DISTRICT	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Partial Exemptions	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
	(a) Land	(b) Improvements Thereon					
26. North Hanover Township† .....	12,669,110	34,011,860	46,680,970	.....	46,680,970	823,871	47,504,841
27. Palmyra Boro .....	17,029,700	58,250,300	75,280,000	.....	75,280,000	560,565	75,840,565
28. Pemberton Boro .....	2,916,500	9,365,300	12,281,800	.....	12,281,800	606,915	12,888,715
29. Pemberton Township .....	72,032,675	192,846,775	264,879,450	22,600	264,856,850	5,816,507	270,673,357
30. Riverside Township .....	24,103,100	84,478,200	108,581,300	.....	108,581,300	3,093,354	111,674,654
31. Riverton Boro* .....	9,663,200	35,129,500	44,792,700	.....	44,792,700	372,544	45,165,244
32. Shamong Township† .....	30,897,300	61,566,300	92,463,600	.....	92,463,600	1,615,787	94,079,387
33. Southampton Township† .....	54,249,350	146,729,900	200,979,250	.....	200,979,250	4,628,006	205,607,256
34. Springfield Township† .....	16,328,650	37,123,800	53,452,450	.....	53,452,450	1,344,108	54,796,558
35. Tabernacle Township† .....	44,238,800	85,549,950	129,788,750	.....	129,788,750	951,127	130,739,877
36. Washington Township .....	3,660,850	7,270,100	10,930,950	.....	10,930,950	447,327	11,378,277
37. Westampton Township† .....	23,436,800	56,547,200	79,984,000	.....	79,984,000	1,015,954	80,999,954
38. Willingboro Township† .....	44,057,030	526,455,730	570,512,760	13,600	570,499,160	5,685,141	576,184,301
39. Woodland Township .....	14,691,925	8,523,899	23,215,824	.....	23,215,824	550,631	23,766,455
40. Wrightstown Boro .....	2,815,950	10,425,850	13,241,800	.....	13,241,800	2,783,003	16,024,803
<b>Totals</b>	<b>\$1,340,301,951</b>	<b>\$4,055,530,442</b>	<b>\$5,395,832,393</b>	<b>\$2,136,070</b>	<b>\$5,393,696,323</b>	<b>91,696,070</b>	<b>\$5,485,392,393</b>

\*ReValued District  
†ReAssessed District



**Abstract of Ratables and Exemptions In the County of Burlington, for the Year 1981 (Continued)**

TAXING DISTRICT	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 Apportionment of Taxes				
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
							(a) County Equalization Table Appeals (R.S. 54:2-37)			Deduct Overpayment	Add Underpayment
1. Bass River Township .....	\$3,524	66.17	.....	.....	\$ 16,416,285	\$ 47,273,436	\$ 286,292.28	.....	.....		
2. Beverly City .....	2,660	107.82	.....	\$ 1,860,843	.....	35,631,516	215,787.77	.....	.....		
3. Bordentown City .....	3,177	89.87	\$ 3,774	.....	8,854,016	65,118,148	394,361.44	.....	.....		
4. Bordentown Township .....	3,586	79.40	1,992	.....	34,855,746	155,420,582	941,214.03	.....	.....		
5. Burlington City .....	1,269	89.81	36,355	.....	28,380,166	179,811,078	1,088,952.04	.....	.....		
6. Burlington Township .....	3,230	69.67	7,111	.....	85,647,062	251,127,759	1,520,852.20	.....	.....		
7. Chesterfield Township .....	3,420	69.57	.....	.....	17,610,630	55,488,871	336,045.69	.....	.....		
8. Cinnaminson Township* .....	2,289	105.00	.....	7,585,535	.....	387,087,165	2,344,234.47	.....	.....		
9. Delanco Township .....	3,336	87.06	7,236	.....	15,631,133	84,294,110	510,492.77	.....	.....		
10. Delran Township .....	2,600	98.14	.....	.....	13,007,511	283,908,479	1,719,375.17	.....	.....		
11. Eastampton Township .....	3,891	76.12	176	.....	13,701,343	56,028,627	339,314.49	.....	.....		
12. Edgewater Park Township .....	3,397	77.34	.....	.....	32,198,879	129,367,355	783,460.37	.....	.....		
13. Evesham Township .....	2,452	96.17	.....	.....	23,541,085	519,547,021	3,146,423.15	.....	.....		
14. Fieldsboro Boro .....	3,839	78.13	.....	.....	3,724,686	9,502,305	57,546.94	.....	.....		
15. Florence Township .....	3,094	85.02	3,447	.....	40,172,440	176,791,604	1,070,665.84	.....	.....		
16. Hainesport Township .....	3,375	77.59	185	.....	18,149,963	74,924,694	453,750.70	.....	.....		
17. Lumberton Township .....	2,835	83.16	157	.....	20,868,814	106,267,529	643,565.75	.....	.....		
18. Mansfield Township .....	2,254	94.78	.....	.....	4,627,703	66,624,905	403,486.50	.....	.....		
19. Maple Shade Township .....	5,055	44.91	2,656	.....	160,337,963	287,828,910	1,743,117.64	.....	.....		
20. Medford Township .....	3,355	71.73	.....	.....	135,255,006	473,930,280	2,870,164.11	.....	.....		
21. Medford Lakes Boro* .....	2,210	117.00	.....	18,496,341	.....	110,918,332	671,731.44	.....	.....		
22. Moorestown Township .....	4,935	50.25	1,790	.....	298,925,286	589,857,641	3,572,230.52	.....	.....		
23. Mount Holly Township .....	3,824	79.73	16,654	.....	32,659,709	147,313,568	892,144.23	.....	.....		
24. Mount Laurel Township .....	3,158	76.29	.....	.....	127,894,048	522,950,687	3,167,036.05	.....	.....		
25. New Hanover Township .....	2,405	99.43	.....	.....	225,149	15,877,084	96,153.18	.....	.....		

**Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1982 (Continued)**

TAXING DISTRICT	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 Apportionment of Taxes		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
		Deduct Overpayment	Add Underpayment						
26. North Hanover Township†	1.856	89.56	.....	.....	6,752,618	54,257,459	328,588.15	.....	.....
27. Palmyra Boro	4.030	64.60	102	.....	43,191,001	119,031,688	720,866.52	.....	.....
28. Pemberton Boro	3.471	79.10	.....	.....	3,646,392	16,535,107	100,138.23	.....	.....
29. Pemberton Township	2.942	92.11	1,057	.....	24,624,548	295,298,962	1,788,358.95	.....	.....
30. Riverside Township	2.416	96.12	8,375	.....	11,937,093	123,620,122	748,654.61	.....	.....
31. Riverton Boro	3.378	81.23	.....	.....	10,879,177	56,044,421	339,410.15	.....	.....
32. Shamong Township†	2.578	100.00	.....	.....	490,486	94,569,873	572,723.72	.....	.....
33. Southampton Township†	1.745	103.00	.....	3,814,948	.....	201,792,308	1,222,072.33	.....	.....
34. Springfield Township†	2.584	85.18	.....	.....	11,114,502	65,911,060	399,163.40	.....	.....
35. Tabernacle Township†	2.448	100.00	.....	.....	578,987	131,318,864	795,278.88	.....	.....
36. Washington Township†	4.489	49.13	.....	.....	12,375,615	23,753,892	143,855.83	.....	.....
37. Westampton Township†	2.753	102.00	.....	.....	66,650	81,066,604	490,946.72	.....	.....
38. Willingboro Township	2.908	114.00	.....	65,834,785	.....	510,349,516	3,090,722.24	.....	.....
39. Woodland Township	3.647	61.95	260	.....	14,597,191	38,383,906	232,335.38	.....	.....
40. Wrightstown Boro	2.863	83.94	.....	.....	1,480,910	17,505,713	108,018.31	.....	.....
<b>Totals</b>	.....	.....	\$91,327	\$97,592,452	\$1,274,419,893	\$6,682,311,181	\$40,347,555.19	.....	.....

\*ReValued District  
†ReAssessed District

**Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bass River Township .....	\$ 10,198.30	.....	\$ 276,093.98	\$ 15,707.75	.....	\$ 383,860.00	PL 392,170.95	.....	.....
2. Beverly City .....	574.56	.....	215,213.21	11,828.89	.....	535,211.50	.....	\$ 29,047.00	.....
3. Bordentown City .....	565.04	.....	393,796.40	21,653.27	.....	309,287.50	B 752,252.64	.....	.....
4. Bordentown Township .....	9,922.50	.....	931,318.53	51,740.32	.....	702,630.00	B 1,898,335.24	15,956.60	.....
5. Burlington City .....	15,912.10	.....	1,073,039.94	59,866.77	.....	692,786.00	.....	94,464.00	.....
6. Burlington Township .....	11,671.40	.....	1,509,180.80	83,828.14	.....	3,523,599.84	.....	78,091.50	.....
7. Chesterfield Township .....	297.57	.....	335,748.12	18,444.98	.....	428,488.50	N 477,821.20	.....	.....
8. Cinnaminson Township* .....	6,244.00	.....	2,337,990.47	128,927.23	.....	5,213,522.97	.....	.....	.....
9. Delanco Township .....	7,555.26	.....	502,934.51	28,042.34	.....	1,399,633.86	.....	.....	.....
10. Delran Township .....	61,877.73	.....	1,657,497.44	97,881.86	.....	4,442,776.00	.....	.....	.....
11. Eastampton Township .....	603.10	.....	338,711.39	18,624.81	.....	714,832.00	RV 412,135.74	.....	.....
12. Edgewater Park Township ..	1,588.65	.....	781,871.72	43,059.88	.....	1,894,499.51	RV 772,685.36	.....	.....
13. Evesham Township .....	19,520.17	.....	3,126,902.98	173,060.34	.....	4,661,708.50	L 3,149,250.69	.....	.....
14. Fieldsboro Boro .....	253.59	.....	57,293.35	3,123.13	.....	156,390.00	.....	.....	.....
15. Florence Township .....	394.65	.....	1,070,271.19	58,860.74	.....	2,433,257.50	.....	.....	.....
16. Hainesport Township .....	361.82	.....	453,388.88	24,920.62	.....	791,257.53	RV 537,121.87	.....	.....
17. Lumberton Township .....	1,584.40	.....	641,981.35	35,363.45	.....	893,670.00	RV 772,685.36	.....	.....
18. Mansfield Township .....	10,784.78	.....	392,701.72	22,155.28	.....	425,782.00	N 555,981.64	.....	.....
19. Maple Shade Township .....	13,820.18	.....	1,729,297.46	95,856.25	.....	3,901,138.25	.....	.....	.....
20. Medford Township .....	5,711.25	.....	2,864,452.86	157,861.69	.....	4,422,228.00	L 2,607,909.73	.....	.....
21. Medford Lakes Boro* .....	8.88	.....	671,722.56	36,913.01	.....	891,963.35	L 787,786.63	.....	.....
22. Moorestown Township .....	49,903.41	.....	3,522,327.11	47,373.31	.....	8,968,389.95	RV 1,095,104.75	.....	.....
23. Mount Holly Township .....	6,017.17	.....	886,127.06	.....	.....	1,489,920.75	RV 2,969,063.43	.....	.....
24. Mount Laurel Township .....	31,296.04	.....	3,135,740.01	.....	.....	5,143,513.00	L 2,969,063.43	.....	.....
25. New Hanover Township .....	.....	\$7.04	96,160.22	5,217.09	.....	.....	NHW 255,756.93	.....	.....

**Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30. L. 1977)
	Deduct Overpayment	Add Underpayment							
26. North Hanover Township† ...	2,540.66	.....	326,047.49	18,034.68	.....	270,893.00	N 265,643.50	.....	.....
27. Palmyra Boro .....	95.40	.....	720,771.12	39,616.22	.....	1,698,743.00	.....	.....	.....
28. Pemberton Boro .....	.....	.....	100,138.23	5,466.31	.....	242,559.00	.....	.....	.....
29. Pemberton Township .....	10,125.71	.....	1,778,231.24	98,345.13	.....	4,090,384.08	.....	.....	.....
30. Riverside Township .....	5,884.80	.....	742,769.81	41,145.01	.....	1,651,505.00	.....	.....	.....
31. Riverton Boro .....	262.80	.....	339,147.35	18,630.07	.....	910,170.00	.....	.....	.....
32. Shamong Township .....	3,314.75	.....	569,408.97	31,466.01	.....	1,368,610.09	L 453,705.56	.....	.....
33. Southampton Township† .....	3,619.97	.....	1,218,452.36	67,190.49	.....	1,468,326.50	L 830,127.58	.....	.....
34. Springfield Township .....	249.98	.....	398,915.42	21,917.44	.....	403,314.07	N 542,297.66	.....	.....
35. Tabernacle Township† .....	2,829.33	.....	792,449.55	43,710.08	.....	1,595,584.00	L 589,922.38	.....	.....
36. Washington Township .....	305.90	.....	143,549.93	7,871.48	.....	359,148.00	.....	.....	.....
37. Westampton Township .....	665.90	.....	490,281.12	26,966.98	.....	916,245.00	RV 660,706.66	.....	.....
38. Willingboro Township .....	1,146.39	.....	3,089,575.85	.....	.....	10,483,556.00	.....	.....	.....
39. Woodland Township .....	30,193.40	.....	202,141.98	12,739.25	.....	569,610.00	.....	.....	.....
40. Wrightstown Boro .....	11,369.04	.....	94,647.27	5,789.70	.....	.....	NHW 307,351.07	.....	.....
<b>Totals</b>	<b>\$339,273.28</b>	<b>\$7.04</b>	<b>\$4,008,288.95</b>	<b>\$1,679,000.00</b>	<b>.....</b>	<b>\$81,448,954.25</b>	<b>\$20,313,131.21</b>	<b>\$217,559.10</b>	<b>.....</b>

\*ReValued District  
†ReAssessed District

REGIONAL HIGH SCHOOLS	
B—Bordentown Regional High School .....	\$ 2,650,587.88
L—Lenape Regional High School .....	\$11,387,766.00
N—Northern Burlington County Regional High School .....	\$ 1,841,744.00
NHW—New Hanover-Wrightstown School District .....	\$ 563,108.00
PL—Pinelands Regional High School .....	\$ 392,170.95
RV—Rancocas Valley Regional High School .....	\$ 3,477,754.38

**Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)							
1. Bass River Township .....	\$ 19,500.00	\$ 1,087,332.68	\$ 7,632,700	\$ 113,000.00	\$ 167,000.00	\$ 140,000.00	\$ 420,000.00	\$ 17,550	\$ 5,700
2. Beverly City .....	205,260.00	996,560.60	5,190,400	107,000.00	313,200.00	70,000.00	490,200.00	26,325	9,800
3. Bordentown City .....	309,000.00	1,785,989.81	11,811,500	163,600.00	578,600.00	80,000.00	822,200.00	33,075	13,050
4. Bordentown Township .....	721,643.40	4,321,624.09	25,088,580	277,000.00	1,011,000.00	107,500.00	1,395,500.00	34,875	34,850
5. Burlington City .....	.....	1,920,156.71	45,969,325	3,270,000.00	8,761,408.00	60,000.00	12,091,408.00	117,900	35,550
6. Burlington Township .....	146,000.00	5,340,500.28	20,445,600	1,575,172.00	4,592,728.00	200,000.00	6,367,900.00	40,050	42,950
7. Chesterfield Township .....	34,081.00	1,294,563.80	41,006,600	244,181.00	427,305.00	50,000.00	721,486.00	9,000	9,650
8. Cinnaminson Township* .....	345,973.58	9,026,414.25	28,741,800	515,000.00	2,305,678.87	173,000.00	2,993,678.87	49,275	79,450
9. Delanco Township .....	358,709.00	2,289,319.71	3,116,300	132,000.00	511,369.00	95,000.00	783,369.00	29,250	17,200
10. Delran Township .....	840,382.00	7,038,537.30	11,606,800	400,000.00	1,158,618.00	80,000.00	1,638,618.00	52,650	53,950
11. Eastampton Township .....	161,500.00	1,645,803.94	1,306,150	145,000.00	541,308.00	70,000.00	756,308.90	11,475	11,100
12. Edgewater Park Township ...	579,840.00	3,299,271.11	6,197,200	340,000.00	653,797.00	107,000.00	1,100,797.00	20,250	30,700
13. Evesham Township .....	1,041,652.00	12,152,574.51	43,328,050	1,178,200.00	2,559,600.00	300,000.00	4,037,800.00	46,575	66,200
14. Fieldsboro Boro .....	5,100.00	221,906.48	359,650	36,944.00	109,605.00	18,000.00	164,549.00	4,725	1,900
15. Florence Township .....	660,448.49	4,222,837.92	15,598,840	437,600.00	1,249,778.94	170,000.00	1,857,378.94	104,625	39,700
16. Hainesport Township .....	107,950.00	1,914,638.90	4,676,400	225,000.00	378,193.00	240,000.00	843,193.00	28,575	14,050
17. Lumberton Township .....	76,000.00	2,419,700.16	5,793,800	835,000.00	820,000.00	85,000.00	1,740,000.00	16,875	16,950
18. Mansfield Township .....	.....	1,396,600.64	9,225,700	315,472.00	567,615.00	75,000.00	958,087.00	15,075	8,600
19. Maple Shade Township .....	715,942.00	6,442,233.98	8,665,850	820,000.00	1,857,500.00	157,000.00	2,634,500.00	165,150	67,700
20. Medford Township .....	1,300,851.90	11,353,304.18	45,295,500	800,000.00	1,905,412.45	300,000.00	3,005,412.45	29,700	52,050
21. Medford Lakes Boro* .....	468,008.21	2,856,393.76	5,173,500	220,000.00	419,299.90	71,000.00	710,299.90	10,575	19,800
22. Moorestown Township .....	1,862,282.20	14,352,999.06	32,863,540	600,000.00	2,899,522.90	287,978.00	3,787,500.90	69,525	60,850
23. Mount Holly Township .....	952,500.00	4,381,075.87	32,309,500	230,000.00	1,255,162.00	185,894.00	1,671,056.00	59,850	41,450
24. Mount Laurel Township .....	1,224,600.00	12,472,166.44	19,548,000	1,304,025.41	2,331,289.57	260,000.00	3,895,314.98	38,700	64,600
25. New Hanover Township .....	18,801.25	1,935,111.11	31,188,500	45,000.00	488,469.42	12,000.00	650,469.42	2,250	2,750

**Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1981 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. All + B(a), (b) + C1a, b, c, d, + CII)							
26. North Hanover Township†		880,618.67	33,680,540	240,049.65	839,188.59	29,000.00	1,108,238.24	6,975	8,900
27. Palmyra Boro	596,023.43	3,055,153.77	14,741,950	200,000.00	599,427.44	72,000.00	871,427.44	54,900	32,000
28. Pemberton Boro	99,000.00	447,163.54	2,642,950	40,000.00	96,000.00	45,000.00	181,000.00	5,625	3,150
29. Pemberton Township	1,991,945.32	7,958,905.77	89,007,846	475,690.00	2,426,850.66	650,000.00	3,552,540.66	76,050	118,550
30. Riverside Township	261,000.00	2,696,419.82	14,004,900	632,600.00	706,000.00	90,000.00	1,428,600.00	104,175	30,600
31. Riverton Boro	256,678.69	1,524,626.11	8,589,750	60,000.00	374,543.76	18,000.00	452,543.76	16,200	12,700
32. Shamong Township†		2,423,190.63	21,778,650	311,968.50	354,595.58	135,000.00	801,564.08	7,425	9,950
33. Southampton Township		3,584,096.93	4,477,627	1,000,000.00	948,547.19	140,244.00	2,088,771.19	111,600	43,250
34. Springfield Township†	48,386.79	1,414,829.38	3,858,700	229,000.00	394,463.87	105,000.00	728,463.87	15,075	9,400
35. Tabernacle Township†	174,398.82	3,196,064.83	16,629,100	387,326.00	509,221.73	160,000.00	1,056,547.73	15,075	15,450
36. Washington Township†		510,569.41	15,495,750	111,000.00	75,000.00	22,425.00	208,425.00	9,225	3,000
37. Westampton Township	132,961.10	2,227,160.86	15,522,700	268,000.00	694,305.08	50,000.00	1,012,305.08	6,975	18,700
38. Willingboro Township	169,104.00	16,742,235.85	46,135,050	995,841.00	3,987,555.00	300,000.00	5,283,396.00	42,975	158,250
39. Woodland Township	81,842.38	866,333.61	19,364,000	50,000.00	256,148.53	65,000.00	471,148.53	5,625	4,450
40. Wrightstown Boro	50,790.97	458,579.01	4,522,045	55,000.00	187,631.66	23,000.00	265,631.66	1,125	1,800
<b>Totals</b>	<b>\$18,928,156.37</b>	<b>\$162,595,089.88</b>	<b>\$1,361,026,843</b>	<b>\$19,890,689.56</b>	<b>\$50,112,940.04</b>	<b>\$5,299,021.00</b>	<b>\$75,302,630.60</b>	<b>\$1,512,900</b>	<b>\$1,270,700</b>

\*Revalued District  
 †Reassessed District

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget ..... \$19,573,808.28  
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes ..... .6056089  
 Rate per \$100 to be applied to Col. 11 (less Moorestown, Mt. Laurel and Willingboro) for apportionment of county library taxes ..... .0333865

(County Percentage Level of Taxable Value of Real Property in Effect—100%).



**Abstract of Ratables and Exemptions in the County of Camden, for the Year 1982**

TAXING DISTRICT	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Partial Exemptions	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
	(a)	(b)					
	Land	Improvements Thereon					
1. Audubon Boro .....	\$ 24,449,550	\$ 71,107,500	\$ 95,557,050	.....	\$ 95,557,050	\$ 641,993	\$ 96,199,043
2. Audubon Park .....	449,000	3,299,600	3,798,600	.....	3,798,600	78,052	3,876,652
3. Barrington Boro .....	13,781,951	57,750,410	71,532,361	\$2,013,126	69,519,235	545,726	70,064,961
4. Bellmawr Boro .....	42,003,600	124,5789,450	166,582,050	.....	166,582,050	1,650,514	168,232,564
5. Berlin Boro .....	23,346,611	67,427,864	90,774,475	63,810	90,710,665	3,746,344	94,457,009
6. Berlin Twp. ....	17,437,950	42,661,500	60,099,450	334,600	59,764,850	559,543	60,324,393
7. Brooklawn Boro .....	6,354,440	20,535,800	26,890,240	44,800	26,845,440	425,688	27,271,128
8. Camden City .....	36,267,302	197,115,978	233,383,280	.....	233,383,280	29,882,115	263,265,395
9. Cherry Hill Twp. ....	326,313,645	859,810,375	1,186,124,020	.....	1,186,124,020	12,546,567	1,198,670,587
10. Chesilhurst Boro .....	4,658,850	10,596,300	15,255,150	19,350	15,235,800	203,354	.....
11. Clementon Boro .....	14,434,190	43,616,000	58,050,190	448,120	57,602,070	891,939	58,494,009
12. Collingswood Boro .....	19,162,750	83,494,000	102,656,750	.....	102,656,750	3,082,659	105,739,409
13. Gibbsboro .....	9,443,600	20,789,400	30,233,000	.....	30,233,000	724,635	30,957,635
14. Gloucester City .....	32,294,800	92,857,700	125,152,500	273,200	124,879,300	4,348,655	129,227,955
15. Gloucester Twp. ....	125,181,968	374,667,425	499,849,393	.....	499,849,393	6,337,081	506,186,474
16. Haddon Twp. ....	52,932,500	174,169,700	227,102,200	1,799,400	225,302,400	1,548,773	226,851,173
17. Haddonfield Boro .....	49,305,000	106,197,800	155,502,800	.....	155,502,800	4,539,553	160,042,353
18. Haddon Heights Boro .....	22,446,600	78,194,700	100,641,300	469,300	100,172,000	867,369	101,039,369
19. Hi-Nella Boro .....	829,232	3,805,100	4,634,332	22,600	4,611,732	53,496	4,665,228
20. Laurel Springs Boro .....	3,915,850	13,404,790	17,320,640	240,800	17,079,840	3,925,516	21,005,356
21. Lawnside Boro .....	7,259,750	32,186,033	39,445,783	85,700	39,360,083	282,380	39,642,463
22. Lindenwold Boro .....	40,678,250	130,002,350	170,680,600	41,500	170,639,100	1,985,515	172,624,615
23. Magnolia Boro .....	14,243,580	39,818,750	54,062,330	.....	54,062,330	388,904	54,451,234
24. Merchantville Boro .....	9,014,650	22,171,000	31,185,650	96,500	31,089,150	3,610,338	34,699,488
25. Mt. Ephraim Boro .....	9,481,115	31,946,530	41,427,645	141,950	41,285,695	439,710	41,725,405
26. Oaklyn Boro .....	9,994,100	37,002,500	46,996,600	.....	46,996,600	247,367	47,243,967
27. Pennsauken .....	128,767,200	400,989,000	529,756,200	.....	529,756,200	5,326,847	535,083,047
28. Pine Hill Boro .....	24,640,400	61,432,900	86,073,300	.....	86,073,300	985,006	87,058,306
29. Pine Valley .....	658,000	1,194,200	1,852,200	.....	1,852,200	67,045	1,919,245
30. Runnemede Boro .....	22,380,200	71,986,000	94,366,200	.....	94,366,200	1,583,075	95,949,275
31. Somerdale Boro .....	6,673,430	32,371,860	39,045,290	305,100	38,740,190	310,190	39,050,380
32. Stratford Boro .....	28,504,700	70,805,900	99,310,600	.....	99,310,600	1,231,262	100,541,862
33. Tavistock Boro .....	357,000	545,100	902,100	.....	902,100	5,380	907,480
34. Voorhees Twp. ....	77,065,122	222,627,525	299,692,647	44,500	299,648,147	2,996,850	302,644,997
35. Waterford Twp. ....	41,010,110	87,867,600	128,877,710	487,550	128,390,160	1,914,444	130,304,604
36. Winslow Twp. ....	80,817,100	179,512,400	260,329,500	406,100	259,923,400	13,363,008	273,286,408
37. Woodlynne Boro .....	3,839,650	11,871,450	15,711,100	.....	15,711,100	98,887	15,809,987
<b>Totals</b>	<b>\$1,330,443,746</b>	<b>\$3,880,411,490</b>	<b>\$5,210,855,236</b>	<b>\$7,338,066</b>	<b>\$5,203,517,230</b>	<b>\$111,436,000</b>	<b>\$5,314,953,230</b>

TAXING DISTRICT	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 Apportionment of Taxes			
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes			
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From		
								(a) County Equalization Table Appeals (R.S. 54:2-37)		
Deduct Overpayment		Add Underpayment								
1. Audubon Boro	\$5.308	63.58			\$ 58,944,269	\$ 155,143,312	\$ 1,772,078.67			
2. Audubon Park	5.322	100.00			193,297	4,069,949	46,487.79			
3. Barrington Boro	6.041	60.25	\$ 4,115		52,486,500	122,555,576	1,395,854.87			
4. Bellmawr Boro	4.103	81.77	29,882		40,137,836	208,400,282	2,380,390.68			
5. Berlin Boro	3.833	77.94	5,479		27,726,531	122,189,019	1,395,667.98			
6. Berlin Twp.	4.40	70.81			25,067,406	85,391,799	975,362.61			
7. Brooklawn Boro	3.494	84.47			5,861,370	33,132,498	378,446.17			
8. Camden City	12.404	51.27	2,465,244		266,522,154	532,252,793	6,079,500.36			
9. Cherry Hill Twp.	4.94	68.41			583,582,202	1,782,252,789	20,357,256.19			
10. Chesilhurst Boro	3.916	85.52			2,748,044	18,187,418	207,704.41			
11. Clementon Boro	4.43	82.04			13,615,081	72,109,090	823,644.78			
12. Collingswood Boro	6.526	49.52			108,173,510	213,912,919	2,443,357.15			
13. Gibbsboro	4.241	75.50			11,624,712	42,582,347	486,384.29			
14. Gloucester City	3.772	85.54	12,826		33,202,288	162,443,069	1,855,457.90			
15. Gloucester Twp.	4.469	69.84			220,720,306	726,906,780	8,302,878.03			
16. Haddon Twp.	3.964	80.86	1,270		56,852,812	283,705,655	3,240,544.06			
17. Haddonfield Boro	7.093	43.33			206,686,283	366,728,636	4,188,849.55			
18. Haddon Heights Boro	4.879	66.27	6,580		52,386,839	153,432,788	1,752,540.72			
19. Hi-Nella Boro	8.808	49.15			4,874,125	9,539,353	108,960.44			
20. Laurel Springs Boro	5.918	51.42			16,464,286	37,469,642	427,985.92			
21. Lawnside Boro	4.609	73.54			15,408,506	55,050,969	628,803.43			
22. Lindenwald Boro	3.823	85.96	32		28,650,152	201,274,799	2,299,001.96			
23. Magnolia Boro	4.143	82.76			12,270,886	66,722,120	762,113.71			
24. Merchantville Boro	6.892	51.07	2,113		30,628,426	42,382,347	65,330,027			
25. Mt. Ephraim Boro	5.268	58.41	36		30,428,850	72,154,291	824,161.09			
26. Oaklyn Boro	4.441	73.47	6,214		17,752,381	65,002,562	742,472.57			
27. Pennsauken	4.167	78.10	130,321		182,829,251	718,042,615	8,201,629.78			
28. Pine Hill Boro	3.705	89.46			10,434,501	97,492,807	1,113,582.80			
29. Pine Valley	3.681	122.11			\$313,668	1,605,577	18,339.23			
30. Runnemede Boro	4.152	79.59			26,378,530	122,327,805	1,397,253.23			
31. Somerdale Boro	7.103	49.04			41,372,557	80,422,937	918,607.25			
32. Stratford Boro	3.796	79.38			27,797,941	128,339,803	1,465,923.50			
33. Tavistock Boro	1.954	102.06			97,062	1,004,542	11,474.08			
34. Voorhees Twp.	3.655	76.40			98,000,239	400,645,236	4,576,251.90			
35. Waterford Twp.	3.457	88.29	360		17,984,810	148,289,774	1,693,796.15			
36. Winslow Twp.	3.158	86.72	6,469		46,742,477	320,035,354	3,655,509.33			
37. Woodlyne Boro	7.141	63.38			9,286,777	25,096,764	286,660.38			
<b>Totals</b>			\$2,670,941		\$313,668	\$2,383,933,197	\$7,701,243,700	\$87,965,181.90		

**Abstract of Ratables and Exemptions in the County of Camden, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Audubon Boro	\$ 27,741.56		\$ 1,744,337.11		\$ 50,992.00	\$ 2,749,089.25			
2. Audubon Park			46,487.79	\$ 1,101.00	1,337.00	76,661.00			
3. Barrington Boro	30,087.49		1,369,767.38	33,150.00	40,281.00	1,875,824.00			
4. Bellmawr Boro	31,678.60		2,348,712.08	56,370.00	68,496.00	2,171,486.50	\$ 1,181,832.98		
5. Berlin Boro	7,654.12		1,388,013.86	33,050.00	40,160.00	1,146,657.21	L 674,639.97		
6. Berlin Twp.	1,499.74		973,862.87	23,097.00	28,066.00	731,930.00	L 619,315.75		
7. Brooklawn Boro	468.20		377,977.97	8,962.00	10,889.00	426,917.00			
8. Camden City	169,103.93		5,910,396.43		174,939.00	10,117,448.25			
9. Cherry Hill Twp.	252,060.29		20,105,195.90		585,786.00	33,229,698.00			
10. Chesilhurst Boro	1,010.60		206,729.81	4,920.00	5,977.00	183,870.20	L 152,861.25		
11. Clementon Boro	3,282.85		820,361.93	19,505.00	23,700.00	702,276.00	L 542,272.87		
12. Collingswood Boro	1,445.91		2,441,911.24		70,380.00	3,129,964.75			
13. Gibbsboro	19,240.69		467,143.60	11,518.00	13,995.00	409,106.00	L 235,306.63		
14. Gloucester City	30,752.00		1,824,705.90		53,391.00	2,319,150.00			
15. Gloucester Twp.	86,784.02		8,216,094.01	196,618.00	238,917.00	7,304,287.98	B 3,284,575.01		
16. Haddon Twp.	1,343.11		3,239,200.95	76,738.00	93,247.00	4,478,387.00			
17. Haddonfield Boro	1,681.38		4,187,168.17		120,535.00	5,868,965.00			
18. Haddon Heights Boro	1,650.18		1,750,890.54		50,429.00	2,286,391.50			
19. Hi-Nella Boro	163.00		108,797.44	2,580.00	3,135.00	224,433.55			
20. Laurel Springs Boro	484.06		427,501.86	10,135.00	12,315.00	551,096.00			
21. Lawnside Boro	3.16		628,800.27	14,890.00	18,094.00	949,584.48			
22. Lindenwold Boro	11,948.49		2,287,053.47	54,442.00	66,154.00	1,265,565.00	L 1,509,045.49		
23. Magnolia Boro	914.21		761,199.50	18,047.00	21,930.00	650,175.00	S 388,919.75		
24. Merchantville Boro	414.22		745,798.72	17,670.00	21,472.00	1,108,968.00			
25. Mt. Ephraim Boro	2,964.07		821,197.02	19,517.00	23,715.00	912,639.50			
26. Oaklyn Boro	1,646.38		740,826.19	17,582.00	21,364.00	945,638.00			
27. Pennsauken	21,609.92		8,180,019.86		236,004.00	11,107,595.50			
28. Pine Hill Boro	6,216.53		1,107,366.27	26,370.00	32,043.00	824,757.50	L 712,400.71		
29. Pine Valley			18,339.23	435.00	527.00				
30. Runnemede Boro	13,792.34		1,383,460.89		40,206.00	1,325,471.93	B 743,071.03		
31. Somerdale Boro	2,245.32		916,361.93	21,754.00	26,433.00	787,529.00	S 540,517.68		
32. Stratford Boro	18.65		1,465,904.85		42,182.00	1,207,331.13	S 799,066.57		
33. Tavistock Boro			11,474.08	271.00	330.00				
34. Voorhees Twp.	16,875.44		4,559,376.46	108,307.00	131,700.00	3,503,917.00	L 2,099,100.24		
35. Waterford Twp.	8,672.10		1,685,124.05		48,739.00	1,345,305.45	L 1,057,541.90		
36. Winslow Twp.	9,943.65		3,646,565.68	86,566.00	105,188.00	2,589,415.00	L 2,199,377.43		
37. Woodlynne Boro	7.24		286,653.14	6,788.00	8,248.00	482,124.25			
<b>Totals</b>	<b>\$765,403.45</b>		<b>\$87,199,778.45</b>	<b>\$870,446.00</b>	<b>\$2,531,224.00</b>	<b>\$108,989,655.91</b>	<b>\$16,739,785.26</b>		

**Abstract of Ratables and Exemptions in the County of Camden, for the Year 1981 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)							
1. Audubon Boro	\$ 559,878.43	\$ 5,104,296.79	\$ 13,407,900	\$ 664,000.00	\$ 972,503.07	\$ 94,000.00	\$ 1,730,503.07	\$ 114,975.00	\$ 43,300.00
2. Audubon Park	80,624.00	206,210.79	206,210.79	36,685.96	58,925.04		95,591.00		
3. Barrington Boro	912,000.00	4,231,022.38	22,477,200	100,000.00	750,000.00	60,000.00	910,000.00	56,475.00	35,000.00
4. Bellmaw Boro	1,071,000.00	6,897,897.56	22,287,600	495,000.00	1,184,200.00	200,000.00	1,879,200.00	96,300.00	58,750.00
5. Berlin Boro	335,574.00	3,618,095.04	17,610,670	216,000.00	679,094.48	130,000.00	1,025,094.48	35,100.00	22,000.00
6. Berlin Twp	276,200.00	2,652,471.62	6,181,950	175,000.00	823,852.00		220,000.00	42,525.00	17,250.00
7. Brooklawn Boro	127,400.00	952,145.97	6,054,800	100,000.00	301,000.00	20,000.00	421,000.00	30,150.00	9,600.00
8. Camden City	16,446,164.46	32,648,948.14	161,376,492		22,194,500.54	2,165,706.00	24,360,206.54	812,250.00	112,000.00
9. Cherry Hill Twp	5,273,600.00	59,194,279.90	301,185,398	1,841,353.00	8,289,600.00	1,500,000.00	11,630,953.00	206,550.00	267,250.00
10. Chesilhurst Boro	50,000.00	604,358.26	2,497,500	2,497,500	176,353.62	100,000.00	315,353.62	10,350.00	3,150.00
11. Clementon Boro	481,000.00	2,589,115.80	7,467,535	150,000.00	367,000.00	150,000.00	667,000.00	43,650.00	16,700.00
12. Collingswood Boro	1,255,800.00	6,897,983.99	16,435,450	81,800.00	1,196,900.90	301,000.00	1,579,700.00	126,675.00	49,700.00
13. Gibbsboro	174,800.00	1,311,869.23	2,036,600	153,000.00	234,300.00	30,000.00	407,300.00	14,175.00	12,250.00
14. Gloucester City	673,310.46	4,870,557.36	19,294,100	400,000.00	2,274,490.85	558,000.00	3,232,490.85	175,725.00	42,800.00
15. Gloucester Twp.	3,363,719.40	22,604,211.38	109,256,125	190,000.00	4,384,160.84	1,400,000.00	5,974,160.84	193,500.00	141,900.00
16. Haddon Twp	1,100,000.00	8,987,572.95	29,315,350	370,000.00	1,120,000.00	175,000.00	1,665,000.00	156,600.00	70,000.00
17. Haddonfield Boro	1,171,500.00	11,348,158.17	58,084,700	770,000.00	1,162,500.00	200,000.00	2,132,500.00	65,025.00	52,350.00
18. Haddon Heights Boro	841,000.00	4,928,711.04	21,877,330	105,000.00	870,000.00	45,000.00	1,020,000.00	74,475.00	39,950.00
19. Hi-Nella Boro	71,844.00	410,789.99	3,234,350	26,000.00	144,156.00	8,000.00	178,156.00	3,150.00	2,900.00
20. Laurel Springs Boro	241,515.00	1,242,562.86	2,396,900	20,000.00	239,785.00	15,000.00	274,785.00	17,550.00	9,400.00
21. Lawnside Boro	214,533.00	1,825,901.75	3,732,600	270,000.00	394,308.00	100,000.00	764,308.00	24,525.00	8,400.00
22. Lindenwold Boro	1,411,470.59	6,593,730.55	20,749,450	331,000.00	1,342,529.41	175,000.00	1,848,529.41	67,500.00	40,500.00
23. Magnolia Boro	413,800.00	2,254,071.25	7,013,834	170,000.00	411,000.00	55,000.00	636,000.00	38,925.00	20,000.00
24. Merchantville Boro	496,970.00	2,390,878.72	6,088,100	147,900.00	656,923.00	35,000.00	839,823.00	26,325.00	12,900.00
25. Mt. Ephraim Boro	420,000.00	2,197,068.52	3,209,000	227,000.00	427,800.00	30,000.00	684,800.00	85,050.00	24,700.00
26. Oaklyn Boro	371,200.00	2,096,610.19	4,838,500	130,000.00	377,600.00	45,000.00	552,600.00	61,425.00	18,150.00
27. Pennsauken	2,764,600.00	22,288,219.36	57,903,000	930,000.00	8,091,400.00	858,000.00	9,879,400.00	351,225.00	148,050.00
28. Pine Hill Boro	520,041.50	3,222,978.98	23,421,100	340,000.00	784,000.00	140,000.00	1,264,000.00	49,725.00	22,950.00
29. Pine Valley	51,308.00	70,609.23		3,000.00	3,700.00		6,700.00		
30. Runnemede Boro	489,375.00	3,981,584.85	14,125,100	250,000.00	780,625.00	100,000.00	1,130,625.00	94,725.00	44,400.00
31. Somerdale Boro	480,000.00	2,772,595.61	5,381,059	100,000.00	536,000.00	75,000.00	711,000.00	39,600.00	25,550.00
32. Stratford Boro	299,853.00	3,814,277.55	20,180,500	115,000.00	638,318.00	77,000.00	830,318.00	38,000.00	40,450.00
33. Tavistock Boro	5,636.00	17,711.08	312,500	2,242.46	3,181.54		5,424.00		
34. Voorhes Twp.	650,785.00	11,053,248.70	38,847,600	960,000.00	1,569,500.00	350,000.00	2,879,500.00	27,900.00	34,250.00
35. Waterford Twp.	364,800.00	4,501,510.40	22,650,670	355,000.00	1,042,200.00	200,000.00	1,597,200.00	55,800.00	28,600.00
36. Winslow Twp.		8,626,122.11	90,768,650	1,681,000.00	3,955,000.00	632,000.00	6,268,000.00	128,475.00	54,200.00
37. Woodlynne Boro	344,800.00	1,128,613.39	1,688,200	102,000.00	167,000.00	25,000.00	294,000.00	42,075.00	9,500.00
<b>Totals</b>	<b>\$43,806,101.84</b>	<b>\$260,136,991.46</b>	<b>\$1,144,361,513</b>	<b>\$12,036,961.42</b>	<b>\$68,604,406.38</b>	<b>\$10,268,706.00</b>	<b>\$90,910,073.81</b>	<b>\$3,404,475.00</b>	<b>\$1,538,850.00</b>

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	\$39,162,611.46	County Library Rate	027048635
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes	1.14222047	County Health Service Rate	032867731
		Net County Taxes Apportioned (12 A III)	87,199,778.45
		± Adjustments (Net Total 12 A IIb) ±	765,403.45
		Total County Taxes Apportioned (Including Adjustments—Total 12 A I)	87,965,181.90

**Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1982**

TAXING DISTRICT	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Partial Exemptions	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
	(a) Land	(b) Improvements Thereon					
1. Avalon Boro .....	\$ 131,730,200	\$ 144,418,850	\$ 276,149,050	.....	\$ 276,149,050	\$ 1,676,291	\$ 277,825,341
2. Cape May City .....	41,466,600	73,775,900	115,242,500	.....	115,242,500	990,116	116,232,616
3. Cape May Point Boro .....	10,554,800	9,797,650	20,352,450	.....	20,352,450	37,568	20,390,018
4. Dennis Township .....	20,704,785	30,824,680	51,529,465	\$1,000	51,528,465	780,745	52,309,210
5. Lower Township .....	91,026,550	195,100,300	286,126,850	.....	286,126,850	4,691,780	290,818,630
6. Middle Township .....	66,276,150	136,342,850	202,619,000	.....	202,619,000	4,460,614	207,079,614
7. North Wildwood City .....	64,846,740	117,524,350	182,371,090	.....	182,371,090	648,074	183,019,164
8. Ocean City .....	315,497,841	391,845,394	707,343,235	.....	707,343,235	3,725,161	711,068,396
9. Sea Isle City .....	95,389,400	129,952,550	224,741,950	.....	224,741,950	959,739	225,701,689
10. Stone Harbor Boro (R) .....	296,228,100	130,934,600	427,162,700	.....	427,162,700	611,570	427,774,270
11. Upper Township .....	52,845,300	99,014,780	151,860,080	.....	151,860,080	2,017,750	153,877,830
12. West Cape May Boro .....	5,305,590	8,678,780	13,984,370	.....	13,984,370	164,325	14,148,695
13. West Wildwood Boro (R) .....	8,509,650	17,633,500	26,143,150	.....	26,143,150	96,817	26,239,967
14. Wildwood City (R) .....	183,907,400	216,952,500	400,859,900	.....	400,859,900	6,761,718	407,621,618
15. Wildwood Crest Boro .....	70,648,750	133,721,900	204,370,650	.....	204,370,650	942,222	205,312,872
16. Woodbine Boro .....	2,718,950	10,438,250	13,157,200	.....	13,157,200	805,809	13,963,009
<b>Totals</b>	<b>\$1,457,656,806</b>	<b>\$1,846,356,834</b>	<b>\$3,304,013,640</b>	<b>\$1,000</b>	<b>\$3,304,012,640</b>	<b>\$29,370,299</b>	<b>\$3,333,382,939</b>

(R) = Revalued District



**Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1982 (Continued)**

TAXING DISTRICT	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 Apportionment of Taxes		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
Deduct Overpayment	Add Underpayment								
1. Avalon Boro .....	\$1.880	49.05			\$ 289,947,260	\$ 567,772,601	\$ 2,282,666.22		
2. Cape May City .....	3.603	61.86	\$11,473		77,497,384	193,741,473	778,915.92		
3. Cape May Point Boro .....	1.698	53.32			17,840,395	38,230,413	153,701.10		
4. Dennis Township .....	3.435	54.03	37		44,699,971	97,009,218	390,014.71		
5. Lower Township .....	3.118	68.19	211		140,143,749	430,962,590	1,732,636.88		
6. Middle Township .....	3.045	75.45	7,971		70,060,536	277,148,121	1,114,243.01		
7. North Wildwood City .....	3.122	56.96			142,869,444	325,888,608	1,310,198.69		
8. Ocean City .....	2.449	*53.41	16,972		632,672,095	1,343,757,463	5,402,426.54		
9. Sea Isle City .....	2.023	63.31			131,722,245	357,423,934	1,436,982.94		
10. Stone Harbor Boro .....	.828	128.24			\$ 92,201,836	335,572,434	1,349,131.43		
11. Upper Township .....	1.055	55.77	2,381		121,888,403	275,768,614	1,108,696.86		
12. West Cape May Boro .....	3.708	49.74			14,371,481	28,520,176	114,662.18		
13. West Wildwood Boro .....	1.822	121.03			4,425,065	21,814,902	87,704.37		
14. Wildwood City .....	1.859	136.19			96,286,015	394,676	1,253,276.71		
15. Wildwood Crest Boro .....	2.403	59.35			147,983,924	353,296,796	1,420,390.24		
16. Woodbine Boro .....	3.840	72.53	93		5,866,905	19,830,007	79,724.32		
Totals			\$39,138		\$192,912,916	\$1,837,958,468	\$4,978,467,629	\$20,015,372.12	

\*Tax Court Judgment



**Abstract of Ratables and Exemptions In the County of Cape May, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Avalon Boro .....	\$ 98.09	.....	\$ 2,282,568.13	\$141,937.26	.....	\$ 811,784.50	.....	.....	.....
2. Cape May City .....	4,904.64	.....	774,011.28	48,111.02	.....	664,984.00	\$1,201,722.07	.....	.....
3. Cape May Point Boro .....	90.17	.....	153,610.93	9,552.35	.....	40,898.00	.....	.....	.....
4. Dennis Township .....	1,428.05	.....	388,586.66	24,165.58	.....	1,384,061.25	.....	.....	.....
5. Lower Township .....	.....	\$ 837.20	1,733,474.08	107,789.21	.....	2,587,347.86	2,660,589.10	.....	.....
6. Middle Township .....	1,900.84	.....	1,112,342.17	69,176.17	.....	4,730,707.00	.....	.....	.....
7. North Wildwood City .....	374.38	.....	1,309,824.31	81,447.88	.....	1,499,509.00	.....	.....	.....
8. Ocean City .....	4,726.88	.....	5,397,699.66	.....	.....	5,615,297.40	.....	\$141,800.00	.....
9. Sea Isle City .....	.....	268.68	1,437,251.62	89,371.49	.....	934,620.00	.....	40,038.75	.....
10. Stone Harbor Boro .....	.....	192.95	1,349,324.38	83,903.00	.....	389,146.00	.....	.....	.....
11. Upper Township .....	831.21	.....	1,107,865.65	68,891.17	.....	447,091.00	.....	.....	.....
12. West Cape May Boro .....	29.11	.....	114,633.07	7,128.29	.....	126,606.00	181,921.83	.....	.....
13. West Wildwood Boro .....	.....	.....	87,704.37	5,453.73	.....	96,909.50	.....	.....	.....
14. Wildwood City .....	474.16	.....	1,252,802.55	77,904.54	.....	2,004,860.80	.....	107,078.76	.....
15. Wildwood Crest Boro .....	206.56	.....	1,420,183.68	88,312.05	.....	1,639,840.62	.....	.....	.....
16. Woodbine Boro .....	277.08	.....	79,447.24	4,941.24	.....	311,686.25	.....	.....	.....
<b>Totals</b>	<b>\$15,341.17</b>	<b>\$1,298.83</b>	<b>\$20,001,329.78</b>	<b>\$908,084.98</b>	<b>.....</b>	<b>\$23,285,353.18</b>	<b>\$4,044,233.00</b>	<b>\$288,917.51</b>	<b>.....</b>

**Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. All I + B(a), (b) + C1a, b, c, d, + CII)							
1. Avalon Boro .....	\$ 1,986,451.00	\$ 5,222,740.89	\$ 32,385,850	\$ 600,000.00	\$ 908,754.00	\$ 136,000.00	\$ 1,644,754.00	\$ 20,475	\$ 9,650
2. Cape May City .....	1,499,400.87	4,188,229.24	42,227,400	450,000.00	1,490,131.80	361,847.33	2,301,979.13	40,500	14,400
3. Cape May Point Boro .....	142,054.89	348,116.17	3,226,800	50,625.97	81,643.39	8,350.00	140,619.36	8,775	1,750
4. Dennis Township .....	1,796,813.49	1,796,813.49	9,542,920	632,000.00	417,742.67	227,000.00	1,276,742.67	42,300	12,250
5. Lower Township .....	1,978,146.13	9,067,346.38	29,637,350	.....	1,738,361.42	805,500.00	2,543,861.42	372,600	70,250
6. Middle Township .....	392,417.49	6,304,642.83	48,991,345	950,000.00	2,406,522.08	389,000.00	3,745,522.08	136,350	35,250
7. North Wildwood City .....	2,822,308.48	5,713,089.67	9,232,000	718,000.00	1,287,513.32	543,000.00	2,548,513.32	85,050	18,700
8. Ocean City .....	6,257,401.85	17,412,198.91	40,473,520	1,558,000.00	4,478,372.15	330,000.00	6,366,372.15	118,575	49,500
9. Sea Isle City .....	2,064,431.79	4,565,717.65	21,865,150	100,000.00	940,746.21	120,000.00	1,160,746.21	37,350	11,200
10. Stone Harbor Boro .....	1,718,512.23	3,540,885.61	119,046,600	106,000.00	752,698.34	39,800.00	898,498.34	14,175	6,000
11. Upper Township .....	.....	1,623,847.82	7,875,500	2,280,000.00	2,765,882.94	80,000.00	5,125,882.94	52,425	28,800
12. West Cape May Boro .....	94,379.73	524,668.92	440,850	56,000.00	122,071.20	50,000.00	228,071.20	15,975	2,850
13. West Wildwood Boro .....	288,000.00	478,067.60	250,100	7,000.00	59,500.00	26,500.00	93,000.00	9,225	1,550
14. Wildwood City .....	4,136,556.71	7,579,203.36	51,688,400	271,000.00	3,099,327.83	800,000.00	4,170,327.83	43,875	10,200
15. Wildwood Crest Boro .....	1,785,000.00	4,933,336.35	15,223,100	217,000.00	1,492,659.44	306,016.88	2,015,676.32	41,625	19,250
16. Woodbine Boro .....	140,161.45	536,236.18	11,049,825	55,000.00	217,529.76	87,000.00	359,529.76	15,075	4,050
<b>Totals</b>	<b>\$25,305,222.62</b>	<b>\$73,833,141.07</b>	<b>\$443,156,510</b>	<b>\$8,050,625.97</b>	<b>\$22,259,456.55</b>	<b>\$4,310,014.21</b>	<b>\$34,620,096.73</b>	<b>\$1,054,350</b>	<b>\$295,650</b>

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ..... \$ 8,838,812.23  
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes ..... \$ .4020388122

County Percentage Level of Taxable Value of Real Property 100%  
 Net County Taxes Apportioned (12 A III) ..... \$20,001,329.78  
 †Adjustments (Net Total 12 A IIb)± ..... +14,042.34  
 Total County Taxes Apportioned (including Adjustments—  
 Total 12 A I) ..... \$20,015,372.12  
 †Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

**Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1982**

TAXING DISTRICT	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Partial Exemptions	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
	(a) Land	(b) Improvements Thereon					
1. Bridgeton .....	\$ 23,334,900	\$ 147,602,550	\$ 170,937,450	\$1,095,500	\$ 169,841,950	\$ 6,020,981	\$ 175,862,931
2. Commercial .....	12,005,580	24,673,950	36,679,530	.....	36,679,530	1,858,463	38,537,993
3. Deerfield .....	5,753,200	20,418,100	26,171,300	.....	26,171,300	791,008	26,962,308
4. Downe .....	7,895,400	11,538,100	19,433,500	.....	19,433,500	699,810	20,133,310
5. Fairfield .....	6,237,700	23,629,700	29,867,400	.....	29,867,400	619,991	30,487,391
6. Greenwich .....	4,803,500	11,379,300	16,182,800	.....	16,182,800	385,172	16,567,972
7. Hopewell .....	12,932,700	50,723,500	63,656,200	.....	63,656,200	1,305,747	64,961,947
8. Lawrence .....	9,195,590	13,442,400	22,637,990	.....	22,637,990	760,079	23,398,069
9. Maurice River .....	30,601,921	30,471,050	61,072,971	.....	61,072,971	1,355,076	62,428,047
10. Millville .....	46,928,000	197,968,650	244,896,650	.....	244,896,650	5,046,082	249,942,732
11. Shiloh .....	605,990	3,941,610	4,547,600	.....	4,547,600	168,157	4,715,757
12. Stow Creek .....	4,947,900	13,532,500	18,480,400	.....	18,480,400	608,386	19,088,786
13. Upper Deerfield .....	32,136,100	117,454,600	149,590,700	.....	149,590,700	1,859,700	151,450,400
14. Vineland .....	135,116,700	508,412,600	643,529,300	2,200,900	641,328,400	15,631,047	656,959,447
<b>Totals</b>	<b>\$332,495,181</b>	<b>\$1,175,188,610</b>	<b>\$1,507,683,791</b>	<b>\$3,296,400</b>	<b>\$1,504,387,391</b>	<b>\$37,109,699</b>	<b>\$1,541,497,090</b>

**Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1982 (Continued)**

TAXING DISTRICT	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 Apportionment of Taxes		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
							Deduct Overpayment	Add Underpayment	
1. Bridgeton .....	\$3.83	112.71	\$ 38,656	\$ 1,688,528	.....	\$ 174,213,059	\$ 1,776,304.35	.....	.....
2. Commercial .....	3.08	89.54	117	.....	\$ 5,772,665	44,310,775	451,799.78	.....	.....
3. Deerfield .....	3.66	67.68	.....	.....	13,495,874	40,458,182	412,518.13	.....	.....
4. Downe .....	3.80	78.99	164	.....	6,271,104	26,404,578	269,225.32	.....	.....
5. Fairfield .....	4.09	63.22	1,312	.....	18,114,706	48,603,409	495,568.17	.....	.....
6. Greenwich .....	2.99	95.10	.....	.....	.....	18,032,003	183,857.20	.....	.....
7. Hopewell .....	2.47	103.26	.....	602,587	.....	64,359,360	656,218.38	.....	.....
8. Lawrence .....	5.27	71.61	3,184	.....	.....	9,672,666	337,226.79	.....	.....
9. Maurice River .....	2.46	114.19	8,690	5,566,945	.....	56,869,782	579,853.44	.....	.....
10. Millville .....	4.13	72.99	83,015	.....	.....	106,248,572	356,274,319	3,632,630.21	.....
11. Shiloh .....	3.18	82.43	.....	.....	1,133,274	5,849,031	59,637.66	.....	.....
12. Stow Creek .....	2.77	92.67	.....	.....	2,244,177	21,332,963	217,514.32	.....	.....
13. Upper Deerfield .....	1.80	124.84	3,152	25,010,315	.....	126,443,237	1,289,235.57	.....	.....
14. Vineland .....	3.55	85.61	84,255	.....	136,321,044	793,364,746	8,089,274.45	.....	.....
<b>Totals</b>	.....	.....	\$222,515	\$32,868,375	\$300,738,113	\$1,809,589,343	\$18,450,863.77	.....	.....

**Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bridgeton .....	\$ 36,359.15	.....	\$ 1,739,945.20	.....	\$ 90,713.80	\$ 3,416,763.11	.....	.....	
2. Commercial .....	5,701.08	.....	446,098.70	.....	23,072.70	586,353.00	.....	.....	
3. Deerfield .....	.....	.....	412,518.13	.....	21,066.65	345,767.00	207,316.49	.....	
4. Downe .....	509.04	.....	268,716.28	.....	13,748.91	482,428.25	.....	.....	
5. Fairfield .....	2,640.28	.....	492,927.89	.....	25,307.88	472,140.00	256,381.98	.....	
6. Greenwich .....	3,481.48	.....	180,375.72	.....	9,389.30	212,086.00	93,228.92	.....	
7. Hopewell .....	6,319.81	.....	649,898.57	.....	33,512.04	577,872.00	340,620.48	.....	
8. Lawrence .....	47.52	.....	337,179.27	.....	17,221.64	687,754.50	.....	.....	
9. Maurice River .....	852.58	.....	579,000.86	.....	29,612.20	730,575.00	.....	.....	
10. Millville .....	50,964.62	.....	3,581,665.59	.....	185,512.69	4,215,130.83	.....	\$255,458.01	
11. Shiloh .....	.....	.....	59,637.66	.....	3,045.60	59,642.00	27,264.05	.....	
12. Stow Creek .....	.....	.....	217,514.32	.....	11,108.11	186,021.65	113,563.82	.....	
13. Upper Deerfield .....	.....	.....	1,289,235.57	.....	65,839.22	787,542.09	578,864.55	.....	
14. Vineland .....	51,557.67	.....	8,037,716.76	.....	.....	10,683,214.00	.....	662,649.74	
<b>Totals</b>	<b>\$158,433.23</b>	<b>.....</b>	<b>\$18,292,430.54</b>	<b>.....</b>	<b>\$529,150.00</b>	<b>\$23,443,289.43</b>	<b>\$1,617,240.29</b>	<b>\$918,107.75</b>	

**Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes		13 Total Amount of Exempt Property	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D		(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)							
1. Bridgeton .....	\$1,485,500.00	\$ 6,732,921.37	\$ 49,832,650	\$ 824,000.00	\$ 4,487,098.25	\$ 473,000.00	\$ 5,784,098.25	\$ 150,975.00	\$ 40,950.00
2. Commercial .....	129,437.03	1,184,961.43	4,182,700	140,000.00	511,360.74	100,000.00	751,360.74	80,325.00	13,500.00
3. Deerfield .....	.....	986,668.27	5,338,300	259,600.00	222,700.00	90,000.00	572,300.00	27,000.00	5,850.00
4. Downe .....	.....	764,893.44	5,312,000	113,100.00	275,565.22	76,038.19	464,603.41	29,475.00	6,500.00
5. Fairfield .....	.....	1,246,757.75	3,087,800	322,936.48	458,531.27	285,000.00	1,066,467.75	42,975.00	11,150.00
6. Greenwich .....	.....	495,079.94	1,296,800	65,418.22	71,362.16	60,000.00	196,780.38	9,450.00	2,300.00
7. Hopewell .....	.....	1,601,903.09	17,394,700	350,000.00	244,000.00	131,000.00	725,000.00	30,150.00	12,650.00
8. Lawrence .....	189,521.00	1,231,676.41	2,843,075	132,000.00	251,479.00	140,000.00	523,479.00	24,760.00	4,950.00
9. Maurice River .....	193,000.00	1,532,188.06	30,144,250	232,530.23	418,986.77	130,000.00	781,517.00	46,575.00	10,650.00
10. Millville .....	2,070,000.00	10,307,767.12	47,832,400	425,000.00	3,913,541.99	375,000.00	4,713,541.99	216,900.00	75,900.00
11. Shiloh .....	.....	149,589.31	294,700	19,000.00	27,498.45	16,231.10	62,729.55	7,875.00	1,550.00
12. Stow Creek .....	.....	528,207.90	1,139,200	92,948.42	107,596.83	44,000.00	244,545.25	14,625.00	3,050.00
13. Upper Deerfield .....	.....	2,721,481.43	21,781,900	824,277.24	1,348,245.58	300,000.00	2,472,522.82	52,775.00	20,300.00
14. Vineland .....	3,874,767.54	23,258,348.06	173,982,100	1,425,000.00	8,891,675.13	900,000.00	11,216,675.13	398,700.00	118,200.00
<b>Totals</b>	<b>\$7,942,225.57</b>	<b>\$52,742,443.58</b>	<b>\$364,462,575</b>	<b>\$5,225,710.59</b>	<b>\$21,229,641.39</b>	<b>\$3,120,209.29</b>	<b>\$29,575,621.27</b>	<b>\$1,113,550.00</b>	<b>\$327,500.00</b>

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ..... \$13,855,455.12  
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes ..... 1.019616071  
 Net County Taxes Apportioned (12 A III) ..... \$18,292,430.54  
 ±Adjustments (Net Total 12 A II) ± ..... 158,433.23  
 Total County Taxes Apportioned (Including Adjustments—Total 12 A I) ..... \$18,450,863.77  
 ±Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Total amount to be raised by Taxation for County Board of Health purposes ..... \$ 529,150.00  
 Rate per \$100 to be applied to Col. 11 for apportionment of Local Health Service Taxes ..... .0520701823



**Abstract of Ratables and Exemptions in the County of Essex, for the Year 1982**

TAXING DISTRICT	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Partial Exemptions	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4-5)
	(a)	(b)					
	Land	Improvements Thereon					
1. Belleville Town .....	\$ 145,886,400	\$ 294,881,600	\$ 440,768,000	.....	\$ 440,768,000	\$ 5,726,500	\$ 446,494,500
2. Bloomfield Town .....	150,091,300	286,627,000	436,718,300	.....	436,718,300	5,459,400	442,177,700
3. Caldwell Boro .....	37,273,300	66,535,600	103,808,900	.....	103,808,900	3,422,900	107,231,800
4. Cedar Grove Twp. ....	88,413,400	152,539,200	240,952,600	.....	240,952,600	1,291,500	242,244,100
5. East Orange City .....	99,667,900	263,368,900	363,036,800	\$ 33,600	363,003,200	23,432,700	386,435,900
6. Essex Fells Boro .....	24,710,100	43,126,200	67,836,300	.....	67,836,300	249,200	68,085,500
7. Fairfield Boro .....	113,570,800	234,582,300	348,153,100	.....	348,153,100	7,476,600	355,629,700
8. Glen Ridge Boro .....	29,328,300	51,373,300	80,701,600	.....	80,701,600	824,800	81,526,400
9. Irvington Town .....	83,462,600	223,587,600	307,050,200	.....	307,050,200	12,855,800	319,906,000
10. Livingston Twp. ....	280,482,000	479,694,300	760,176,300	25,100	760,151,200	9,139,800	769,291,000
11. Maplewood Twp. ....	199,970,300	339,124,200	539,094,500	.....	539,094,500	3,743,700	542,838,200
12. Millburn Twp. ....	268,259,500	497,781,300	766,040,800	.....	766,040,800	8,228,000	774,268,800
13. Montclair Town .....	114,557,600	342,665,300	457,222,900	.....	457,222,900	6,915,600	464,138,500
14. Newark City .....	224,878,800	687,669,200	932,548,000	4,488,700	928,059,300	96,928,100	1,024,987,400
15. North Caldwell Boro .....	30,721,400	62,089,500	92,810,900	.....	92,810,900	327,200	93,138,100
16. Nutley Town .....	139,533,500	343,039,000	482,572,500	.....	482,572,500	7,783,100	490,355,600
17. Orange City .....	27,959,500	93,332,600	121,292,100	.....	121,292,100	2,180,500	123,472,600
18. Roseland Boro .....	49,633,800	130,628,500	180,262,500	.....	180,262,500	1,153,000	181,415,500
19. South Orange Village .....	83,154,600	162,435,900	245,590,500	222,800	245,367,700	6,260,300	251,628,000
20. Verona Boro .....	49,356,400	123,785,900	173,142,300	2,000	173,140,300	1,079,800	174,220,100
21. West Caldwell Boro .....	94,121,500	189,993,100	284,114,600	.....	284,114,600	2,114,500	286,229,100
22. West Orange Town .....	148,401,300	303,817,700	452,219,000	.....	452,219,000	5,769,100	457,988,100
<b>Totals</b>	<b>\$2,503,434,300</b>	<b>\$5,372,878,400</b>	<b>\$7,876,112,700</b>	<b>\$4,772,200</b>	<b>\$7,871,340,500</b>	<b>\$212,342,100</b>	<b>\$8,083,682,600</b>

(COUNTY PERCENTAGE LEVEL OF TAXABLE VALUE OF REAL PROPERTY IN EFFECT 100%)

**Abstract of Ratables and Exemptions in the County of Essex, for the Year 1982 (Continued)**

TAXING DISTRICT	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 Apportionment of Taxes		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
Deduct Overpayment		Add Underpayment							
1. Belleville Town .....	\$ 4.82	78.00	\$ 23,297	.....	\$ 146,596,256	\$ 593,114,053	\$ 6,641,687.79	.....	.....
2. Bloomfield Town .....	7.49	50.78	257,648	.....	450,202,879	893,594,362	10,006,464.59	.....	.....
3. Caldwell Boro .....	5.42	61.89	.....	.....	67,332,949	174,658,149	1,955,280.95	.....	.....
4. Cedar Grove Twp. ....	3.44	69.49	2,196	.....	112,375,209	354,621,505	2,164,077.28	.....	.....
5. East Orange City .....	9.98	82.58	431,977	.....	98,810,306	495,480,982	5,548,393.22	.....	.....
6. Essex Fells Boro .....	4.81	53.38	.....	.....	59,381,965	127,467,465	1,427,379.94	.....	.....
7. Fairfield Boro .....	3.41	75.03	.....	.....	134,240,297	489,869,997	5,485,561.44	.....	.....
8. Glen Ridge Boro .....	10.12	40.83	30,197	.....	117,896,676	199,453,273	2,233,476.61	.....	.....
9. Irvington Town .....	7.67	61.84	116,944	.....	208,448,750	526,709,494	5,898,089.92	.....	.....
10. Livingston Twp. ....	3.96	67.09	.....	.....	387,321,513	1,156,612,513	12,951,740.36	.....	.....
11. Maplewood Twp. ....	3.75	104.73	27,325	17,105,082	.....	528,750,739	5,898,551.79	.....	.....
12. Millburn Twp. ....	3.75	65.76	31,589	.....	416,093,219	1,190,393,608	13,330,020.87	.....	.....
13. Montclair Twp. ....	7.65	53.02	113,663	.....	414,249,758	879,686,765	9,850,727.40	.....	.....
14. Newark City .....	10.12	51.96	19,598,224	.....	1,220,272,643	2,349,234,522	26,306,714.88	.....	.....
15. North Caldwell Boro ..	6.63	44.75	.....	.....	115,418,207	208,556,307	2,335,412.34	.....	.....
16. Nutley Town .....	5.01	70.87	11,585	.....	214,819,883	705,186,868	7,896,678.55	.....	.....
17. Orange City .....	10.78	55.71	227,270	.....	109,847,827	238,782,621	2,673,896.44	.....	.....
18. Roseland Boro .....	3.82	65.63	1,825	.....	100,106,515	281,523,840	3,152,502.36	.....	.....
19. South Orange Village ..	6.56	64.52	123,542	.....	138,516,778	390,268,318	4,370,222.41	.....	.....
20. Verona Boro .....	7.38	47.45	.....	.....	196,658,196	370,928,896	4,153,659.67	.....	.....
21. West Caldwell Boro .....	4.56	67.73	.....	.....	142,708,151	428,937,251	4,803,236.90	.....	.....
22. West Orange Town .....	7.74	48.22	.....	.....	503,260,152	962,279,965	10,775,605.59	.....	.....
<b>Totals</b>	.....	.....	\$20,995,282	\$17,105,082	\$5,352,557,927	\$13,544,111,493	\$151,666,883.60	.....	.....

\*R.S. 55:14J30 (b)  
 \*\*R.S. 40:55C-40  
 \*\*\*S1064—45% CEDAR GROVE

\* 42,012,180 \*\*\*-159,579,677 \*\*\*-1,786,972.32  
 \*\* 61,968,586 \$13,384,531,816 \$149,879,911.28  
 \$5,456,538,693

**Abstract of Ratables and Exemptions in the County of Essex, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30. L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Belleville Town .....	\$ 98,175.92	.....	\$ 6,543,511.87	.....	.....	\$ 8,889,975.00	.....	.....	.....
2. Bloomfield Town .....	300,088.65	.....	9,706,375.94	.....	.....	13,884,657.00	.....	\$ 113,766.43	.....
3. Caldwell Boro .....	.....	.....	1,955,820.95	.....	.....	.....	C \$ 2,637,453.48	.....	.....
4. Cedar Grove Twp. ....	41,670.80	.....	2,142,406.48	.....	.....	4,895,336.00	.....	.....	.....
5. East Orange City .....	450,454.51	.....	5,097,938.71	.....	.....	6,700,000.00	.....	457,895.50	.....
6. Essex Fells Boro .....	2,126.78	.....	1,425,253.16	.....	.....	624,167.00	R 863,096.28	.....	.....
7. Fairfield Boro .....	7,036.91	.....	5,478,524.53	.....	.....	2,112,633.18	R 3,226,023.45	.....	.....
8. Glen Ridge Boro .....	2,204.58	.....	2,231,272.03	.....	.....	4,073,881.20	.....	.....	.....
9. Irvington Twp. ....	176,219.28	.....	5,721,870.64	.....	.....	9,064,486.50	.....	.....	.....
10. Livingston Twp. ....	235,081.31	.....	12,716,859.05	.....	.....	16,279,079.00	.....	.....	.....
11. Maplewood Twp. ....	72,815.85	.....	5,825,735.94	.....	.....	11,444,344.63	J 9,650,926.21	.....	.....
12. Millburn Twp. ....	1,120.18	.....	13,328,900.69	.....	.....	16,134,168.00	.....	933,293.86	.....
13. Montclair Twp. ....	28,150.85	.....	9,822,576.55	.....	.....	38,596,010.00	.....	1,938,795.72	.....
14. Newark City .....	1,274,828.88	.....	25,031,885.98	.....	.....	1,405,358.00	R 1,442,846.21	.....	.....
15. North Caldwell Boro .....	664.80	.....	2,334,747.54	.....	.....	10,562,618.00	.....	.....	.....
16. Nutley Town .....	90,993.41	.....	7,805,685.14	.....	.....	3,960,588.00	.....	141,760.00	.....
17. Orange City .....	284,773.45	.....	2,389,112.99	.....	.....	1,299,693.50	R 1,653,360.01	.....	.....
18. Roseland Boro .....	.....	.....	3,152,502.36	.....	.....	4,313,048.59	J 7,099,378.79	.....	.....
19. South Orange Village .....	57,175.82	.....	4,313,048.59	.....	.....	6,326,152.50	.....	.....	.....
20. Verona Boro .....	86,434.79	.....	4,067,224.88	.....	.....	.....	C 6,462,856.50	.....	.....
21. West Caldwell Boro .....	22,200.57	.....	4,781,036.33	.....	.....	17,140,354.00	.....	.....	.....
22. West Orange Town .....	344,507.00	.....	10,431,098.59	.....	.....	.....	.....	.....	.....
Totals	\$3,576,724.34	.....	\$146,303,186.94	.....	.....	\$173,373,501.51	\$33,035,940.91	\$3,585,511.51	.....

R—REGIONAL: FAIRFIELD, ESSEX FELLS, NORTH CALDWELL, ROSELAND  
 J—JOINT: MAPLEWOOD, SOUTH ORANGE  
 C—CONSOLIDATED: CALDWELL, WEST CALDWELL

**Abstract of Ratables and Exemptions in the County of Essex, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. All I + B(a), (b) + C1a, b, c, d, + CII)							
1. Belleville Town .....	\$ 6,066,301.62	\$ 21,479,788.49	\$ 68,408,545	\$ 950,000.00	\$ 5,248,320.86	\$ 670,000.00	\$ 6,868,320.86	\$ 260,100	\$ 94,500
2. Bloomfield Town .....	9,382,908.57	33,087,707.94	71,421,200	950,000.00	6,119,714.00	600,000.00	7,669,714.00	318,375	141,700
3. Caldwell Boro .....	1,210,133.80	5,803,408.23	52,117,500	608,000.00	1,140,192.49	103,000.00	1,851,192.49	26,100	19,950
4. Cedar Grove Twp. ....	1,290,377.41	8,328,119.89	72,735,800	967,276.00	1,416,749.92	75,000.00	2,459,025.92	49,950	51,700
5. East Orange City .....	26,277,202.42	38,533,036.63	182,492,100	.....	19,394,340.42	2,700,000.00	22,094,340.42	173,025	60,450
6. Essex Fells Boro .....	361,496.41	3,274,012.83	10,602,700	310,000.00	449,231.50	41,135.63	801,367.13	2,025	7,650
7. Fairfield Boro .....	1,286,210.38	12,103,391.54	21,910,000	1,348,000.00	2,254,626.39	340,000.00	3,942,626.39	30,375	31,700
8. Glen Ridge Boro .....	1,944,367.90	8,249,521.13	32,292,600	250,000.00	821,765.10	50,000.00	1,121,765.10	21,600	28,750
9. Irvington Town .....	9,750,326.12	24,536,683.26	59,477,500	1,500,000.00	8,592,808.05	850,000.00	10,942,808.05	233,325	61,850
10. Livingston Twp. ....	1,432,741.95	30,428,480.00	120,920,100	1,342,500.00	4,327,260.22	453,000.00	6,122,760.22	76,725	125,550
11. Maplewood Twp. ....	4,835,115.99	20,311,778.14	71,110,300	233,000.00	3,094,748.66	386,000.00	3,713,748.66	134,325	82,650
12. Millburn Twp. ....	4,212,147.23	28,985,392.55	79,495,200	2,380,000.00	5,083,011.75	270,000.00	7,733,011.75	35,775	70,800
13. Montclair Town .....	8,591,967.42	35,482,005.83	94,440,100	2,483,475.04	6,893,013.41	500,000.00	9,876,488.45	138,825	86,550
14. Newark City .....	38,101,867.37	103,668,568.07	1,629,110,100	16,986,894.00	165,206,083.39	8,000,000.00	190,192,977.39	775,575	165,250
15. North Caldwell Boro .....	990,254.03	6,173,205.78	26,622,800	284,358.95	630,293.94	120,000.00	1,034,652.89	7,425	20,850
16. Nutley Town .....	6,196,167.07	24,564,470.21	37,594,200	700,000.00	3,294,857.62	230,000.00	4,224,857.62	207,000	109,450
17. Orange City .....	6,811,052.75	13,302,513.74	64,746,200	626,300.00	7,577,665.45	909,000.00	9,112,965.45	87,750	24,900
18. Roseland Boro .....	822,982.69	6,928,538.56	16,651,900	505,200.00	1,196,895.50	85,000.00	1,786,895.50	15,750	19,300
19. South Orange Village .....	5,079,102.80	16,491,528.18	60,707,300	913,825.69	2,241,595.52	250,000.00	3,405,421.21	38,025	43,600
20. Verona Boro .....	2,448,109.00	12,841,486.38	26,244,800	450,000.00	1,502,571.66	144,357.23	2,096,929.09	68,625	55,600
21. West Caldwell Boro .....	1,807,062.92	13,050,955.75	26,654,800	620,000.00	1,809,571.52	260,000.00	2,689,571.52	37,125	44,800
22. West Orange Town .....	7,864,905.42	35,436,358.01	73,583,400	1,950,000.00	6,298,453.74	650,000.00	8,898,453.74	162,450	136,500
<b>Totals</b>	<b>\$146,762,810.27</b>	<b>\$503,060,951.14</b>	<b>\$2,899,339,145</b>	<b>\$36,358,829.68</b>	<b>\$254,593,571.31</b>	<b>\$17,687,492.86</b>	<b>\$308,639,893.85</b>	<b>\$2,900,250</b>	<b>\$1,484,050</b>

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ..... \$118,224,558.65  
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes ..... 1.119799433  
 Net County Taxes Apportioned (12 A III) ..... \$146,303,186.94

±Adjustments (Net Total 12 A 11b)± ..... \$ 3,576,724.34  
 Total County Taxes Apportioned (including Adjustments—Total 12 A I) ..... \$149,879,911.28  
 ±Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

**Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1982**

TAXING DISTRICT	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Partial Exemptions	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
	(a) Land	(b) Improvements Thereon					
1. Clayton Boro .....	\$ 17,619,900	\$ 42,772,925	\$ 60,392,825	\$ 114,125	\$ 60,278,931	\$ 1,028,931	\$ 61,307,631
2. Detford Twp. ....	145,039,000	291,292,900	436,331,900	9,000	436,322,900	3,886,240	440,209,140
3. East Greenwich Twp. ....	11,046,500	33,015,700	44,062,200	.....	44,062,200	662,646	44,724,846
4. Elk Twp. ....	7,976,600	24,216,100	32,192,700	.....	32,192,700	755,209	32,947,909
5. Franklin Twp. ....	44,322,000	89,321,100	133,643,100	.....	133,643,100	2,937,898	136,580,998
6. Glassboro Boro .....	39,187,500	136,009,100	175,196,600	134,200	175,062,400	6,212,206	181,274,606
7. Greenwich Twp. ....	7,982,600	101,828,860	109,811,460	.....	109,811,460	501,974	110,313,434
8. Harrison Twp. ....	18,927,400	35,779,300	54,706,700	11,000	54,695,700	1,442,450	56,138,150
9. Logan Twp. ....	23,414,500	57,454,700	80,869,200	.....	80,869,200	999,383	81,868,583
10. Mantua Twp. ....	30,154,100	79,414,800	109,568,900	43,500	109,525,400	2,415,995	111,941,395
11. Monroe Twp. ....	73,132,600	155,400,400	228,533,000	.....	228,533,000	7,088,476	235,601,476
12. National Park Boro .....	6,787,600	21,612,800	28,400,400	.....	28,400,400	260,626	28,661,026
13. Newfield Boro .....	5,658,200	22,040,400	26,698,600	.....	26,698,600	403,505	27,102,105
14. Paulsboro Boro .....	18,444,800	77,830,800	96,275,600	.....	96,275,600	2,181,539	98,457,139
15. Pitman Boro .....	30,415,250	131,872,400	162,287,650	.....	162,287,650	1,360,899	163,648,549
16. South Harrison Twp. ....	5,264,700	11,834,950	17,099,650	.....	17,099,650	283,424	17,383,074
17. Swedesboro Boro .....	3,516,200	22,106,100	25,622,300	36,000	25,586,300	1,641,937	27,228,237
18. Washington Twp. ....	107,767,550	336,758,300	444,525,850	.....	444,525,850	3,879,098	448,404,948
19. Wenonah Boro .....	5,051,050	18,548,750	23,599,800	.....	23,599,800	207,309	23,807,109
20. West Deptford Twp. ....R	150,981,100	362,041,100	513,023,200	11,417,700	501,605,500	2,685,644	504,291,144
21. Westville Boro .....	12,372,300	42,814,000	55,186,300	.....	55,186,300	584,554	55,770,854
22. Woodbury City .....	26,311,000	57,703,600	84,014,600	207,900	83,806,700	5,634,303	89,441,003
23. Woodbury Heights Boro .....	17,578,400	42,392,900	59,971,300	.....	59,971,300	664,126	60,635,426
24. Woolwich Twp. ....	11,653,100	17,616,000	29,269,100	.....	29,269,100	958,343	30,227,443
<b>Totals</b>	<b>\$819,603,850</b>	<b>\$2,211,678,985</b>	<b>\$3,031,292,935</b>	<b>\$11,973,425</b>	<b>\$3,019,309,510</b>	<b>\$48,656,515</b>	<b>\$3,067,966,025</b>



**Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1982 (Continued)**

TAXING DISTRICT	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 Apportionment of Taxes		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
				Deduct Overpayment	Add Underpayment				
1. Clayton Boro .....	3.76	78.08	\$ 924		\$ 18,424,278	\$ 79,732,833	\$ 498,882.59		
2. Detford Twp. ....	2.38	107.57	165	\$24,458,858		415,750,447	2,601,320.80		
3. East Greenwich Twp. ....	4.08	51.72	206		42,699,508	87,424,558	547,009.16		
4. Elk Twp. ....	3.34	67.05	119		16,647,172	49,595,200	310,313.59		
5. Franklin Twp. ....	3.47	69.01			62,271,722	198,852,520	1,244,205.90		
6. Glassboro Boro .....	3.31	89.82	27,360		28,103,056	209,405,022	1,310,232.14		
7. Greenwich Twp. ....	4.58	42.08	29,994		171,763,718	282,107,146	1,765,124.09		
8. Harrison Twp. ....	3.46	75.54			19,295,352	75,433,502	471,961.99		
9. Logan Twp. ....	2.51	81.21			21,989,644	103,858,227	649,833.45		
10. Mantua Twp. ....	3.80	71.48	441		46,023,707	157,965,543	988,379.02		
11. Monroe Twp. ....	3.24	69.62			104,975,136	340,576,612	2,130,963.33		
12. National Park Boro .....	3.77	80.49			7,112,717	35,773,743	223,833.73		
13. Newfield Boro .....	2.52	100.32	218		648,508	27,750,831	173,634.95		
14. Paulsboro Boro .....	2.82	90.09	1,008		15,479,726	113,937,873	712,901.06		
15. Pitman Boro .....	2.64	106.92	362	6,217,949		157,430,962	985,034.19		
16. South Harrison Twp. ....	3.97	57.74	12		13,427,488	30,810,574	192,779.54		
17. Swedesboro Boro .....	2.69	101.53	7,047		2,547,521	29,782,805	186,348.87		
18. Washington Twp. ....	2.83	82.04			101,762,223	550,167,171	3,442,356.36		
19. Wenonah Boro .....	5.81	47.49	50		26,238,229	50,045,388	313,130.39		
20. West Deptford Twp. ....	1.96	116.62	9,658	53,766,119		450,534,683	2,818,963.06		
21. Westville Boro .....	3.48	79.19	20,090		16,183,583	71,974,527	450,339.43		
22. Woodbury City .....	5.49	52.74	35,879		80,331,552	169,808,434	1,062,479.14		
23. Woodbury Heights Boro .....	2.85	87.12			10,617,881	71,253,307	445,826.81		
24. Woolwich Twp. ....	2.85	82.84	445		8,676,776	38,904,664	243,423.68		
<b>Totals</b>			\$133,978	\$84,442,926	\$815,219,495	\$3,798,876,572	\$23,769,297.07		



**Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30. L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Clayton Boro .....	\$ 5,394.57	.....	\$ 493,488.02	\$ 13,732.26	.....	\$ 1,187,297.00	.....	.....	
2. Detford Twp. ....	10,756.00	.....	2,590,564.80	.....	.....	6,502,532.83	.....	.....	
3. East Greenwich Twp. ....	40.50	.....	546,968.86	15,213.38	.....	660,547.50	K 599,123.43	.....	
4. Elk Twp. ....	665.85	.....	309,847.74	8,815.75	.....	313,903.00	S 320,840.16	.....	
5. Franklin Twp. ....	1,518.72	.....	1,242,687.18	34,570.17	.....	1,348,554.30	S 1,331,585.84	.....	
6. Glassboro Boro .....	7,817.27	.....	1,302,414.87	36,245.08	.....	3,478,128.93	.....	.....	
7. Greenwich Twp. ....	192.40	.....	1,764,931.69	49,089.95	.....	2,717,448.00	.....	.....	
8. Harrison Twp. ....	912.42	.....	417,069.57	12,013.04	.....	588,792.95	C 696,962.62	.....	
9. Logan Twp. ....	2,633.47	.....	647,199.98	18,007.79	.....	1,301,869.50	.....	.....	
10. Mantua Twp. ....	1,209.50	.....	987,169.52	27,460.15	.....	1,113,376.00	C 1,611,092.38	.....	
11. Monroe Twp. ....	2,740.66	.....	2,128,222.67	.....	.....	4,823,352.00	.....	.....	
12. National Park Boro .....	39.76	.....	223,793.97	6,224.59	.....	353,203.36	G 324,009.71	.....	
13. Newfield Boro .....	274.68	.....	173,360.27	4,819.67	.....	355,537.00	.....	.....	
14. Pausboro Boro .....	1,887.15	.....	711,013.91	.....	.....	1,331,193.23	.....	.....	
15. Pitman Boro .....	6,683.66	.....	978,350.53	27,273.87	.....	2,158,597.25	.....	.....	
16. South Harrison Twp. ....	54.50	.....	192,825.04	5,360.47	.....	231,800.00	K 224,040.54	.....	
17. Swedesboro Boro .....	568.32	.....	185,780.55	5,165.35	.....	*246,241.35	K 205,910.07	.....	
18. Washington Twp. ....	8,184.53	.....	3,434,171.83	95,521.94	.....	7,678,302.00	.....	.....	
19. Wenonah Boro .....	328.66	.....	312,801.73	.....	.....	298,683.50	G 5323,923.88	.....	
20. West Deptford Twp. ....	8,104.95	.....	2,810,858.11	.....	.....	6,650,186.02	.....	.....	
21. Westville Boro .....	1,840.38	.....	448,499.05	.....	.....	493,951.50	G 628,826.88	.....	
22. Woodbury City .....	3,587.49	.....	1,058,891.65	.....	.....	2,635,831.92	.....	.....	
23. Woodbury Heights Boro .....	73.40	.....	445,653.41	12,395.12	.....	385,147.70	G 670,819.87	.....	
24. Woolwich Twp. ....	45.24	.....	243,378.44	6,769.42	.....	*320,533.80	K 263,312.95	.....	
<b>Totals</b>	<b>\$65,654.08</b>	<b>.....</b>	<b>\$23,703,642.99</b>	<b>\$379,568.00</b>	<b>.....</b>	<b>\$47,174,810.44</b>	<b>\$7,400,448.33</b>	<b>.....</b>	

\*CONSOLIDATED SCHOOLS

(C) Clearview Regional High School .....	\$2,308,055.00
(G) Gateway Regional High School .....	2,147,580.34
(K) Kingsway Regional High School .....	1,292,386.99
(S) Southern Regional High School .....	1,652,426.00
	<b>\$7,400,448.33</b>

**Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AllI + B(a), (b) + C1a, b, c, d, + CII)							
1. Clayton Boro .....	\$ 610,000.00	\$ 2,304,517.28	\$ 15,111,800	\$ 112,000.00	\$ 653,330.75	\$ 166,856.91	\$ 932,187.66	\$ 38,625	\$ 17,050
2. Detford Twp. ....	1,365,161.27	10,458,258.50	51,996,200	565,000.00	3,056,830.33	575,000.00	4,196,830.33	140,850	93,150
3. East Greenwich Twp. ....	.....	1,821,852.97	4,162,290	368,321.83	1,015,843.17	60,000.00	1,444,165.00	20,700	15,550
4. Elk Twp. ....	145,000.00	1,098,006.65	2,273,950	163,106.42	283,516.99	90,000.00	536,623.41	28,350	9,150
5. Franklin Twp. ....	779,573.50	4,736,970.99	12,093,400	150,000.00	1,611,223.40	555,000.00	2,316,223.40	105,750	36,350
6. Glassboro Boro .....	1,178,284.94	5,995,073.82	80,295,100	297,837.70	1,947,166.31	280,000.00	2,552,004.01	62,325	37,800
7. Greenwich Twp. ....	516,130.39	5,047,600.03	5,917,900	220,000.00	1,271,904.12	38,000.00	1,529,904.12	57,600	27,800
8. Harrison Twp. ....	168,000.00	1,937,928.18	7,421,600	84,048.36	336,089.24	135,000.00	555,137.60	17,775	11,000
9. Logan Twp. ....	80,000.00	2,047,077.27	2,701,700	240,930.69	614,703.30	75,000.00	930,633.99	21,825	10,450
10. Mantua Twp. ....	503,700.00	4,242,798.05	8,283,800	122,276.45	1,032,867.13	231,000.00	1,386,143.58	55,800	43,050
11. Monroe Twp. ....	659,684.13	7,611,258.80	20,093,800	543,602.15	3,843,238.01	560,000.00	4,946,840.16	167,175	70,700
12. National Park Boro .....	171,946.00	1,079,177.63	6,923,400	211,989.79	409,761.57	74,000.00	695,751.36	33,300	15,500
13. Newfield Boro .....	149,061.58	682,778.52	1,763,800	112,299.45	112,866.20	30,000.00	255,165.65	18,450	4,100
14. Paulsboro Boro .....	726,585.64	2,768,792.78	11,444,300	308,000.00	632,818.00	130,000.00	1,070,818.00	70,875	23,950
15. Pitman Boro .....	1,140,630.00	4,304,851.65	28,084,400	21,120.09	842,784.15	155,000.00	1,018,904.24	62,325	34,450
16. South Harrison Twp. ....	36,000.00	689,726.05	514,000	65,200.17	99,143.15	57,000.00	221,343.32	6,975	3,550
17. Swedesboro Boro .....	89,300.00	732,397.32	2,833,900	75,000.00	267,698.00	82,669.70	425,367.70	23,175	4,800
18. Washington Twp. ....	1,479,700.00	12,687,695.77	37,444,900	160,320.84	2,601,161.20	600,000.00	3,361,482.04	68,625	95,550
19. Wenonah Boro .....	247,200.00	1,382,609.11	2,150,350	62,771.01	170,741.77	42,000.00	275,512.78	10,575	10,350
20. West Deptford Twp. ....	421,175.64	9,882,219.77	40,033,600	930,000.00	2,132,347.04	151,000.00	3,213,347.04	81,225	65,850
21. Westville Boro .....	368,000.00	1,939,277.43	3,582,900	175,000.00	643,175.31	70,263.81	888,439.12	62,100	18,400
22. Woodbury City .....	1,210,042.43	4,904,766.00	31,221,200	265,000.00	1,253,509.09	180,000.00	1,698,509.09	78,300	36,100
23. Woodbury Heights Boro .....	212,252.63	1,726,268.73	11,132,200	.....	462,678.62	50,000.00	512,678.62	17,325	14,150
24. Woolwich Twp. ....	26,000.00	859,994.61	3,517,800	58,166.94	220,055.42	33,000.00	371,222.36	6,525	2,600
<b>Totals</b>	<b>\$12,283,428.15</b>	<b>\$90,941,897.91</b>	<b>\$391,000,690</b>	<b>\$5,311,991.89</b>	<b>\$25,602,452.27</b>	<b>\$4,420,790.42</b>	<b>\$35,335,234.58</b>	<b>\$1,256,550</b>	<b>\$701,400</b>

County Percentage Level of Taxable Value of Real Property—100%  
 Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ..... \$13,376,738.80  
 Rate per \$100 to be applied to Col. 11 for Apportionment of County Taxes ..... .625692797  
 Rate per \$100 to be applied to Col. 11 for Apportionment of County Library Taxes ..... .017403015  
 Net County Taxes Apportioned (12AIII) ..... \$23,703,642.99  
 Adjustments (Net Total 12AII) ..... +65,654.08  
 Total County Taxes Apportioned (Including Adjustments—Total 12A) ..... \$23,769,297.07  
 Net Overpayments are applied to the Net Taxes Apportioned and Net Underpayments are deducted.

**Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1982**

TAXING DISTRICT	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Partial Exemptions	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
	(a) Land	(b) Improvements Thereon					
1. Bayonne City .....	\$ 132,204,640	\$ 276,718,310	\$ 408,922,950	.....	\$ 408,922,950	\$ 7,376,502	\$ 416,299,452
2. East Newark Boro .....	4,636,425	11,590,175	16,226,600	.....	16,226,600	186,871	16,413,471
3. Guttenburg Town .....	8,092,400	85,621,800	93,714,000	\$ 55,200	93,658,800	390,859	94,049,659
4. Harrison Town .....	26,592,400	60,782,650	87,375,050	.....	87,375,050	853,833	88,228,883
5. Hoboken City .....	26,485,800	76,069,500	102,555,300	1,444,800	101,110,500	1,647,801	102,758,301
6. Jersey City City .....	297,327,100	450,620,950	747,948,050	783,100	747,164,950	31,140,372	778,305,322
7. Kearny Town .....	90,512,615	235,229,850	325,742,465	.....	325,742,465	5,232,166	330,974,631
8. North Bergen Twp. ....	205,937,349	444,629,636	650,566,985	.....	650,566,985	10,093,701	660,660,686
9. Secaucus Town .....	203,921,000	386,271,700	590,192,700	251,600	589,941,100	6,168,516	596,109,616
10. Union City City .....	77,086,400	197,380,400	274,466,800	228,200	274,238,600	12,186,727	286,425,327
11. Weehawken Twp. ....	34,248,400	79,848,300	114,096,700	.....	114,096,700	1,088,237	115,184,937
12. West New York Town .....	47,180,350	131,430,214	178,610,564	718,750	117,891,814	1,583,594	179,475,408
<b>Totals</b>	<b>\$1,154,224,879</b>	<b>\$2,436,193,285</b>	<b>\$3,590,418,164</b>	<b>\$3,481,650</b>	<b>\$3,586,936,514</b>	<b>\$77,949,179</b>	<b>\$3,664,885,693</b>

**Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1982 (Continued)**

TAXING DISTRICT	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 Apportionment of Taxes		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
				Deduct Overpayment	Add Underpayment				
1. Bayonne City .....	\$ 8.607	50.60	\$ 566,445	.....	\$ 462,742,444	\$ 879,608,341	\$ 9,430,753.90	.....	.....
2. East Newark Borough .....	5.732	71.59	.....	.....	11,851,986	28,265,457	303,049.16	.....	.....
3. Guttenberg Town .....	5.629	51.44	.....	.....	91,488,172	185,537,831	v 32,419.82	.....	.....
4. Harrison Town .....	5.912	48.53	583,140	.....	130,923,078	219,735,101	v 1,989,250.83	.....	.....
5. Hoboken City .....	14.734	40.66	6,743,410	.....	177,944,408 *13,071,759	300,517,878	v 212,807.58	.....	.....
6 Jersey City City .....	11.918	54.82	19,643,243	.....	726,310,984 *10,266,017 +11,680,832	1,546,206,398	v 2,355,898.15	.....	.....
7. Kearny Town .....	6.853	41.99	6,279,618	.....	517,303,446	854,557,695	v 252,031.06	.....	.....
8. North Bergen Twp. ....	4.689	83.83	1,957,816	.....	149,924,462	812,542,964	v 3,222,013.74	.....	.....
9. Secaucus Town .....	3.371	86.40	905,209	.....	107,765,537	704,780,362	v 344,687.03	.....	.....
10. Union City City .....	8.799	76.47	18,780	.....	101,079,644 *1,972,014	389,495,745	v 1,577,710.05	.....	.....
11. Weehawken Twp. ....	8.865	69.74	457,733	.....	30,873,983	146,516,653	v 1,773,462.84	.....	.....
12. West New York Town .....	10.027	57.70	35,069	.....	146,510,307 *218,971	326,239,755	v 980,157.84	.....	.....
Totals	.....	.....	\$37,190,443	.....	\$2,691,928,044	\$6,394,004,180	\$74,878,440.30	.....	.....

INCLUDED IN COL. 10b  
N.J.S.A. 55:14J-30(b)  
+FOX LANCE

v VOCATIONAL SCHOOL

**Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bayonne City .....	\$ 353,740.68	.....	\$ 9,077,103.22	.....	.....	\$13,181,966.50	.....	\$ 504,937.50	.....
2. East Newark Boro .....	27,641.49	.....	307,827.49	.....	.....	282,971.50	.....	.....	.....
3. Guttenburg Town .....	89.60	.....	2,201,968.81	.....	.....	1,324,031.00	.....	49,859.12	.....
4. Harrison Town .....	93,203.52	.....	2,514,725.69	.....	.....	2,700,862.50	.....	.....	.....
5. Hoboken City .....	67,390.78	335.94	3,499,645.93	.....	.....	4,891,183.00	.....	137,133.59	.....
6. Jersey City City .....	616,673.24	11,375.06	17,745,874.71	.....	.....	26,985,589.00	.....	689,513.52	.....
7. Kearny Town .....	55,024.92	.....	10,087,305.39	.....	.....	12,167,907.50	.....	425,887.36	.....
8. North Bergen Twp. ....	51,733.52	1,665.97	9,593,610.32	.....	.....	12,421,829.00	.....	497,902.17	.....
9. Secaucus Town .....	31,634.73	.....	8,333,061.14	.....	.....	6,711,128.12	.....	97,180.00	.....
10. Union City City .....	40,876.82	.....	4,581,859.04	.....	.....	5,750,216.50	.....	67,484.00	.....
-11. Weehawken Twp. ....	12,050.78	.....	1,726,884.23	.....	.....	7,287,745.14	.....	55,122.06	.....
12. West New York Town .....	41,241.96	.....	3,830,739.26	.....	.....	2,626,145.00	.....	22,340.25	.....
<b>Totals</b>	<b>\$1,391,302.04</b>	<b>\$13,376.97</b>	<b>\$73,500,515.23</b>	.....	.....	<b>\$96,331,574.76</b>	.....	<b>\$2,547,359.57</b>	.....

**Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1980 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AllI + B(a), (b) + C1a, b, c, d, + CII)							
1. Bayonne City .....	\$ 13,064,011.15	\$ 35,827,928.37	\$ 357,222,602	\$ 3,400,000.00	\$ 9,755,150.76	\$ 400,000.00	\$ 13,555,150.76	\$ 381,700.66	\$151,100.00
2. East Newark Boro .....	349,905.02	940,704.01	934,700	50,000	417,346.06	8,000.00	475,346.06	15,300.00	2,900.00
3. Guttenburg Town .....	1,717,449.22	5,293,308.15	3,553,200	300,000.00	480,545.52	30,000.00	810,545.52	33,329.48	6,650.00
4. Harrison Town .....	.....	5,215,588.19	14,995,650	1,074,000.00	8,324,177.21	55,000.00	9,453,177.21	49,150.00	19,950.00
5. Hoboken City .....	6,611,912.33	15,139,874.85	150,740,500	1,000,000.00	10,580,055.13	1,527,000.00	13,107,055.13	74,481.08	15,750.00
6. Jersey City City .....	47,334,543.62	92,755,520.85	421,475,379	7,000,000.00	87,057,903.21	6,000,000.00	100,057,903.21	810,290.01	229,450.00
7. Kearny Town .....	.....	22,681,100.25	66,870,105	1,181,617.65	20,245,017.02	533,121.00	21,959,755.67	205,621.67	81,350.00
8. North Bergen Twp. ....	8,459,512.81	30,972,854.30	150,671,150	2,527,177.79	8,978,145.71	1,100,000.00	12,605,323.50	269,458.77	73,100.00
9. Secaucus Town .....	4,951,857.38	20,093,266.64	63,568,600	1,500,000.00	2,714,185.12	150,000.00	4,364,185.12	83,603.10	45,800.00
10. Union City City .....	13,274,997.78	25,199,724.02	53,566,548	.....	8,681,056.68	980,000.00	9,661,056.68	134,958.11	30,650.00
11. Weehawken Twp. ....	5,834,913.66	10,210,283.14	11,383,400	.....	4,077,617.22	200,000.00	4,277,617.22	33,868.23	13,950.00
12. West New York Town .....	8,345,858.58	17,994,298.34	76,194,356	1,300,000.00	5,990,053.35	700,000.00	7,990,053.35	96,112.47	22,250.00
<b>Totals</b>	<b>\$109,944,961.55</b>	<b>\$282,324,411.11</b>	<b>\$1,371,176,190</b>	<b>\$19,332,795.44</b>	<b>\$167,301,252.99</b>	<b>\$11,683,121.00</b>	<b>\$198,317,169.43</b>	<b>\$2,187,873.58</b>	<b>\$692,900.00</b>

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the Support of the County Budget ..... \$55,793,314.23  
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes ..... 1.072153756  
 Rate per \$100 to be applied to Col. 11 for apportionment of County Vocational School Taxes ..... .1146976783

Net County Taxes Apportioned (12 A111) ..... \$73,500,515.23  
 + Adjustments (Net Total 12A 11b) ..... \$ 1,377,925.07  
 Total County Taxes Apportioned (Including Adjustments—Total 12 A I) ..... \$74,878,440.30  
 †Net overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

COUNTY PERCENTAGE LEVEL OF TAXABLE VALUE OF REAL PROPERTY IN EFFECT  
 100%



**Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1982**

TAXING DISTRICT	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Partial Exemptions	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
	(a) Land	(b) Improvements Thereon					
1. Alexandria Twp. ....	\$ 31,251,020	\$ 64,614,355	\$ 95,865,375	.....	\$ 95,865,375	\$ 755,799	\$ 96,621,174
2. Bethlehem Twp. ....	18,939,541	30,398,196	49,337,737	.....	49,337,737	291,752	49,629,489
3. Bloomsbury Boro ....	2,534,180	10,008,985	12,543,165	.....	12,543,165	291,458	12,834,623
4. Calton Boro ....	9,274,180	18,897,500	28,171,680	.....	28,171,680	738,432	28,910,112
5. Clinton Town ....	20,543,750	33,274,000	53,817,750	.....	53,817,750	800,230	54,617,980
6. Clinton Twp. ....	83,206,219	206,859,375	290,065,594	.....	290,065,594	5,687,732	295,753,326
7. Delaware Twp. ....	34,156,130	70,023,167	104,179,297	.....	104,179,297	1,362,486	105,541,783
8. East Amwell Twp. ....	27,518,170	57,928,892	85,446,862	\$1,000	85,445,862	845,302	86,291,164
9. Flemington Boro ....	23,257,095	57,658,875	80,915,970	.....	80,915,970	2,103,100	83,019,070
10. Franklin Twp. ....	36,168,982	65,586,608	101,755,590	.....	101,755,590	17,772,571	119,528,161
11. Frenchtown Boro ....	4,995,862	18,172,470	23,168,332	.....	23,168,332	518,316	23,686,648
12. Glen Gardner Boro ....	2,488,907	6,150,980	8,639,887	.....	8,639,887	125,063	8,764,950
13. Hampton Boro ....	5,112,574	15,051,400	20,163,974	.....	20,163,974	417,768	20,581,742
14. High Bridge Boro ....	12,513,220	29,804,600	42,317,820	.....	42,317,820	330,306	42,648,126
15. Holland Twp. ....	29,671,550	69,891,425	99,562,975	.....	99,562,975	1,739,325	101,302,300
16. Kingwood Twp. ....	14,706,740	27,245,038	41,951,778	.....	41,951,778	673,110	42,624,888
17. Lambertville City ....	13,094,060	41,636,700	54,730,760	.....	54,730,760	920,183	55,650,943
18. Lebanon Boro ....	4,693,337	9,546,999	14,240,336	.....	14,240,336	657,840	14,898,176
19. Lebanon Twp. ....	62,650,220	95,639,699	158,289,919	.....	158,289,919	1,237,935	159,527,854
20. Milford Boro ....	8,163,566	33,753,000	41,916,566	.....	41,916,566	361,574	42,278,140
21. Raritan Twp. ....	71,481,400	166,087,700	237,569,100	.....	237,569,100	3,102,000	240,671,100
22. Readington Twp. ....	132,344,226	240,652,668	372,996,894	.....	372,996,894	4,164,926	377,161,820
23. Stockton Twp. ....	5,088,600	12,044,200	17,132,800	.....	17,132,800	158,788	17,291,588
24. Tewksbury Twp. ....	59,596,400	124,231,800	183,828,200	.....	183,828,200	1,420,628	185,248,828
25. Union Twp. ....	33,906,690	87,208,783	121,115,473	.....	121,115,473	876,907	121,992,380
26. West Amwell Twp. ....	18,386,228	37,543,975	55,930,203	.....	55,930,203	749,193	56,679,396
<b>Totals</b>	<b>\$765,742,847</b>	<b>\$1,629,711,190</b>	<b>\$2,395,454,037</b>	<b>\$1,000</b>	<b>\$2,395,453,037</b>	<b>\$48,102,724</b>	<b>\$2,443,555,761</b>

**Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1982 (Continued)**

TAXING DISTRICT	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 Apportionment of Taxes		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
Deduct Overpayment	Add Underpayment								
1. Alexandria Twp. ....	2.430	104.11		\$ 1,918,908		\$ 94,702,266	\$ 44,212.85		
2. Bethlehem Twp. ....	4.310	56.93	\$ 4,920		\$ 38,470,439	88,104,848	413,266.84		
3. Bloomsbury Boro ....	3.720	66.22	1,814		6,972,533	19,808,970	92,916.46		
4. Calfton Boro ....	2.550	108.00		1,595,713		27,314,399	128,121.61		
5. Clinton Town ....	3.110	96.44	1,725		3,371,941	57,991,646	272,017.09		
6. Clinton Twp. ....	2.100	109.44	2,285	21,077,361		274,678,250	1,288,412.78		
7. Delaware Twp. ....	2.550	84.87			21,655,128	127,196,911	596,633.06		
8. East Amwell Twp. ....	2.530	77.32	21,932	293	27,921,217	114,234,020	535,829.00		
9. Flemington Boro ....	3.460	71.58	724		36,246,407	119,266,201	559,433.07		
10. Franklin Twp. ....	1.990	113.71	3,756	9,708,596		109,823,321	515,140.06		
11. Frenchtown Boro ....	3.530	75.25			9,257,398	32,944,046	154,528.18		
12. Glen Gardner Boro ....	5.140	59.18	327		6,238,133	15,003,410	70,375.38		
13. Hampton Boro ....	3.650	86.53	6,764		3,417,438	24,005,944	112,602.89		
14. High Bridge Boro ....	4.490	59.69	12,686		31,573,893	74,034,705	347,269.07		
15. Holland Twp. ....	.950	73.16	13,420		44,776,623	146,092,343	685,264.45		
16. Kingwood Twp. ....	4.500	52.32			40,425,247	83,050,135	389,557.07		
17. Lambertville City ....	3.330	70.39	9,191		26,514,489	82,174,623	385,450.37		
18. Lebanon Boro ....	4.360	65.44	108		7,865,325	22,763,609	106,775.56		
19. Lebanon Twp. ....	1.450	106.50	77	6,723,528		152,804,403	716,748.21		
20. Milford Boro ....	2.450	88.79	1,779		14,109,533	56,389,452	264,501.80		
21. Raritan Twp. ....	3.290	73.01	381		101,054,550	341,726,031	1,602,908.80		
22. Readington Twp. ....	2.200	103.75	7,094	8,344,256		368,824,658	1,730,018.31		
23. Stockton Boro ....	2.170	109.09		1,172,385		16,119,203	75,609.14		
24. Tewksbury Twp. ....	2.440	91.92			19,937,667	205,186,495	962,452.99		
25. Union Twp. ....	1.900	113.31	1,791	11,933,255		110,060,916	516,254.53		
26. West Amwell Twp. ....	3.200	75.10			19,859,278	76,538,674	359,014.28		
Totals			\$90,774	\$62,474,295	\$459,667,239	\$2,840,839,479	\$13,325,313.85		

**Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Alexandria Twp. ....	\$ 3,867.16	.....	\$ 440,345.69	\$ 26,429.54	.....	\$ 995,238.00	\$ 793,139.60	.....	.....
2. Bethlehem Twp. ....	2,690.93	.....	410,575.91	24,657.65	.....	1,028,274.50	634,245.21	.....	.....
3. Bloomsbury Boro .....	149.69	.....	92,766.77	5,572.13	.....	328,847.00	.....	.....	.....
4. Califon Boro .....	2,326.64	.....	125,794.97	7,562.94	.....	300,223.97	196,536.10	.....	.....
5. Clinton Town .....	708.62	.....	271,308.47	16,297.72	.....	606,638.25	461,171.25	.....	.....
6. Clinton Twp. ....	5,981.70	.....	1,282,431.08	77,023.49	.....	2,505,399.50	1,956,068.07	.....	.....
7. Delaware Twp. ....	3,552.04	.....	593,081.02	35,614.24	.....	1,050,202.99	742,999.57	.....	.....
8. East Amwell Twp. ....	2,165.82	.....	533,683.18	32,052.50	.....	957,708.50	656,116.22	.....	.....
9. Flemington Boro .....	.....	.....	559,433.07	.....	.....	1,190,504.68	625,521.82	.....	.....
10. Franklin Twp. ....	248.40	.....	514,891.66	30,931.06	.....	816,475.00	946,567.65	.....	.....
11. Frenchtown Boro .....	193.38	.....	154,334.80	9,270.77	.....	398,675.00	193,906.58	.....	.....
12. Glen Gardner Boro .....	.....	.....	70,375.38	4,227.88	.....	172,446.00	103,300.52	.....	.....
13. Hampton Boro .....	1,431.63	.....	111,171.26	6,669.03	.....	337,101.00	151,321.74	.....	.....
14. High Bridge Boro .....	1,831.24	.....	345,437.83	20,741.68	.....	763,442.00	543,638.57	.....	.....
15. Holland Twp. ....	1,060.00	.....	684,204.45	41,096.80	.....	.....	232,500.00	.....	.....
16. Kingwood Twp. ....	1,387.10	.....	388,169.97	23,315.51	.....	899,647.00	604,633.30	.....	.....
17. Lambertville City .....	302.79	.....	385,147.58	.....	.....	481,370.50	673,628.33	.....	.....
18. Lebanon Boro .....	.....	.....	106,775.56	6,414.66	.....	285,170.00	189,898.94	.....	.....
19. Lebanon Twp. ....	1,642.94	.....	715,105.27	42,952.63	.....	355,551.00	1,155,540.83	.....	.....
20. Milford Boro .....	728.75	.....	263,773.05	.....	.....	382,596.00	386,910.16	.....	.....
21. Raritan Twp. ....	3,511.63	.....	1,599,397.17	96,075.64	.....	3,042,534.56	2,129,080.47	.....	.....
22. Readington Twp. ....	8,334.52	.....	1,721,683.79	103,366.43	.....	3,549,094.50	2,165,297.93	.....	.....
23. Stockton Boro .....	298.18	.....	75,310.96	4,521.26	.....	99,734.50	156,592.03	.....	.....
24. Tewksbury Twp. ....	1,732.08	.....	960,720.91	57,699.00	.....	1,623,904.57	1,688,603.95	.....	.....
25. Union Twp. ....	1,152.60	.....	515,101.93	30,948.83	.....	848,464.22	920,987.45	.....	.....
26. West Amwell Twp. ....	137.01	.....	358,877.27	21,558.61	.....	565,186.84	739,324.63	.....	.....
<b>Totals</b>	<b>\$45,434.85</b>	.....	<b>\$13,279,879.00</b>	<b>\$725,000.00</b>	.....	<b>\$23,585,430.08</b>	<b>\$19,047,530.92</b>	.....	.....

..... in the County of Hamilton, for the Year 1992 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. All + B(a), (b) + C1a, b, c, d, + CII)							
1. Alexandria Twp. ....	\$ 84,692.00	\$ 2,339,844.83	\$ 9,667,200	\$ 175,000.00	\$ 286,857.24	\$ 197,256.90	\$ 659,114.14	\$ 13,725.00	\$ 9,400.00
2. Bethlehem Twp. ....	38,271.28	2,136,024.55	899,700	375,000.00	276,127.23	153,000.00	804,127.23	11,250.00	9,500.00
3. Bloomsbury Boro ....	50,000.00	477,185.90	1,506,600	30,000.00	59,135.13	20,973.18	110,108.31	6,975.00	3,300.00
4. Califon Boro ....	105,246.00	735,363.98	2,198,800	32,995.80	92,556.20	40,000.00	165,552.00	8,325.00	4,000.00
5. Clinton Town ....	338,456.66	1,693,872.35	10,322,036	80,000.00	233,299.79	65,000.00	378,299.79	8,325.00	6,700.00
6. Clinton Twp. ....	385,618.76	6,206,540.90	52,800,264	745,000.00	947,873.26	275,000.00	1,967,873.26	26,100.00	25,050.00
7. Delaware Twp. ....	260,396.04	2,682,293.86	3,860,100	264,912.40	347,289.58	195,000.00	807,201.98	21,375.00	11,700.00
8. East Amwell Twp. ....		2,179,540.40	2,720,200	400,000.00	383,304.91	150,000.00	933,304.91	15,075.00	11,650.00
9. Flemington Boro ....	496,097.38	2,871,556.95	14,013,100	40,000.00	894,176.26	95,000.00	1,029,176.26	18,900.00	7,550.00
10. Franklin Twp. ....	64,201.67	2,373,067.04	5,761,050	100,000.00	297,262.24	120,000.00	517,262.24	13,500.00	9,000.00
11. Frenchtown Boro ....	79,094.84	835,281.99	1,807,900	95,000.00	181,233.44	55,000.00	331,233.44	12,150.00	4,250.00
12. Glen Gardner Boro ....	99,628.07	449,977.85	434,850	16,670.00	86,767.46	42,000.00	147,437.46	4,725.00	2,300.00
13. Hampton Boro ....	143,156.27	749,419.30	1,153,200	32,000.00	145,285.81	63,500.00	240,785.81	5,400.00	3,400.00
14. High Bridge Boro ....	228,603.30	1,901,863.38	4,570,800	210,000.00	314,233.51	85,000.00	609,233.51	19,575.00	11,525.00
15. Holland Twp. ....		957,801.25	6,091,640	320,000.00	3,899,878.21	31,014.26	4,250,892.47	31,792.00	19,350.00
16. Kingwood Twp. ....		1,915,765.78	2,271,250	200,000.00	270,978.79	175,000.00	645,978.79	17,775.00	7,350.00
17. Lambertville City ....	308,075.58	1,848,221.99	8,577,900	40,900.00	416,921.96	200,000.00	657,821.96	45,255.00	11,550.00
18. Lebanon Boro ....	60,450.00	648,709.16	1,070,900	33,500.00	92,662.60	27,298.40	153,661.00	4,950.00	2,600.00
19. Lebanon Twp. ....	31,970.55	2,301,120.28	60,774,050	1,200,000.00	1,663,661.59	108,755.06	2,972,416.65	32,400.00	14,650.00
20. Milford Boro ....		1,033,279.21	4,447,750	300,000.00	463,212.37	13,679.91	776,892.28	14,625.00	4,350.00
21. Raritan Twp. ....	1,047,956.92	7,915,044.76	62,714,000	300,000.00	1,433,482.31	300,000.00	2,033,482.31	32,400.00	29,250.00
22. Readington Twp. ....	724,130.90	8,263,573.55	18,834,800	300,000.00	1,307,659.30	350,000.00	1,957,659.30	38,535.00	36,700.00
23. Stockton Boro ....	38,903.03	375,061.78	1,514,000	32,500.00	60,808.93	35,000.00	128,308.93	6,300.00	2,750.00
24. Tewksbury Twp. ....	176,968.77	4,507,897.20	8,068,000	385,000.00	576,779.88	175,000.00	1,136,779.88	8,100.00	14,350.00
25. Union Twp. ....		2,315,502.43	33,981,200	231,308.00	378,987.98	110,000.00	720,295.98	12,825.00	9,950.00
26. West Amwell Twp. ....	123,679.63	1,808,626.98	6,122,100	169,000.00	307,886.65	100,000.00	576,886.65	14,400.00	8,900.00
<b>Totals</b>	<b>\$4,885,597.65</b>	<b>\$61,522,437.65</b>	<b>\$326,183,390</b>	<b>\$6,108,786.20</b>	<b>\$15,420,522.63</b>	<b>\$3,182,477.71</b>	<b>\$24,711,786.54</b>	<b>\$444,757.00</b>	<b>\$281,075.00</b>

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated for the Support of the County Budget) ..... \$ 4,565,167.00  
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes ..... 0.46906254  
 Net County Taxes Apportioned (12.A.111) ..... \$13,279,879.00  
 \*Adjustments (Net Total—12.A.II) ..... 45,434.85  
 Total County Taxes Apportioned (including adjustments—Total 12.A.I) ..... \$13,325,313.85

\*Net Overpayments are added to the Net Taxes Apportioned. Net Underpayments are deducted from the Net Taxes Apportioned.  
 Rate per \$100 to be applied to Col. 11 for apportionment of Library Taxes ..... 0.02817946

**Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1982**

TAXING DISTRICT	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Partial Exemptions	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1968)	6 Net Valuation Taxable (Cols. 4+5)
	(a) Land	(b) Improvements Thereon					
1. East Windsor Twp. ....	\$ 67,550,770	\$ 202,411,958	\$ 269,962,728	.....	\$ 269,962,728	\$ 2,802,942	\$ 272,565,670
2. Ewing Twp. ....	35,100,518	181,868,225	216,968,743	\$ 202,910	216,765,833	4,810,735	221,376,568
3. Hamilton Twp. ....	257,325,800	840,464,700	1,097,790,500	.....	1,097,790,500	27,525,025	1,125,315,525
4. Hightstown Boro .....	11,521,600	31,158,800	42,680,400	4,700	42,675,700	2,109,826	44,785,526
5. Hopewell Boro .....	5,620,480	21,692,879	27,313,359	.....	27,313,359	878,387	28,191,746
6. Hopewell Twp. ....	90,587,600	205,252,900	295,840,500	94,000	295,746,500	2,695,836	298,442,336
7. Lawrence Twp. ....	98,257,050	321,681,800	419,938,850	.....	419,938,850	3,543,100	423,481,950
8. †Pennington Boro .....	21,011,500	52,032,450	73,043,950	.....	73,043,950	1,744,275	74,788,225
9. Princeton Boro .....	101,856,700	245,438,430	347,295,130	.....	347,295,130	7,659,174	354,954,304
10. Princeton Twp. ....	223,672,020	410,599,450	634,271,470	.....	634,271,470	2,947,380	637,218,850
11. Trenton City .....	64,621,890	243,112,730	307,734,620	1,656,230	306,078,390	20,344,598	326,422,988
12. Washington Twp. ....	18,692,250	35,886,900	54,579,150	.....	54,579,150	894,892	55,474,042
13. West Windsor Twp. ....	34,295,770	107,833,240	142,129,010	62,800	142,066,210	3,939,692	146,005,902
<b>Totals</b>	<b>\$1,030,113,948</b>	<b>\$2,899,434,462</b>	<b>\$3,929,548,410</b>	<b>\$2,020,640</b>	<b>\$3,927,527,770</b>	<b>\$81,495,862</b>	<b>\$4,009,023,632</b>

†Revalued District



**Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1982 (Continued)**

TAXING DISTRICT	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 Apportionment of Taxes		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
1. East Windsor Twp. ....	\$ 4.93	64.46	\$ 28	.....	\$ 157,509,300	\$ 430,074,300	\$ 3,599,232.53	.....	.....
2. Ewing Twp. ....	8.94	32.77	173,248	.....	487,334,057	708,883,873	5,932,541.78	.....	.....
3. Hamilton Twp. ....	3.91	73.78	199,066	.....	426,824,233	1,552,338,824	12,991,288.53	.....	.....
4. Hightstown Boro .....	6.41	51.68	16,545	.....	42,436,260	87,236,331	730,084.38	.....	.....
5. Hopewell Boro .....	4.61	56.08	24,428	.....	22,671,251	50,887,425	425,869.15	.....	.....
6. Hopewell Twp. ....	3.38	71.74	2,428	.....	127,538,320	425,983,084	3,564,987.92	.....	.....
7. Lawrence Twp. ....	4.23	59.42	11,600	.....	313,581,251	737,074,801	6,618,467.39	.....	.....
8. Pennington Boro .....	2.26	108.79	1,328	5,012,811	.....	69,776,742	583,950.99	.....	.....
9. Princeton Boro .....	2.41	100.29	64,931	.....	6,797,186	381,816,421	3,027,986.83	.....	.....
10. Princeton Twp. ....	2.25	97.96	17,527	.....	23,035,062	660,271,439	5,525,711.68	.....	.....
11. Trenton City .....	12.23	48.48	1,616,571	.....	388,786,114	716,825,673	5,999,005.49	.....	.....
12. Washington Twp. ....	3.95	54.47	3,606	.....	48,448,508	103,926,156	869,742.26	.....	.....
13. West Windsor Twp. ....	6.74	39.46	505,151	.....	227,437,954	373,949,007	3,126,522.61	.....	.....
<b>Totals</b>	.....	.....	<b>\$2,636,457</b>	<b>\$5,012,811</b>	<b>\$2,272,399,496</b>	<b>\$6,279,046,774</b>	<b>\$52,548,391.54</b>	.....	.....



**Abstract of Ratables and Exemptions In the County of Mercer, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes		Section B		Section C Local Taxes to Be Raised for				
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. East Windsor Twp. ....	\$ 44,962.83	.....	\$ 3,554,269.70	\$ 181,991.21	.....	\$12,003,254.50	\$*7,220,680.05	.....	.....
2. Ewing Twp. ....	118,405.62	.....	5,814,136.16	298,139.85	.....	24,703,813.50	.....	.....	.....
3. Hamilton Twp. ....	24,839.47	.....	12,966,449.06	.....	.....	.....	.....	.....	.....
4. Hightstown Boro ....	29,013.75	.....	701,070.83	36,010.47	.....	.....	*1,480,948.55	.....	.....
5. Hopewell Boro ....	.....	.....	425,869.15	.....	.....	.....	**694,712.62	.....	.....
6. Hopewell Twp. ....	4,896.50	.....	3,560,091.42	182,058.89	.....	.....	**5,596,626.81	.....	.....
7. Lawrence Twp. ....	13,163.64	.....	6,155,303.75	314,803.45	.....	8,504,187.00	.....	.....	.....
8. Pennington Boro ....	1,499.04	.....	582,451.95	.....	.....	.....	**903,344.57	.....	.....
9. Princeton Boro ....	58,023.64	.....	2,969,963.19	.....	.....	.....	***3,700,515.35	.....	.....
10. Princeton Twp. ....	102,424.57	.....	5,423,287.11	.....	.....	.....	***6,711,835.15	.....	.....
11. Trenton City ....	62,239.07	.....	5,936,766.42	.....	.....	13,542,731.50	.....	66,337.14	.....
12. Washington Twp. ....	.....	.....	869,742.26	44,476.03	.....	1,274,937.49	.....	.....	.....
13. West Windsor Twp. ....	689.86	.....	3,128,832.75	160,000.10	.....	.....	****4,809,141.16	.....	.....
<b>Totals</b>	<b>\$460,157.99</b>	<b>.....</b>	<b>\$52,088,233.55</b>	<b>\$1,217,480.00</b>	<b>.....</b>	<b>\$60,028,923.99</b>	<b>\$31,097,802.26</b>	<b>\$66,337.14</b>	<b>.....</b>

\*East Windsor-Hightstown Regional School District  
 \*\*Hopewell Valley Regional School District  
 \*\*\*Princeton Regional School District  
 \*\*\*\*West Windsor-Plainsboro (Middlesex Co.) Regional School District

**Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. All I + B(a), (b) + C1a, b, c, d, + CII)							
1. East Windsor Twp. ....	\$ 2,471,242.00	\$ 13,428,182.96	\$ 29,493,000	\$ 860,000.00	\$ 2,281,758.00	\$ 300,000.00	\$ 3,441,758.00	\$ 15,750	\$ 30,250
2. Ewing Twp. ....	1,661,888.85	19,777,419.36	130,228,950	1,160,760.00	7,172,832.55	520,000.00	8,853,592.55	221,850	142,700
3. Hamilton Twp. ....	6,301,766.94	43,972,029.50	134,076,030	1,641,000.00	16,116,523.97	1,000,651.33	18,758,175.30	631,060	371,100
4. Hightstown Boro ....	673,109.00	2,871,136.65	22,557,238	75,000.00	505,050.00	104,000.00	684,050.00	20,250	12,050
5. Hopewell Boro ....	177,608.00	1,298,189.77	3,693,300	98,571.66	197,168.72	22,000.00	317,740.38	13,355	5,300
6. Hopewell Twp. ....	745,239.68	10,084,016.80	24,343,600	500,000.00	1,741,262.40	365,000.00	2,606,262.40	43,875	43,800
7. Lawrence Twp. ....	2,942,184.77	17,916,478.97	96,917,650	428,300.00	4,874,204.42	446,850.50	5,749,354.92	97,200	63,400
8. Pennington Boro ....	200,419.91	1,686,216.43	13,330,550	120,000.00	294,803.15	45,000.00	459,803.15	8,805	7,750
9. Princeton Boro ....	1,863,582.00	8,534,060.54	252,655,990	135,000.00	3,223,566.80	393,000.00	3,751,566.80	28,800	13,600
10. Princeton Twp. ....	2,161,899.00	14,297,021.26	165,526,890	250,000.00	3,129,336.00	500,000.00	3,879,336.00	33,300	33,450
11. Trenton City ....	20,381,808.87	39,927,643.93	363,347,670	1,100,000.00	28,018,400.71	2,700,000.00	31,818,400.71	846,285	158,825
12. Washington Twp. ....	0	2,189,155.78	4,303,840	278,628.95	1,288,741.74	139,000.00	1,706,370.69	13,950	11,500
13. West Windsor Twp. ....	1,741,743.78	9,839,717.79	15,282,250	360,000.00	2,641,561.00	423,000.00	3,424,561.00	23,850	24,050
<b>Totals</b>	<b>\$41,322,492.80</b>	<b>\$185,821,269.74</b>	<b>\$1,255,756,958</b>	<b>\$7,007,260.61</b>	<b>\$71,485,209.46</b>	<b>\$6,958,501.83</b>	<b>\$85,450,971.90</b>	<b>\$1,998,330</b>	<b>\$917,775</b>

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ..... \$21,287,457.22  
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes ..... 836884855  
 Net County Taxes Apportioned (12 A III) ..... \$52,088,233.55  
 ‡Adjustments (Net Total 12 A IIb) ..... + 460,157.99  
 Total County Taxes Apportioned ..... \$52,548,391.54  
 (Including Adjustments—Total 12 A I)

County Library Budget ..... \$ 1,217,480.00  
 Total Adjustments ..... 9,531.29  
 ..... \$1,227,011.29  
 County Library Apportioned Rate ..... .042795798  
 †Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

**Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1982**

TAXING DISTRICT	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Partial Exemptions	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
	(a) Land	(b) Improvements Thereon					
1. Carteret Boro .....	\$ 93,331,800	245,884,100	339,215,900	.....	339,215,900	3,508,541	342,724,441
2. Cranbury Twp. ....	21,439,800	74,055,900	95,495,700	.....	95,495,700	1,061,553	96,557,253
3. Dunellen Boro .....	51,182,800	92,675,500	143,858,300	.....	143,858,300	3,532,469	147,390,769
4. East Brunswick Twp. ....	180,193,100	434,072,700	614,265,800	.....	614,265,800	7,240,756	621,506,556
5. Edison Twp. ....	304,790,500	854,106,100	1,158,896,600	.....	1,158,896,600	10,988,111	1,169,884,711
6. Helmetta Boro .....	2,402,500	10,826,700	13,229,200	.....	13,229,200	142,800	13,372,000
7. Highland Park Boro .....	58,818,200	132,066,000	190,884,200	\$ 21,200	190,863,000	1,656,973	192,519,973
8. Jamesburg Boro .....	17,173,600	47,848,500	64,658,100	.....	64,658,100	1,899,075	66,557,175
9. Metuchen Boro .....	62,388,300	131,928,900	194,317,200	.....	194,317,200	6,225,659	200,542,859
10. Middlesex Boro .....	67,885,100	129,348,800	197,233,900	.....	197,233,900	1,755,000	198,988,900
11. Milltown Boro .....	47,950,400	99,019,500	146,969,900	.....	146,969,900	596,762	147,566,662
12. Monroe Twp. ....	58,219,300	215,961,400	274,180,700	.....	274,180,700	3,317,502	277,498,202
13. New Brunswick City .....	92,697,100	286,666,800	379,363,900	897,500	378,466,400	52,994,900	431,461,300
14. North Brunswick Twp. ....	102,996,000	261,938,700	364,934,700	.....	364,934,700	3,787,000	368,721,700
15. Old Bridge Twp. ....	293,455,100	690,014,500	983,469,600	858,100	982,611,500	7,774,700	990,386,200
16. Perth Amboy City .....	86,337,400	235,987,700	322,325,100	6,300	322,318,800	5,202,276	327,521,076
17. Piscataway Township .....	203,707,600	545,259,900	748,967,500	.....	748,967,500	20,289,608	769,257,108
18. Plainsboro Township .....	36,401,800	157,859,700	194,261,500	2,085,800	192,175,700	2,730,683	194,906,383
19. Sayreville Borough .....	165,310,100	460,765,800	626,075,900	1,125,900	624,950,000	5,979,995	630,929,995
20. South Amboy City .....	29,104,100	66,585,400	95,689,500	.....	95,689,500	1,474,055	97,163,555
21. South Brunswick Twp. ....	97,848,150	258,833,650	356,681,800	8,600	356,673,200	6,102,354	362,775,554
22. South Plainfield Boro .....	167,860,500	399,090,900	566,951,400	.....	566,951,400	6,331,000	573,282,400
23. South River Boro .....	40,644,650	122,255,100	162,899,750	.....	162,899,750	1,027,380	163,927,130
24. Spotswood Boro .....	24,351,500	63,181,700	87,533,200	.....	87,533,200	1,499,800	89,032,800
25. Woodbridge Twp. ....	367,640,400	841,528,500	1,209,168,900	.....	1,209,168,900	12,440,795	1,221,609,695
<b>Totals</b>	<b>\$2,674,129,800</b>	<b>\$6,857,398,450</b>	<b>\$9,531,528,250</b>	<b>\$5,003,400</b>	<b>\$9,526,524,850</b>	<b>\$169,559,547</b>	<b>\$9,696,084,397</b>

**Abstract of Ratables and Exemptions In the County of Middlesex, for the Year 1982 (Continued)**

TAXING DISTRICT	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 Apportionment of Taxes		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
						Deduct Overpayment	Add Underpayment		
1. Carteret Boro .....	\$3.79	73.30	\$ 33,355	.....	\$ 159,525,060	\$ 502,282,856	\$2,823,547.60	.....	.....
2. Cranbury Twp. ....	2.51	59.60	942	.....	73,413,766	169,971,961	955,481.85	.....	.....
3. Dunellen Boro .....	2.63	101.85	89,654	.....	5,095,273	152,575,696	857,689.79	.....	.....
4. East Brunswick Twp. ....	4.96	52.35	850	.....	581,711,897	1,203,219,303	6,763,819.78	.....	.....
5. Edison Twp. ....	4.27	45.59	640,534	.....	1,450,403,012	2,620,928,257	14,733,385.60	.....	.....
6. Helmetta Boro .....	4.50	62.23	.....	.....	10,288,048	23,660,048	132,998.21	.....	.....
7. Highland Park Boro .....	4.77	71.45	3,770	.....	80,428,395	272,952,138	1,534,378.74	.....	.....
8. Jamesburg Boro .....	2.79	100.35	9,871	.....	1,309,670	67,876,716	381,559.56	.....	.....
9. Metuchen Boro .....	5.42	50.25	539,231	.....	204,875,783	405,957,873	2,282,062.50	.....	.....
10. Middlesex Boro .....	4.60	56.28	9,582	.....	163,851,282	362,849,764	2,039,732.85	.....	.....
11. Milltown Boro .....	2.81	77.59	6,378	.....	47,037,322	194,610,362	1,093,985.14	.....	.....
12. Monroe Twp .....	3.73	55.86	1,125	.....	224,618,745	502,118,072	2,822,621.27	.....	.....
13. New Brunswick City .....	4.05	74.21	758,439	.....	170,551,396	602,771,135	3,388,436.43	.....	.....
14. North Brunswick Twp. ....	4.71	44.24	262,008	.....	515,288,018	884,271,726	4,970,875.11	.....	.....
15. Old Bridge Twp. ....	2.41	102.54	83,448	\$13,910,923	.....	976,558,725	5,489,660.94	.....	.....
16. Perth Amboy City .....	5.13	50.09	610,311	.....	422,939,723	751,071,110	4,222,095.84	.....	.....
17. Piscataway Twp. ....	3.79	59.98	12,208	.....	536,553,912	1,305,823,228	7,340,601.59	.....	.....
18. Plainsboro Twp. ....	2.24	69.60	4,021	.....	88,577,161	283,487,565	1,593,603.01	.....	.....
19. Sayreville Boro .....	2.37	73.51	94,853	.....	305,259,787	936,284,635	5,263,262.56	.....	.....
20. South Amboy City .....	3.05	69.33	1,981,615	.....	45,062,170	144,207,340	810,647.58	.....	.....
21. South Brunswick Twp. ....	4.46	53.29	482,998	.....	338,883,715	702,142,267	3,947,045.29	.....	.....
22. South Plainfield Boro .....	3.06	71.63	328,418	.....	251,170,531	824,781,349	4,636,453.53	.....	.....
23. South River Boro .....	4.48	64.48	1,695	.....	94,097,222	258,026,047	1,450,472.61	.....	.....
24. Spotswood Boro .....	4.80	58.71	195,367	.....	69,652,140	158,880,307	893,130.78	.....	.....
25. Woodbridge Twp. ....	4.66	46.68	2,905,299	.....	1,497,169,986	2,721,684,980	15,299,783.47	.....	.....
<b>Totals</b> .....	.....	.....	\$9,055,972	\$13,910,923	\$7,337,784,014	\$17,028,993,460	\$95,727,331.63	.....	.....

**Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30. L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Carteret Boro .....	\$ 1,198.95		\$ 2,822,348.65			\$ 6,517,973.00			
2. Cranbury Twp. ....		\$ 1,235.42	956,717.27			1,167,895.00			
3. Dunellen Boro .....	13.62		857,676.17			2,438,754.30			
4. East Brunswick Twp. ....	9,216.81		6,754,602.97			17,802,627.50			
5. Edison Twp. ....	302,250.94		14,431,134.66			31,890,545.00		\$2,415,127.00	
6. Helmetta Boro .....			132,998.21			340,561.00			
7. Highland Park Boro .....	16,777.54		1,517,601.20			5,376,740.25			
8. Jamesburg Boro .....		897.17	382,456.73			1,098,845.00			
9. Metuchen Boro .....	6,920.33		2,275,142.17			6,047,976.05			
10. Middlesex Boro .....	16,355.10		2,023,377.75			5,113,654.00			
11. Milltown Boro .....		2,335.61	1,096,320.75			2,747,645.50			
12. Monroe Twp. ....		34,755.44	2,857,376.71			6,347,645.00			
13. New Brunswick City .....	20,476.48		3,387,959.95			8,950,164.00		480,086.55	
14. North Brunswick Twp. ....	21,467.22		4,949,407.89			10,456,614.00			
15. Old Bridge Twp. ....	50,743.09		5,438,917.85			16,341,256.00			
16. Perth Amboy City .....	44,482.57		4,177,613.27			6,944,476.50		232,497.50	
17. Piscataway Twp. ....	25,343.89		7,315,257.70			18,709,120.00			
18. Plainsboro Twp. ....		5,605.25	1,599,208.26				2,560,102.43		
19. Sayreville Boro .....	1,718,107.85		3,545,154.70			11,351,056.00			
20. South Amboy City .....	128,222.38		682,425.20			2,252,787.03		19,885.76	
21. South Brunswick Twp. ....		27,259.59	3,974,304.88			11,847,526.25			
22. South Plainfield Boro. ....	101,363.44		4,535,090.09			10,822,204.50			
23. South River Boro. ....	528.82		1,449,943.79			*3,840,069.84			
24. Spotswood Boro. ....	67.26		893,063.52			2,772,114.50			
25. Woodbridge Twp. ....	314,114.8		14,985,668.65			36,651,084.58			
<b>Totals</b>	<b>\$2,777,651.11</b>	<b>\$72,088.48</b>	<b>\$93,021,769.00</b>			<b>\$227,827,334.80</b>	<b>\$2,560,102.43</b>	<b>\$3,147,596.81</b>	

\*South River Includes \$45,198.11 Added 1981-82 Budget

**Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. All + B(a), (b) + C1a, b, c, d, + CII)							
1. Carteret Boro .....	\$ 3,641,372.67	\$ 12,981,694.32	\$ 50,094,800	\$ 150,000.00	\$ 2,942,281.84	\$ 390,000.00	\$ 3,482,281.84	\$ 169,875.00	\$ 90,700.00
2. Cranbury Twp. ....	298,410.00	2,422,822.27	7,356,700	300,000.00	628,932.00	40,000.00	968,932.00	8,550.00	6,450.00
3. Dunellen Boro .....	572,253.32	3,866,683.79	12,965,600	100,000.00	753,281.58	100,000.00	953,281.58	55,575.00	26,550.00
4. East Brunswick Twp. ....	6,221,707.00	30,778,937.47	84,497,500	687,971.80	5,481,262.20	723,209.00	6,892,443.00	99,450.00	153,400.00
5. Edison Twp. ....	1,169,577.33	49,906,383.99	183,557,900	1,025,052.62	24,031,969.87	1,317,000.00	26,374,022.49	233,775.00	253,650.00
6. Helmetta Boro .....	126,860.39	600,419.60	1,509,000	32,000.00	184,367.71	42,000.00	258,376.71	5,400.00	2,650.00
7. Highland Park Boro .....	2,271,257.36	9,165,598.81	31,352,500	64,000.00	1,153,238.85	155,000.00	1,372,238.85	53,100.00	31,200.00
8. Jamesburg Boro .....	370,696.07	1,851,997.80	11,482,600	120,000.00	461,454.67	90,000.00	671,454.67	23,400.00	11,550.00
9. Metuchen Boro .....	2,543,520.71	10,866,638.93	29,527,400	188,000.00	1,719,887.87	253,053.00	2,160,940.87	69,300.00	60,750.00
10. Middlesex Boro .....	2,014,947.97	9,151,979.72	18,111,400	300,000.00	1,760,259.04	320,000.00	2,380,259.04	74,475.00	61,300.00
11. Milltown Boro .....	298,904.09	4,142,870.34	12,992,100	80,000.00	1,018,253.07	40,000.00	1,138,253.07	56,475.00	33,200.00
12. Monroe Twp. ....	1,125,654.46	10,330,876.17	46,521,800	335,765.00	2,022,507.60	461,100.00	2,819,372.60	52,425.00	68,200.00
13. New Brunswick City .....	4,662,785.70	17,460,996.20	299,021,100	210,000.00	12,206,300.00	625,000.00	13,041,300.00	198,450.00	47,150.00
14. North Brunswick Twp. ....	1,982,065.73	17,334,087.62	37,252,000	651,000.00	4,216,100.81	650,000.00	5,517,100.81	103,725.00	62,650.00
15. Old Bridge Twp. ....	5,336,149.00	27,116,322.85	144,053,400	425,000.00	5,634,779.00	791,000.00	6,850,779.00	204,075.00	179,300.00
16. Perth Amboy City .....	5,431,283.49	16,785,870.76	100,716,800	.....	7,494,037.95	400,000.00	7,894,037.95	263,250.00	68,100.00
17. Piscataway Twp. ....	3,090,017.80	29,114,395.50	208,013,200	1,371,000.00	5,725,490.75	618,620.00	7,715,110.75	116,325.00	114,400.00
18. Plainsboro Twp. ....	194,000.00	4,353,310.69	10,118,000	657,000.00	998,904.00	11,400.00	1,667,304.00	6,075.00	3,850.00
19. Sayreville Boro .....	.....	14,896,210.71	212,854,600	4,000,000.00	9,949,795.30	240,000.00	14,189,795.30	165,150.00	154,750.00
20. South Amboy City .....	.....	2,955,097.99	25,403,500	710,413.70	4,054,361.64	252,711.25	5,017,486.59	96,075.00	30,150.00
21. South Brunswick Twp. ....	325,000.00	16,146,831.13	49,879,400	1,689,000.00	4,921,094.00	352,900.00	6,962,994.00	48,600.00	53,900.00
22. South Plainfield Boro .....	2,178,878.03	17,536,172.62	55,125,300	1,000,000.00	3,438,332.64	346,000.00	4,784,332.64	105,300.00	105,850.00
23. South River Boro .....	2,047,000.55	7,337,014.18	23,500,200	350,000.00	1,030,357.62	150,000.00	1,530,357.62	169,650.00	55,350.00
24. Spotswood Boro .....	600,314.78	4,265,492.80	10,720,500	235,000.00	978,481.01	100,000.00	1,311,481.01	25,200.00	35,400.00
25. Woodbridge Twp. ....	5,172,490.55	56,809,243.78	200,081,300	1,300,000.00	23,888,307.59	1,352,900.00	26,541,207.59	574,875.00	408,700.00
<b>Totals</b>	<b>\$51,621,147.00</b>	<b>\$378,177,950.04</b>	<b>\$1,874,718,600</b>	<b>\$15,981,203.12</b>	<b>\$126,692,047.61</b>	<b>\$9,821,893.25</b>	<b>\$152,495,143.98</b>	<b>\$2,978,550.00</b>	<b>\$2,119,150.00</b>

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ..... \$37,821,847.00  
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes ..... 562144

Net County Taxes Apportioned (12 A II) ..... \$93,021,769.00  
 \*Adjustments (Net Total 12 A II)± ..... 2,705,562.63  
 Total County Taxes Apportioned (including Adjustments—Total 12 A I) ..... \$95,727,331.62  
 \*Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.



**Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1982**

TAXING DISTRICT	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Partial Exemptions	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
	(a) Land	(b) Improvements Thereon					
1. Aberdeen Twp. ....	\$ 104,010,900	\$ 261,665,750	\$ 365,676,650	.....	\$ 365,676,650	\$ 2,333,813	\$ 368,010,463
2. Allenhurst Boro .....	5,040,575	10,603,450	15,644,025	.....	15,644,025	197,258	15,841,283
3. Allentown Boro .....	3,828,200	18,010,150	21,838,350	-62,100	21,776,250	673,133	22,449,383
4. Asbury Park City .....	24,406,990	101,531,460	125,938,450	.....	125,938,450	12,130,731	138,069,181
5. Atlantic Highlands Boro .....	21,236,800	46,987,400	68,224,200	.....	68,224,200	1,256,066	69,480,266
6. Avon-By-The-Sea Boro .....	39,569,300	42,046,100	81,165,400	.....	81,165,400	359,560	81,974,960
7. Belmar Boro .....	22,489,700	45,447,600	67,937,300	.....	67,937,300	531,234	68,468,534
8. Bradley Beach Boro .....	7,854,242	25,186,519	33,040,761	.....	33,040,761	289,231	33,329,992
9. Brielle Boro .....	26,751,300	46,478,500	73,229,800	.....	73,229,800	363,905	73,593,705
10. Colts Neck Twp. ....	100,420,200	162,875,000	263,295,200	.....	263,295,200	2,265,185	265,920,385
11. Deal Boro .....	66,875,800	92,607,600	159,483,400	.....	159,483,400	953,566	160,436,966
12. Eatontown Boro .....	71,576,100	166,006,500	237,582,600	.....	237,582,600	5,679,546	243,262,146
13. Englishtown Boro .....	6,232,120	16,284,100	22,516,220	.....	22,516,220	1,840,192	24,356,412
14. Fair Haven Boro .....	47,543,300	92,938,100	140,481,400	.....	140,481,400	435,760	140,917,160
15. Farmingdale Boro .....	7,058,600	17,542,600	24,601,200	.....	24,601,200	1,966,197	26,567,397
16. Freehold Boro .....	46,603,000	134,770,900	181,373,900	.....	181,373,900	10,874,324	192,248,224
17. Freehold Twp. ....	128,465,400	384,716,300	513,181,700	.....	513,181,700	19,534,724	532,716,424
18. Hazlet Twp. ....	89,275,850	182,804,400	272,080,250	.....	272,080,250	1,514,709	273,594,959
19. Highlands Boro .....	20,935,440	39,997,456	60,932,896	-117,300	60,815,596	315,466	61,131,062
20. Holmdel Twp. ....	87,037,096	280,543,115	367,580,211	.....	367,580,211	6,410,220	373,990,431
21. Howell Twp. ....	39,609,710	150,598,450	190,208,160	.....	190,208,160	2,181,308	192,389,468
22. Interlaken Boro .....	14,441,400	24,790,600	39,232,000	.....	39,232,000	136,264	39,368,264
23. Keansburg Boro .....	21,221,150	87,323,600	108,544,750	-307,100	108,237,650	854,437	109,092,087
24. Keyport Boro .....	23,833,600	48,452,300	72,285,900	-105,200	72,180,700	3,910,346	76,091,046
25. Little Silver Boro .....	75,714,400	99,205,650	174,920,050	.....	174,920,050	1,018,276	175,938,326
26. Loch Arbour Village .....	3,629,600	7,816,100	11,445,700	.....	11,445,700	100,756	11,546,456
27. Long Branch City .....	82,379,675	224,557,400	306,937,075	-3,700	306,933,375	5,934,594	312,867,969
28. Manalapan Twp. ....	196,645,500	396,327,700	592,973,200	.....	592,973,200	3,482,912	596,456,112
29. Manasquan Boro .....	26,746,050	45,715,900	72,461,950	.....	72,461,950	457,477	72,919,427
30. Marlboro Twp. ....	161,768,535	336,883,700	498,652,235	.....	498,652,235	5,337,419	503,989,654

**Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1982 (Continued)**

TAXING DISTRICT	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Partial Exemptions	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
	(a) Land	(b) Improvements Thereon					
31. Matawan Boro .....	35,911,000	84,048,100	119,959,100	.....	119,959,100	1,047,119	121,006,219
32. Middletown Twp. ....	244,492,500	443,409,900	687,902,400	-496,400	687,406,000	6,014,595	693,420,595
33. Millstone Twp. ....	51,311,935	63,023,600	114,335,535	.....	114,335,535	1,009,092	115,344,627
34. Monmouth Beach Boro .....	35,055,900	74,929,050	109,984,950	.....	109,984,950	388,058	110,373,008
35. Neptune Twp. ....	52,023,400	161,080,200	213,103,600	.....	213,103,600	3,292,986	216,396,586
36. Neptune City Boro .....	10,863,100	30,701,850	41,564,950	-7,300	41,557,650	389,264	41,946,914
37. Ocean Twp. ....	127,062,400	287,096,000	414,158,400	.....	414,158,400	2,689,941	416,848,341
38. Oceanport Boro .....	23,924,200	65,224,600	89,148,800	.....	89,148,800	648,966	89,797,766
39. Red Bank Boro .....	53,623,250	111,293,400	164,916,650	-368,100	164,548,550	6,108,447	170,656,997
40. Roosevelt Boro .....	3,080,640	7,802,310	10,882,950	.....	10,882,950	66,429	10,949,379
41. Rumson Boro .....	172,566,800	192,042,700	364,609,500	.....	364,609,500	1,608,402	366,217,902
42. Sea Bright Boro .....	9,615,550	23,553,450	33,169,000	.....	33,169,000	186,536	33,355,536
43. Sea Girt Boro .....	30,397,900	33,017,450	63,415,350	.....	63,415,350	354,081	63,769,431
44. Shrewsbury Boro .....	22,649,500	43,868,300	66,517,800	.....	66,517,800	874,486	67,392,286
45. Shrewsbury Twp. ....	1,155,000	3,770,000	4,925,000	.....	4,925,000	165,906	5,090,906
46. South Belmar Boro .....	4,184,500	10,005,250	14,189,750	.....	14,189,750	139,933	14,329,683
47. Spring Lake Boro .....	38,164,400	47,456,000	85,620,400	.....	85,620,400	1,782,077	87,402,477
48. Spring Lake Hts. Boro .....	30,616,500	52,857,730	83,474,230	.....	83,474,230	525,053	83,999,283
49. Tinton Falls Boro .....	48,564,560	120,109,900	168,674,460	.....	168,674,460	1,350,406	170,024,866
50. Union Beach Boro .....	21,817,800	64,591,350	86,409,150	.....	86,409,150	510,153	86,919,303
51. Upper Freehold Twp. ....	25,708,400	49,514,300	75,222,700	-36,600	75,186,100	3,002,209	78,188,309
52. Wall Twp. ....	68,256,000	146,640,000	214,896,000	.....	214,896,000	2,066,306	216,962,306
53. West Long Branch Boro .....	30,468,780	84,426,180	114,894,960	.....	114,894,960	957,915	115,852,875
<b>Totals</b>	<b>\$2,714,714,548</b>	<b>\$5,791,176,020</b>	<b>\$8,505,890,568</b>	<b>\$1,503,800</b>	<b>\$8,504,386,768</b>	<b>\$128,876,979</b>	<b>\$8,633,263,747</b>

**Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1982 (Continued)**

TAXING DISTRICT	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 Apportionment of Taxes		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
1. Aberdeen Twp. ....	2.777	111.62	\$ 8,984	\$-31,036,438		\$ 336,983,009	\$ 1,804,430.15		
2. Allenhurst Boro .....	3.765	44.78	2,100		\$ 20,079,509	35,922,892	192,354.95		
3. Allentown Boro .....	4.483	68.73			10,128,561	32,577,944	174,443.88		
4. Asbury Park City .....	5.913	95.50			*15,834,617	153,903,798	824,102.84		
5. Atlantic Highlands Boro .....	4.847	63.68			39,968,493	109,448,759	586,061.12		
6. Avon-By-The-Sea Boro .....	1.738	119.35		-12,591,931		69,383,029	371,522.68		
7. Belmar Boro .....	5.388	46.29	500		81,058,626	19,527,660	800,670.09		
8. Bradley Beach Boro .....	8.627	42.75	20,216		45,200,954	78,551,162	420,614.93		
9. Brielle Boro .....	4.340	48.85	421		78,266,330	151,860,456	813,161.43		
10. Colts Neck Twp. ....	2.365	91.54			27,175,616	293,096,001	1,569,430.05		
11. Deal Boro .....	1.437	96.97			5,487,076	165,924,042	888,467.18		
12. Eatontown Boro .....	3.043	96.44	162		17,648,626	260,911,134	1,397,090.96		
13. Englishtown Boro .....	2.175	141.00	60	-5,832,517		18,523,955	99,189.52		
14. Fair Haven Boro .....	3.225	85.98			23,792,735	164,709,895	881,965.83		
15. Farmingdale Boro .....	2.950	87.08	9,608		4,429,408	31,006,413	166,028.86		
16. Freehold Boro .....	2.679	106.20	14,715	*-2,986,785		189,276,154	1,013,509.85		
17. Freehold Twp. ....	2.447	101.42	7,772		1,821,938	534,546,134	2,862,313.92		
18. Hazlet Twp. ....	3.765	69.34	68		*129,565,381	403,160,400	2,158,787.76		
19. Highlands Boro .....	4.817	65.48			32,946,839	94,077,901	503,755.37		
20. Holmdel Twp. ....	2.836	66.45			206,696,195	580,686,626	3,109,380.67		
21. Howell Twp. ....	6.306	39.37	4,828		302,328,741	494,723,037	2,649,074.69		
22. Interlaken Boro .....	1.622	101.08		-418,274		38,949,990	208,564.04		
23. Keansburg Boro .....	3.016	100.05			1,883,653	110,975,740	594,237.59		
24. Keyport Boro .....	4.558	69.22	1,104		*37,078,617	113,170,767	605,991.22		
25. Little Silver Boro .....	2.977	90.80	438		19,345,831	195,284,595	1,045,683.02		
26. Loch Arbour Village .....	3.119	108.52		-765,482		10,780,974	57,728.47		
27. Long Branch City .....	4.666	69.09	194,715		144,747,144	457,809,828	2,451,416.93		
28. Manalapan Twp. ....	2.022	125.59	26	-116,550,747		479,905,391	2,569,731.21		
29. Manasquan Boro .....	5.433	38.11	7,160		119,718,067	192,644,674	1,031,547.13		
30. Marlboro Twp. ....	2.340	111.25		-46,680,034		457,309,620	2,448,738.49		

**Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1982 (Continued)**

TAXING DISTRICT	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 Apportionment of Taxes		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
		Deduct Overpayment	Add Underpayment						
31. Matawan Boro .....	4.116	73.91	14,824		*44,744,434	165,765,477	887,618.12		
32. Middletown Twp. ....	5.584	45.88	1,033		*823,531,051	1,516,952,679	8,122,769.01		
33. Millstone Twp. ....	2.556	88.15			17,425,320	132,769,947	710,938.20		
34. Monmouth Beach Boro .....	2.854	91.56			10,448,635	120,821,643	646,959.07		
35. Neptune Twp. ....	5.857	47.57			244,805,015	461,201,601	2,469,578.73		
36. Neptune City Boro .....	5.715	48.12	10,992		47,265,286	89,223,122	477,759.67		
37. Ocean Twp. ....	4.394	66.76			*212,208,686	629,057,027	3,368,387.82		
38. Oceanport Boro .....	4.968	49.71	5,159		*94,272,992	184,075,917	985,664.34		
39. Red Bank Boro .....	4.537	73.57	131,812		68,485,571	239,274,380	1,281,233.45		
40. Roosevelt Boro .....	4.418	72.67			4,224,104	15,173,483	81,248.87		
41. Rumson Boro .....	2.172	114.70		-45,679,362		320,538,540	1,716,375.57		
42. Sea Bright Boro .....	5.342	49.79			34,838,811	68,194,347	365,157.69		
43. Sea Girt Boro .....	3.824	42.66	176		85,795,151	149,564,758	800,868.74		
44. Shrewsbury Boro .....	5.041	54.17			59,258,940	126,651,236	678,174.57		
45. Shrewsbury Twp. ....	4.792	100.00			21,080	5,111,986	27,372.96		
46. South Belmar Boro .....	7.491	44.99			17,636,499	31,966,182	171,168.10		
47. Spring Lake Boro .....	4.031	43.04	3,500		114,714,860	202,120,837	1,082,288.79		
48. Spring Lake Hts. Boro .....	3.621	61.16	1,418		54,221,883	138,222,584	740,135.23		
49. Tinton Falls Boro .....	3.971	85.90			33,184,298	203,209,164	1,088,116.41		
50. Union Beach Boro .....	3.106	97.01	12		6,001,589	92,920,904	497,560.04		
51. Upper Freehold Twp. ....	2.821	85.27			15,402,595	93,590,904	501,147.67		
52. Wall Twp. ....	5.749	41.31			313,894,695	530,857,001	2,842,559.86		
53. West Long Branch Boro .....	4.383	59.97			*83,141,672	198,994,547	1,065,548.56		
<b>Totals</b>			<b>\$441,733</b>	<b>\$262,541,570</b>	<b>\$3,750,726,344</b>	<b>\$12,121,890,254</b>	<b>\$64,908,626.30</b>		

**Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30. L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Aberdeen Twp. ....	\$ 40,205.59		\$ 1,764,224.56				\$R,082,981.13		
2. Allenhurst Boro .....			192,354.95	7,371.14		78,775.00			
3. Allentown Boro .....			174,443.88	684.78	3,611.87		R618,667.22		
4. Asbury Park City .....	16,385.31	\$ 6,318.88	814,036.41			2,777,256.00		\$ 41,256.91	
5. Atlantic Highlands Boro .....	1,476.84		584,584.28	22,405.32	12,109.59	713,462.00	R1,122,392.18		
6. Avon-By-The-Sea Boro .....	7,858.98		363,663.70		7,571.25	512,567.00			
7. Belmar Boro .....	6,016.07		794,654.02		16,496.46	1,498,488.00			
8. Bradley Beach Boro .....	5,956.49	266.10	414,924.54			1,318,941.00			
9. Brielle Boro .....	851.09		812,310.34	31,131.53		1,538,821.70			
10. Colts Neck Twp. ....	1,052.10	6.83	1,568,384.78	60,130.50		2,938,480.63	R1,724,144.13		
11. Deal Boro .....	334.55		888,132.63	34,034.12		719,481.00			
12. Eatontown Boro .....	329,643.12		1,067,447.84	42,005.57		2,489,850.50	R1,586,555.57		
13. Englishtown Boro .....	104.08		99,085.44	3,797.13	2,051.43	R235,618.03	R73,296.51		
14. Fair Haven Boro .....	219.29		881,746.54	33,789.51		1,737,874.00	R1,142,087.33		
15. Farmingdale Boro .....	1,466.99		164,561.87	6,308.02	3,405.50	376,392.00	R197,554.10		
16. Freehold Boro .....	4,289.35		1,009,220.50			1,263,615.44	R1,222,969.21		
17. Freehold Twp. ....	75,842.93	1,804.52	2,788,275.51	107,001.37		6,001,520.65	R3,640,896.53		
18. Hazlet Twp. ....	3,583.20	640.10	2,155,844.66	82,624.20		6,103,554.38			
19. Highlands Boro .....	944.06	132.05	502,943.36	19,275.61		820,734.00	R901,770.57		
20. Holmdel Twp. ....	24,951.13		3,084,429.54	116,280.60		7,091,087.50			
21. Howell Twp. ....	1,329.59		2,647,745.10	101,465.94		5,682,531.75	R3,323,072.90		
22. Interlaken Boro .....			208,564.04	7,992.28		71,236.07			
23. Keansburg Boro .....	4,671.01	381.84	589,948.42	22,616.68		1,414,981.71			
24. Keyport Boro .....	17,656.72	322.95	588,657.45			1,950,269.50			
25. Little Silver Boro .....	2,959.48	2,945.12	1,045,668.66	40,070.57		1,929,090.00	R1,410,698.45		
26. Loch Arbour Village .....	1,084.07	176.30	56,820.70	2,180.25			J158,645.57		
27. Long Branch City .....	16,308.38		2,435,108.55			7,499,395.50		203,856.50	
28. Manalapan Twp. ....	5,224.20	813.05	2,565,320.06	98,314.77		R5,143,469.50	R3,307,393.92		
29. Manasquan Boro .....	991.59		1,030,555.54	39,494.40	21,342.33	2,101,503.00			
30. Marlboro Twp. ....	10,515.52		2,438,222.97	93,471.94	50,619.04	5,183,186.35	R2,588,645.10		

**Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a)	(b)	(c)	(d)
	Deduct Overpayment	Add Underpayment				As Required by District School Budget	Regional Consolidated and Joint School Budgets	As Required by Local Municipal Budget	County Vocational School Budget (C. 30, L. 1977)
31. Matawan Boro .....	12,679.28		874,938.84				R3,127,842.36		
32. Middletown Twp. ....	27,646.93	7,471.73	8,102,593.81			23,233,442.00			
33. Millstone Twp. ....	768.89		710,169.31	27,215.07		2,020,330.00			
34. Monmouth Beach Boro .....	167.99	973.73	647,764.81	24,822.48		882,670.50	R963,298.11		
35. Neptune Twp. ....	9,311.84	46.60	2,460,313.49		51,132.64	6,853,421.90			
36. Neptune City Boro .....	523.58		477,236.09	18,289.22	9,880.69	1,178,228.00			
37. Ocean Twp. ....	121,607.93	1,412.38	3,248,192.27	124,820.80			J10,377,094.34		
38. Oceanport Boro .....	1,098.60		984,565.74	37,730.36		1,437,641.00	R1,355,686.80		
39. Red Bank Boro .....	20,156.99	930.01	1,262,006.47			3,230,234.50	R2,023,404.91		
40. Roosevelt Boro .....	34.25		81,214.62	3,112.25	1,681.51	334,412.00			
41. Rumson Boro .....	16,572.74	488.80	1,700,291.63	65,183.28		2,380,832.90	R2,647,379.08		
42. Sea Bright Boro .....	1,338.00		363,819.69	13,946.52		157,980.00	R615,347.80		
43. Sea Girt Boro .....	21.84		800,846.90	30,688.88		996,673.00			
44. Shrewsbury Boro .....	20,919.62		657,254.95	25,263.17		1,003,280.00	R967,092.64		
45. Shrewsbury Twp. ....			27,372.96	1,048.95		R48,166.39	R31,210.98		
46. South Belmar Boro .....			171,188.10	6,559.25	3,544.04	474,850.00			
47. Spring Lake Boro .....	976.95		1,081,311.84			1,335,834.00			
48. Spring Lake Hts. Boro .....	7,187.80	77.60	733,025.03	28,100.88		1,678,185.00			
49. Tinton Falls Boro .....	7,461.22	73.83	1,080,729.02	41,437.62		R2,365,315.06	R1,801,993.45		
50. Union Beach BoroBoro .....	231.25	45.93	497,374.72	19,060.12		1,428,383.00			
51. Upper Freehold Twp. ....	372.78		500,774.89	19,190.65			R1,686,215.78		
52. Wall Twp. ....	1,384.40	880.38	2,842,055.84	108,910.00	58,845.65	7,944,007.72			
53. West Long Branch Boro .....	4,191.78	187.68	1,061,544.46	40,693.52		1,726,912.00	R1,424,389.84		
<b>Totals</b>	<b>\$836,576.39</b>	<b>\$26,396.41</b>	<b>\$64,098,446.32</b>	<b>\$1,616,492.45</b>	<b>\$242,292.00</b>	<b>\$129,902,963.18</b>	<b>\$56,122,726.51</b>	<b>\$245,113.41</b>	

R Denotes Regional School  
J Denotes Joint School



**Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. All + B(a), (b) + C1a, b, c, d, + CII)							
1. Aberdeen Twp. ....	\$ 2,373,568.50	\$ 10,220,774.19	\$ 37,955,400	\$ 350,000.00	\$ 1,318,922.25	\$ 375,000.00	\$ 2,043,922.25	\$ 62,775.00	\$ 58,700.00
2. Allenhurst Boro .....	318,079.03	596,580.12	940,050	50,000.00	621,066.90	15,375.00	686,441.90	2,700.00	2,750.00
3. Allentown Boro .....	203,167.00	1,006,574.75	4,277,840	157,600.00	139,833.00	32,000.00	329,433.00	8,550.00	5,950.00
4. Asbury Park City .....	4,531,814.09	8,164,363.41	50,804,840	377,000.00	3,993,397.03	1,101,000.00	5,471,397.03	58,500.00	14,600.00
5. Atlantic Highlands Boro .....	913,258.78	3,368,212.15	6,880,300	310,000.00	485,887.42	115,000.00	910,887.42	24,525.00	17,050.00
6. Avon-By-The-Sea Boro .....	541,333.00	1,425,134.95	6,253,200	250,500.00	442,224.00	45,000.00	737,724.00	14,400.00	7,550.00
7. Belmar Boro .....	1,379,932.00	3,689,550.48	11,188,200	1,156,000.00	2,030,526.77	150,000.00	3,336,526.77	47,925.00	16,200.00
8. Bradley Beach Boro .....	1,141,528.69	2,875,394.23	2,410,512	.....	851,026.54	105,000.00	956,026.54	43,650.00	10,450.00
9. Brielle Boro .....	812,379.00	3,194,642.57	3,631,900	500,000.00	291,470.00	95,000.00	886,470.00	15,525.00	15,300.00
10. Colts Neck Twp. ....	.....	6,291,113.04	26,221,026	700,000.00	1,387,089.00	190,000.00	2,277,089.00	11,475.00	21,950.00
11. Deal Boro .....	684,167.91	2,305,815.68	7,805,600	290,000.00	1,025,752.92	80,000.00	1,395,752.92	5,400.00	5,550.00
12. Eatontown Boro .....	2,217,250.00	7,403,109.48	50,078,600	725,000.00	1,966,692.00	190,000.00	2,881,692.00	26,550.00	29,550.00
13. Englishtown Boro .....	115,953.47	529,802.01	4,903,000	30,000.00	95,323.67	30,000.00	155,323.67	8,775.00	2,200.00
14. Fair Haven Boro .....	750,477.24	4,545,974.62	11,350,000	116,000.00	394,268.00	97,000.00	607,268.00	25,200.00	26,350.00
15. Farmingdale Boro .....	35,671.60	783,893.09	1,851,900	80,000.00	97,276.59	20,000.00	197,276.59	5,625.00	4,300.00
16. Freehold Boro .....	1,655,000.00	5,150,805.15	36,459,100	350,000.00	1,066,100.00	100,000.00	1,516,100.00	46,800.00	29,300.00
17. Freehold Twp. ....	502,000.00	13,039,694.06	56,774,500	1,790,900.00	2,124,200.00	320,000.00	4,235,100.00	36,675.00	54,750.00
18. Hazlet Twp. ....	1,960,679.00	10,302,702.24	34,120,000	300,000.00	1,812,535.00	140,000.00	2,252,535.00	68,850.00	98,750.00
19. Highlands Boro .....	700,202.88	2,944,926.42	7,740,190	300,000.00	381,019.90	160,000.00	841,019.90	13,450.00	12,150.00
20. Holmdel Twp. ....	315,903.00	10,609,700.64	45,143,325	1,652,500.00	2,939,370.00	200,262.00	4,792,132.00	45,050.00	26,400.00
21. Howell Twp. ....	378,286.00	12,133,101.69	26,985,300	1,050,000.00	5,526,992.00	400,000.00	6,976,992.00	165,375.00	72,200.00
22. Interlaken Boro .....	351,142.51	638,936.90	824,700	30,000.00	103,973.71	5,000.00	138,973.71	3,150.00	6,700.00
23. Keansburg Boro .....	1,262,720.72	3,290,267.73	16,884,350	194,000.00	1,294,751.11	400,000.00	1,889,751.11	70,875.00	23,350.00
24. Keyport Boro .....	929,939.91	3,468,866.86	22,728,900	50,000.00	877,821.13	300,000.00	1,227,821.13	42,075.00	18,850.00
25. Little Silver Boro .....	812,606.00	5,238,133.68	30,289,300	227,000.00	579,362.00	147,585.00	953,947.00	13,050.00	26,750.00
26. Loch Arbour Village .....	142,602.00	360,248.52	300,100	90,000.00	52,436.00	7,000.00	149,436.00	1,800.00	1,000.00
27. Long Branch City .....	4,461,948.99	14,600,309.54	58,647,000	676,000.00	4,781,893.00	600,000.00	6,057,893.00	132,750.00	62,000.00
28. Manalapan Twp. ....	949,785.40	12,064,283.65	49,853,100	1,000,000.00	2,373,013.95	350,000.00	3,723,013.95	72,675.00	66,900.00
29. Manasquan Boro .....	769,285.06	3,962,180.33	10,198,400	207,000.00	719,299.19	208,661.40	1,134,960.59	53,550.00	21,500.00
30. Marlboro Twp. ....	1,442,162.00	11,796,307.40	106,551,645	400,000.00	2,569,963.00	250,000.00	3,219,963.00	33,750.00	33,650.00

**Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes		13 Total Amount of Exempt Property	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D		(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. All + B(a), (b) + C1a, b, c, d, + CII)							
31. Matawan Boro .....	978,630.25	4,981,411.45	16,863,800	250,000.00	1,283,786.62	170,000.00	1,703,786.62	30,375.00	26,400.00
32. Middletown Twp. ....	7,386,086.00	38,722,121.81	121,234,339	1,500,000.00	5,685,042.00	1,300,000.00	8,485,042.00	253,800.00	248,900.00
33. Millstone Twp. ....	191,000.00	2,948,714.38	7,618,600	410,000.00	474,000.00	130,000.00	1,014,000.00	17,550.00	9,200.00
34. Monmouth Beach Boro .....	632,095.83	3,150,651.73	23,658,500	175,000.00	339,933.05	85,000.00	599,933.05	9,225.00	10,400.00
35. Neptune Twp. ....	3,311,151.35	12,676,019.38	72,087,940	825,000.00	3,674,428.49	575,000.00	5,074,428.49	149,400.00	96,600.00
36. Neptune City Boro .....	713,979.41	2,397,613.41	3,534,500	100,000.00	597,229.65	70,000.00	767,229.65	45,900.00	17,600.00
37. Ocean Twp. ....	4,570,172.36	18,320,279.77	45,701,400	121,000.00	2,440,026.37	450,000.00	3,011,026.37	63,000.00	79,950.00
38. Oceanport Boro .....	646,000.00	4,461,623.90	68,753,500	468,932.00	633,036.00	50,000.00	1,151,968.00	14,175.00	25,300.00
39. Red Bank Boro .....	1,227,757.32	7,743,403.20	32,738,211	750,000.00	2,399,150.34	350,000.00	3,499,150.34	67,050.00	22,650.00
40. Roosevelt Boro .....	63,471.89	483,838.27	1,653,260	35,000.00	59,258.85	24,000.00	118,258.85	6,300.00	2,100.00
41. Rumson Boro .....	1,161,307.41	7,954,994.30	37,350,500	726,800.00	1,539,536.56	215,600.00	2,481,936.56	30,600.00	28,150.00
42. Sea Bright Boro .....	631,086.00	1,782,180.01	1,790,350	215,000.00	317,739.00	83,000.00	615,739.00	10,350.00	4,550.00
43. Sea Girt Boro .....	610,360.00	2,438,568.78	16,806,900	291,881.00	335,718.00	62,000.00	689,599.00	8,775.00	13,150.00
44. Shrewsbury Boro .....	744,837.27	3,397,728.03	5,437,000	180,000.00	340,605.00	68,000.00	588,605.00	11,925.00	15,800.00
45. Shrewsbury Twp. ....	136,160.00	243,959.28	261,500	35,000.00	58,860.00	.....	93,860.00	.....	.....
46. South Belmar Boro .....	417,350.00	1,073,471.39	474,817	.....	151,762.00	82,000.00	213,762.00	27,450.00	5,050.00
47. Spring Lake Boro .....	1,106,796.00	3,523,941.84	15,952,900	673,000.00	464,695.00	110,000.00	1,247,695.00	18,450.00	16,100.00
48. Spring Lake Hts. Boro .....	602,386.21	3,041,707.12	4,146,700	200,000.00	433,584.62	132,000.00	765,584.62	30,375.00	20,350.00
49. Tinton Falls Boro .....	1,462,430.00	6,751,905.15	168,081,050	475,000.00	1,108,000.00	300,000.00	1,883,000.00	17,775.00	29,450.00
50. Union Beach Boro .....	754,900.00	2,699,714.84	12,940,840	217,000.00	1,209,378.14	140,000.00	1,566,378.14	71,325.00	24,200.00
51. Upper Freehold Twp. ....	.....	2,206,181.32	11,538,900	450,000.00	295,000.00	115,000.00	860,000.00	22,275.00	8,350.00
52. Wall Twp. ....	1,519,815.00	12,473,634.21	93,159,500	1,177,000.00	3,091,660.81	500,000.00	4,768,660.81	127,125.00	68,250.00
53. West Long Branch Boro .....	825,000.00	5,078,539.82	42,222,200	95,500.00	806,478.00	120,000.00	1,021,978.00	20,925.00	30,200.00
<b>Totals</b>	<b>\$62,325,572.08</b>	<b>314,553,605.95</b>	<b>\$1,533,657,245</b>	<b>\$22,780,613.00</b>	<b>\$70,082,394.58</b>	<b>\$11,340,483.40</b>	<b>\$104,203,490.98</b>	<b>\$2,215,575.00</b>	<b>\$1,595,450.00</b>

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ..... \$30,841,570.49  
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes ..... 0.53546621  
 County Percentage Level of Taxable Value of Real Property 100.00%

Net County Taxes Apportioned (12 A III) ..... \$64,098,446.32  
 ±Adjustments (Net Total 12 A I)± ..... + 810,179.98  
 Total County Taxes Apportioned (including Adjustments—Total 12 A 1) ..... \$64,908,626.30  
 ±Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.  
 \*Column 10 Includes true value of Real Property pursuant to N.J.S.A. 55:14J-30(b) (NJHFA):

**Abstract of Ratables and Exemptions in the County of Morris, for the Year 1982**

TAXING DISTRICT	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Partial Exemptions	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
	(a) Land	(b) Improvements Thereon					
1. Boonton Town .....	\$ 73,937,500	\$ 134,148,100	\$ 208,085,600	\$ 1,000	\$ 208,084,600	\$ 7,187,293	\$ 215,271,893
2. Boonton Twp. ....	63,636,200	86,767,900	150,404,100	1,000	150,403,100	975,925	151,379,025
3. Butler Boro .....	24,855,310	46,317,650	71,172,960	.....	71,172,960	531,617	71,704,577
4. Chatham Boro .....	137,730,100	171,145,900	308,876,000	.....	308,876,000	1,282,978	310,158,978
5. Chatham Twp. ....	152,952,800	197,976,300	350,929,100	.....	350,929,100	864,786	351,793,886
6. Chester Boro .....	13,639,900	29,909,400	43,549,300	.....	43,549,300	880,204	44,429,504
7. Chester Twp. ....	30,163,700	59,244,300	89,408,000	.....	89,408,000	941,250	90,349,250
8. Denville Twp. ....	50,411,750	102,574,600	152,986,350	1,000	152,985,350	2,021,085	155,006,435
9. Dover Town .....	18,941,880	60,504,035	79,445,915	.....	79,445,915	3,685,392	83,131,307
10. East Hanover Twp. ....	64,613,200	143,387,500	208,000,700	.....	208,000,700	1,270,321	209,271,021
11. Florham Park Boro .....	128,801,350	251,326,550	380,127,900	.....	380,127,900	3,416,132	383,544,032
12. Hanover Twp. ....	26,437,600	151,841,800	178,279,400	89,400	178,190,000	9,340,276	187,530,276
13. Harding Twp. ....	50,073,190	65,803,870	115,877,060	.....	115,877,060	741,848	116,618,908
14. Jefferson Twp. ....	87,737,470	125,305,100	213,042,570	.....	213,042,570	2,589,350	215,631,920
15. Kinnelon Boro .....	52,776,290	89,271,398	142,047,688	.....	142,047,688	717,603	142,765,291
16. Lincoln Park Boro .....	35,388,850	69,180,600	104,569,450	.....	104,569,450	529,262	105,098,712
17. Madison Boro .....	56,100,690	103,140,199	159,240,889	.....	159,240,889	8,594,652	167,835,541
18. Mendham Boro .....	49,721,500	85,719,600	135,441,100	.....	135,441,100	1,645,687	137,086,787
19. Mendham Twp. ....	51,776,100	92,467,400	144,243,500	.....	144,243,500	1,025,255	145,268,755
20. Mine Hill Twp. ....	17,092,800	44,329,100	61,421,900	.....	61,421,900	446,249	61,868,149
21. Montville Twp. ....	68,813,150	146,713,850	215,527,000	.....	215,527,000	1,389,289	216,916,289
22. Morris Twp. ....	326,903,600	611,484,100	938,387,700	.....	938,387,700	8,005,815	946,393,515
23. Morris Plains Boro .....	22,020,745	81,991,815	104,012,560	.....	104,012,560	1,193,662	105,206,222
24. Morristown Town .....	73,782,200	223,803,750	297,585,950	.....	297,585,950	22,584,253	320,170,203
25. Mountain Lakes Boro .....	79,730,400	108,492,000	18,222,400	2,000	188,220,400	1,699,743	189,920,143

**Abstract of Ratables and Exemptions in the County of Morris, for the Year 1982 (Continued)**

TAXING DISTRICT	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Partial Exemptions	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
	(a) Land	(b) Improvements Thereon					
26. Mt. Arlington Boro .....	17,275,500	38,125,100	55,400,600	.....	55,400,600	418,846	55,819,446
27. Mt. Olive Twp. ....	170,154,150	314,341,700	484,495,850	.....	484,495,850	3,503,271	487,999,121
28. Netcong Boro .....	10,126,400	32,340,400	42,466,800	.....	42,466,800	2,656,491	45,123,291
29. Par-Troy Twp. ....	182,167,350	431,915,000	614,082,350	102,700	613,979,650	5,845,175	619,824,825
30. Passaic Twp. ....	24,384,555	61,813,455	86,198,010	.....	86,198,010	932,343	87,130,353
31. Pequannock Twp. ....	49,752,500	106,803,700	156,556,200	.....	156,556,200	722,671	157,278,871
32. Randolph Twp. ....	216,249,081	382,752,100	599,001,181	.....	599,001,181	5,005,615	604,006,796
33. Riverdale Boro .....	21,349,500	34,198,300	55,547,800	.....	55,547,800	5,006,603	60,554,403
34. Rockaway Boro .....	29,265,300	68,124,300	97,389,600	.....	97,389,600	882,691	98,272,291
35. Rockaway Twp. ....	83,160,750	175,719,750	258,880,500	.....	258,880,500	1,748,146	260,628,646
36. Roxbury Twp. ....	242,810,680	313,245,200	556,055,880	23,300	556,032,580	27,349,701	583,382,281
37. Victory Gardens Boro .....	5,161,100	9,812,200	14,773,300	.....	14,773,300	58,718	14,832,018
38. Washington Twp. ....	129,977,300	246,129,800	376,106,900	.....	376,106,900	3,352,625	379,459,525
39. Wharton Boro .....	37,144,800	101,414,010	138,558,810	.....	138,558,810	805,379	139,364,189
<b>Totals</b>	<b>\$2,977,017,241</b>	<b>\$5,599,361,632</b>	<b>\$8,576,378,873</b>	<b>\$220,400</b>	<b>\$8,576,158,473</b>	<b>\$141,648,184</b>	<b>\$8,718,006,657</b>

**Abstract of Ratables and Exemptions in the County of Morris, for the Year 1982 (Continued)**

TAXING DISTRICT	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 Apportionment of Taxes		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Boonton Town .....	\$2.58	102.33	\$ 47,965		\$ 9,800,102	\$ 225,119,960	\$ 789,585.28		
2. Boonton Twp. ....	1.62	103.29		\$ 1,995,588		149,423,437	524,087.46		
3. Butler Boro .....	5.87	37.88	7,237		1,24,527,774	196,239,588	688,290.33		
4. Chatham Boro .....	2.26	93.06	86,600		28,847,432	339,093,010	1,189,334.12		
5. Chatham Twp. ....	2.41	87.53			51,519,723	403,313,609	1,414,581.32		
6. Chester Boro .....	3.71	64.41			25,465,129	69,894,833	245,148.29		
7. Chester Twp. ....	5.60	41.91			126,017,417	216,366,667	758,884.00		
8. Denville Twp. ....	6.63	31.12	173,188		350,041,559	505,221,182	1,772,011.73		
9. Dover Town .....	8.08	27.26	138,676		222,437,026	305,707,009	1,072,236.13		
10. East Hanover Twp. ....	3.84	36.81	1,179		376,671,651	585,943,851	2,055,138.26		
11. Florham Park Boro .....	2.30	68.36			207,301,094	590,845,126	2,072,328.96		
12. Hanover Twp. ....	6.27	24.66	13,967		604,265,984	791,810,129	2,777,193.22		
13. Harding Twp. ....	2.92	38.67			185,183,362	301,802,270	1,058,540.66		
14. Jefferson Twp. ....	4.17	52.45	116		195,886,439	411,518,475	1,443,359.05		
15. Kinnelon Boro .....	5.11	42.36	150		194,780,574	337,546,015	1,183,908.20		
16. Lincoln Park Boro .....	5.59	49.50	2,177		109,744,626	214,845,515	753,548.72		
17. Madison Boro .....	7.39	29.42	92,369		389,765,432	557,693,342	1,956,052.48		
18. Mendham Boro .....	3.46	63.88			78,708,729	215,795,518	756,880.75		
19. Mendham Twp. ....	3.86	52.07			133,465,835	278,734,590	977,633.13		
20. Mine Hill Twp. ....	3.23	76.61			21,089,639	82,957,788	290,965.97		
21. Montville Twp. ....	5.15	36.42	1,941		386,014,026	602,932,236	2,114,723.28		
22. Morris Twp. ....	1.93	101.45	3,147		8,871,562	956,248,224	3,353,943.05		
23. Morris Plains Boro .....	5.66	30.78	8,356		248,247,137	353,481,715	1,239,730.89		
24. Morristown Town .....	3.65	66.49	203,104		170,095,567	490,468,874	1,720,269.52		
25. Mountain Lakes Boro .....	2.61	103.59	9,778		5,180,533	184,749,388	647,989.62		

**Abstract of Ratables and Exemptions in the County of Morris, for the Year 1982 (Continued)**

TAXING DISTRICT	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 Apportionment of Taxes		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
				Deduct Overpayment	Add Underpayment				
26. Mt. Arlington Boro .....	3.81	66.75	239		28,316,136	84,135,821	295,087.80		
27. Mt. Olive Twp. ....	2.21	103.15	192	10,680,407		477,318,906	1,674,147.35		
28. Netcong Boro .....	3.81	56.14	35,242		35,688,215	80,846,748	283,561.72		
29. Par-Troy Twp. ....	5.26	37.64	3,758		1,042,047,292	1,661,875,875	5,828,860.02		
30. Passaic Twp. ....	6.74	30.44	3,372		202,304,593	289,438,318	1,105,175.36		
31. Pequannock Twp. ....	6.13	39.81	125		242,095,035	399,374,031	1,400,763.65		
32. Randolph Twp. ....	2.63	103.34	7,288	11,050,269		592,963,815	2,079,760.06		
33. Riverdale Boro .....	3.25	66.72	4,260		31,428,406	91,987,069	322,635.26		
34. Rockaway Boro .....	4.14	51.21	3,959		101,777,734	200,053,984	701,668.93		
35. Rockaway Twp. ....	6.80	35.54	79		482,168,665	742,797,390	2,605,286.03		
36. Roxbury Twp. ....	2.35	99.57	134,322		20,331,502	603,848,105	2,117,935.60		
37. Victory Gardens Boro .....	2.52	79.71			3,926,508	18,758,528	65,793.81		
38. Washington Twp. ....	2.37	90.49			44,454,342	423,913,867	1,486,834.62		
39. Wharton Boro .....	2.67	94.61	204		12,706,026	152,070,419	533,371.47		
<b>Totals</b>			<b>\$982,890</b>	<b>\$28,866,797</b>	<b>\$6,496,992,273</b>	<b>\$15,187,115,023</b>	<b>\$53,267,255.92</b>		



**Abstract of Ratables and Exemptions in the County of Morris, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes		Section B		Section C Local Taxes to Be Raised for				
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Boonton Town .....	\$ 22,231.91	.....	\$ 767,353.37	\$ 28,898.83	.....	\$ 3,510,078.00	.....	.....	.....
2. Boonton Twp. ....	297.64	.....	523,789.82	19,790.84	.....	1,477,799.93	.....	.....	.....
3. Butler Boro .....	3,588.31	.....	684,702.02	25,861.51	.....	3,064,251.50	.....	.....	.....
4. Chatham Boro .....	857.09	.....	1,188,477.03	.....	.....	4,574,674.25	.....	.....	.....
5. Chatham Twp. ....	1,859.24	.....	1,412,722.08	.....	.....	5,372,084.50	.....	.....	.....
6. Chester Boro .....	87.73	.....	245,060.56	.....	.....	685,391.89	\$ 347,211.58	.....	.....
7. Chester Twp. ....	1,588.12	.....	757,295.88	.....	.....	2,119,287.82	1,336,681.57	.....	.....
8. Denville Twp. ....	3,397.30	.....	1,768,614.43	.....	.....	4,005,639.30	2,833,540.60	.....	.....
9. Dover Town .....	17,051.12	.....	1,055,185.01	.....	.....	3,480,181.50	.....	.....	.....
10. East Hanover Twp. ....	74,498.60	.....	1,980,639.66	.....	.....	3,412,480.00	2,095,741.63	.....	.....
11. Florham Park Boro .....	3,371.10	.....	2,068,957.88	.....	.....	2,775,219.50	2,400,654.40	.....	.....
12. Hanover Twp. ....	31,048.32	.....	2,746,144.90	103,615.94	.....	5,069,525.00	2,665,028.87	.....	.....
13. Harding Twp. ....	286.41	.....	1,058,254.25	39,985.65	.....	1,557,678.50	.....	.....	.....
14. Jefferson Twp. ....	653.84	.....	1,442,705.21	54,511.69	.....	5,970,758.00	.....	.....	.....
15. Kinnelon Boro .....	4,273.98	.....	1,179,634.22	.....	.....	5,007,237.50	.....	.....	.....
16. Lincoln Park Boro .....	15,040.25	.....	738,508.47	.....	.....	3,369,423.22	.....	.....	.....
17. Madison Boro .....	10,874.21	.....	1,945,178.27	.....	.....	7,268,994.50	.....	.....	.....
18. Mendham Boro .....	696.29	.....	756,184.46	28,571.63	.....	1,716,821.50	1,435,463.88	.....	.....
19. Mendham Twp. ....	987.12	.....	976,646.01	36,901.46	.....	1,849,262.50	1,786,612.18	.....	.....
20. Mine Hill Twp. ....	20,179.22	.....	270,786.75	10,047.20	.....	1,349,175.50	.....	.....	.....
21. Montville Twp. ....	3,668.35	.....	2,111,054.93	79,754.51	.....	7,916,426.96	.....	.....	.....
22. Morris Twp. ....	15,585.84	.....	3,338,357.21	.....	.....	.....	12,641,070.88	.....	.....
23. Morris Plains Boro .....	10,257.63	.....	1,229,473.26	46,446.42	.....	3,100,244.91	.....	.....	.....
24. Morristown Town .....	19,854.70	.....	1,700,414.82	.....	.....	.....	5,823,696.89	.....	.....
25. Mountain Lakes Boro .....	112.70	.....	647,876.92	24,479.78	.....	3,453,759.50	.....	.....	.....

**Abstract of Ratables and Exemptions in the County of Morris, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
26. Mt. Arlington Boro .....	3,196.34	.....	291,901.46	.....	.....	1,330,978.00	.....	.....	.....
27. Mt. Olive Twp. ....	1,296.86	.....	1,672,850.49	63,207.13	.....	7,367,298.00	.....	.....	.....
28. Netcong Boro .....	.....	.....	283,561.72	10,714.32	.....	733,294.00	567,296.92	.....	.....
29. Par-Troy Twp. ....	212,040.63	.....	5,616,819.39	211,620.76	.....	22,598,034.50	.....	.....	.....
30. Passaic Twp. ....	1,816.23	.....	1,013,359.13	.....	.....	2,365,083.00	1,277,861.77	.....	.....
31. Pequannock Twp. ....	514.26	.....	1,400,249.39	.....	.....	6,252,485.50	.....	.....	.....
32. Randolph Twp. ....	28,052.09	.....	2,051,707.97	77,461.98	.....	9,825,377.50	.....	.....	.....
33. Riverdale Boro .....	1,042.85	.....	321,592.41	12,149.74	.....	1,153,837.15	.....	.....	.....
34. Rockaway Boro .....	31.30	.....	701,637.63	.....	.....	1,585,485.00	1,061,144.31	.....	.....
35. Rockaway Twp. ....	46,380.97	.....	2,558,905.06	96,536.23	.....	6,997,452.12	3,794,193.63	.....	.....
36. Roxbury Twp. ....	37,582.29	.....	2,080,353.31	.....	.....	9,071,609.51	.....	.....	.....
37. Victory Gardens Boro .....	3.76	.....	65,789.85	2,485.85	.....	195,708.50	.....	.....	.....
38. Washington Twp. ....	8,946.78	.....	1,477,887.84	55,833.53	.....	3,732,169.70	1,854,082.05	.....	.....
39. Wharton Boro .....	17,316.96	.....	516,054.51	.....	.....	1,484,878.56	783,724.75	.....	.....
<b>Totals</b>	<b>\$620,568.34</b>	.....	<b>\$52,646,687.58</b>	<b>\$1,028,875.00</b>	.....	<b>\$156,800,056.82</b>	<b>\$42,704,005.80</b>	.....	.....

**Abstract of Ratables and Exemptions in the County of Morris, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. All + B(a), (b) + C1a, b, c, d, + CII)							
1. Boonton Town .....	\$ 1,247,348.06	\$ 5,553,678.26	\$ 16,309,400	\$ 161,500.00	\$ 982,452.49	\$ 180,000.00	\$ 1,323,952.49	\$ 66,150	\$ 24,450
2. Boonton Twp. ....	416,718.52	2,438,099.11	10,380,800	133,000.00	243,596.79	70,000.00	446,596.79	16,200	13,500
3. Butler Boro .....	431,469.80	4,206,284.83	10,803,820	620,000.00	1,390,983.21	100,000.00	2,110,963.21	38,925	27,500
4. Chatham Boro .....	1,237,801.87	7,000,953.15	37,003,800	950,000.00	770,074.03	95,000.00	1,815,074.03	29,700	34,150
5. Chatham Twp. ....	1,685,856.04	8,470,662.62	28,959,300	600,000.00	1,272,931.34	80,000.00	1,952,931.34	16,200	32,800
6. Chester Boro .....	370,053.53	1,647,717.56	4,094,500	90,000.00	275,222.71	100,000.00	465,222.71	4,500	4,000
7. Chester Twp. ....	840,248.00	5,053,523.27	13,758,900	390,000.00	851,273.55	162,782.70	1,404,036.25	6,975	14,950
8. Denville Twp. ....	1,666,764.66	10,274,558.99	20,383,000	490,000.00	1,851,239.24	200,000.00	2,541,239.24	68,850	59,250
9. Dover Town .....	2,174,149.24	6,709,515.77	27,256,700	350,000.00	1,664,254.29	100,000.00	2,114,254.29	91,350	33,350
10. East Hanover Twp. ....	534,134.78	8,022,996.07	14,692,790	750,000.00	2,436,924.61	80,000.00	3,266,924.61	38,925	34,850
11. Florham Park Boro .....	1,572,530.53	8,817,362.40	88,573,500	451,189.21	1,330,840.80	160,000.00	1,942,030.01	17,550	36,450
12. Hanover Twp. ....	1,162,792.59	11,747,107.30	17,336,800	1,471,886.43	2,407,015.48	298,000.00	4,176,901.91	58,275	54,200
13. Harding Twp. ....	740,666.25	3,396,584.65	12,022,975	450,000.00	430,671.55	70,000.00	950,671.55	5,400	12,500
14. Jefferson Twp. ....	1,509,914.00	8,977,888.90	18,812,100	600,000.00	2,376,815.32	464,000.00	3,440,815.32	81,450	56,150
15. Kinnelon Boro .....	1,097,365.38	7,284,237.10	14,604,350	800,000.00	538,337.18	130,000.00	1,468,337.18	9,900	29,550
16. Lincoln Park Boro .....	1,757,260.00	5,865,191.69	11,222,600	715,000.00	1,183,357.70	110,000.00	2,008,357.70	32,400	28,850
17. Madison Boro .....	3,174,393.81	12,388,566.58	51,855,644	500,000.00	2,134,880.46	165,000.00	2,799,880.46	58,725	49,100
18. Mendham Boro .....	801,383.50	4,738,424.97	21,430,200	400,000.00	421,726.08	40,000.00	861,726.08	9,225	17,000
19. Mendham Twp. ....	951,317.48	5,600,739.63	12,397,700	583,241.00	461,871.63	124,000.00	1,169,112.63	5,850	14,050
20. Mine Hill Twp. ....	362,956.00	1,992,965.45	3,186,600	87,000.00	430,388.53	35,000.00	552,388.53	22,050	15,950
21. Montville Twp. ....	1,051,860.38	11,159,096.78	15,469,450	900,000.00	2,122,121.53	308,661.20	3,330,782.73	44,100	49,100
22. Morris Twp. ....	2,205,275.02	18,184,702.91	105,035,100	1,150,000.00	3,400,048.50	220,000.00	4,770,048.50	57,600	61,150
23. Morris Plains Boro .....	1,569,524.04	5,945,688.63	5,311,400	600,000.00	1,105,438.06	72,000.00	1,777,438.06	22,275	24,150
24. Morristown Town .....	4,161,063.35	11,685,175.06	122,249,755	800,000.00	5,002,778.27	300,000.00	6,102,778.27	51,975	23,300
25. Mountain Lakes Boro .....	815,993.17	4,942,109.37	39,622,500	333,000.00	601,687.36	180,000.00	1,114,687.36	2,250	13,650

**Abstract of Ratables and Exemptions in the County of Morris, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AllI + B(a), (b) + C1a, b, c, d, + CII)							
26. Mt. Arlington Boro .....	503,495.52	2,126,374.98	5,511,900	150,000.00	433,854.28	100,000.00	683,854.28	12,825	10,650
27. Mt. Olive Twp. ....	1,678,486.19	10,781,841.81	35,110,285	500,000.00	1,665,367.44	450,000.00	2,615,367.44	38,250	39,450
28. Netcong Boro .....	121,402.78	1,716,269.74	2,457,300	165,000.00	348,895.67	40,000.00	553,895.67	24,975	10,350
29. Par-Troy Twp. ....	4,167,709.66	32,594,184.31	97,165,450	1,760,000.00	5,895,695.47	300,000.00	7,955,695.47	122,625	131,800
30. Passaic Twp. ....	1,213,010.43	5,869,314.33	7,843,055	525,000.00	1,578,002.62	155,000.00	2,258,002.62	30,375	27,850
31. Pequannock Twp. ....	1,981,450.16	9,634,165.05	27,809,200	520,000.00	1,278,968.66	100,000.00	1,898,968.66	63,000	62,300
32. Randolph Twp. ....	3,929,823.00	15,884,370.45	65,769,400	190,000.00	2,072,691.45	440,088.55	2,702,780.00	26,100	50,600
33. Riverdale Boro .....	478,840.74	1,966,420.04	3,672,700	159,000.00	470,379.06	35,000.00	684,379.06	11,475	13,450
34. Rockaway Boro .....	712,182.29	4,060,429.23	13,188,700	330,000.00	632,245.01	65,000.00	1,027,245.01	37,575	24,900
35. Rockaway Twp. ....	4,256,824.53	17,703,911.57	114,093,450	800,000.00	2,118,145.00	400,000.00	3,318,145.00	58,500	61,350
36. Roxbury Twp. ....	2,554,745.23	13,706,708.05	49,260,900	770,000.00	2,308,481.51	335,471.91	3,433,953.42	62,550	71,550
37. Victory Gardens Boro .....	108,667.29	372,651.49	801,000	39,341.46	43,037.66	24,000.00	106,379.12	3,150	2,200
38. Washington Twp. ....	1,844,675.73	8,964,648.85	30,101,400	700,000.00	1,048,368.44	275,000.00	2,023,368.44	19,575	31,850
39. Wharton Boro .....	928,696.00	3,713,353.82	8,467,500	150,000.00	509,902.79	35,000.00	694,902.79	24,750	18,400
<b>Totals</b>	<b>\$58,018,849.55</b>	<b>\$311,198,474.75</b>	<b>\$1,184,023,524</b>	<b>\$21,134,158.10</b>	<b>\$56,090,945.77</b>	<b>\$6,618,984.36</b>	<b>\$83,844,088.23</b>	<b>\$1,392,525</b>	<b>\$1,320,650</b>

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the Support of the County Budget ..... \$23,383,876.30  
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes ..... .350739794  
 Rate per \$100 to be applied to Col. 11 for apportionment of County Library ..... .013252626

County Percentage Level of Taxable Value of Real Property ..... 100%  
 Total County Taxes Appropriated ..... \$52,646,687.58  
 Adjustments ..... 620,568.34  
 Total County Taxes Apportioned (including adjustments) ..... \$53,267,255.92  
 Total 12 A 1 .....

**Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1982**

TAXING DISTRICT	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Partial Exemptions	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
	(a) Land	(b) Improvements Thereon					
1. Barnegat Twp. ....	\$ 51,204,953	\$ 71,377,100	\$ 122,582,053	.....	\$ 122,582,053	\$ 3,487,001	\$ 126,069,054
2. Barnegat Light Boro* .....	73,040,100	48,800,900	121,841,000	.....	121,841,000	261,805	122,102,805
3. Bay Head Boro .....	48,703,150	43,930,200	92,633,350	.....	92,633,350	416,630	93,049,980
4. Beach Haven Boro .....	52,058,830	52,274,350	104,333,180	.....	104,333,180	564,816	104,897,996
5. Beachwood Boro .....	32,580,650	70,171,200	102,751,850	.....	102,751,850	678,285	103,428,135
6. Berkeley Twp. ....	195,243,000	451,313,300	646,556,300	.....	646,556,300	7,125,463	653,681,763
7. Brick Twp.* .....	467,516,990	925,581,550	1,393,098,540	.....	1,393,098,540	14,788,899	1,407,887,439
8. Dover Twp. ....	328,761,400	764,509,200	1,093,270,600	\$16,391,700	1,076,878,900	13,588,398	1,090,467,298
9. Eagleswood Twp. ....	14,039,200	15,729,350	29,768,550	.....	29,768,550	294,410	30,062,960
10. Harvey Cedars Boro .....	33,545,260	29,444,370	62,989,630	.....	62,989,630	325,675	63,315,305
11. Island Heights Boro .....	9,023,800	16,654,500	25,678,300	.....	25,678,300	229,796	25,908,096
12. Jackson Twp. ....	117,070,405	221,786,380	338,856,785	.....	338,856,785	4,386,476	343,243,261
13. Lacey Twp. ....	151,380,340	289,613,470	440,993,810	.....	440,993,810	6,779,618	447,773,428
14. Lakehurst Boro .....	5,405,800	16,300,000	21,705,800	.....	21,705,800	2,890,027	24,595,827
15. Lakewood Twp. ....	113,291,400	377,488,400	490,779,800	8,262,000	482,517,800	9,009,051	491,526,851
16. Lavallette Boro .....	59,987,050	73,969,150	133,956,200	.....	133,956,200	1,571,555	135,527,755
17. Little Egg Harbor Twp. ....	101,689,700	180,791,700	282,481,400	.....	282,481,400	7,778,507	290,259,907
18. Long Beach Twp. ....	235,110,530	220,372,600	455,483,130	.....	455,483,130	2,252,376	457,735,506
19. Manchester Twp. ....	126,415,748	340,848,000	467,263,748	.....	467,263,748	6,763,458	474,027,206
20. Mantoloking Boro .....	48,387,000	36,843,800	85,230,800	.....	85,230,800	321,382	85,552,182
21. Ocean Twp. ....	38,651,650	56,503,800	95,155,450	.....	95,155,450	827,708	95,983,158
22. Ocean Gate Boro .....	5,192,284	16,901,345	22,093,629	.....	22,093,629	117,715	22,211,344
23. Pine Beach Boro .....	11,453,750	20,065,100	31,518,850	.....	31,518,850	133,190	31,652,040
24. Plumsted Twp. ....	18,282,200	35,994,750	54,276,950	.....	54,276,950	2,242,755	56,519,705
25. Pt. Pleasant Boro .....	149,137,900	325,670,650	474,808,550	18,000	474,790,550	5,739,168	480,529,718
26. Pt. Pleasant Beach Boro* ...	64,135,300	63,404,225	127,539,525	.....	127,539,525	613,171	128,152,696
27. Seaside Heights Boro ....	51,351,150	44,751,100	96,102,250	.....	96,102,250	419,772	96,522,022
28. Seaside Park Boro .....	62,348,910	63,849,350	126,198,260	.....	126,198,260	407,018	126,605,278
29. Ship Bottom Boro .....	35,243,130	39,089,680	74,332,810	.....	74,332,810	423,958	74,756,768
30. South Toms River Boro .....	7,930,000	23,789,800	31,719,800	.....	31,719,800	385,554	32,105,354
31. Stafford Twp. ....	89,353,812	112,267,210	201,621,022	.....	201,621,022	5,105,905	206,726,927
32. Surf City Boro .....	49,878,000	55,760,170	105,638,170	.....	105,638,170	1,523,914	107,162,084
33. Tuckerton Boro .....	20,676,250	31,989,200	52,665,450	.....	52,665,450	925,487	53,590,937
<b>Totals</b>	<b>\$2,868,089,642</b>	<b>\$5,137,835,700</b>	<b>\$8,005,925,342</b>	<b>\$24,671,700</b>	<b>\$7,981,253,642</b>	<b>\$102,376,943</b>	<b>\$8,083,630,585</b>

\*Complete Revaluation



**Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1982 (Continued)**

TAXING DISTRICT	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 Apportionment of Taxes		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
				Deduct Overpayment	Add Underpayment				
1. Barnegat Twp. ....	\$3.626	79.34			\$ 32,396,302	\$ 158,465,356	\$ 680,732.72		
2. Barnegat Light Boro .....	.956	115.95		\$ 16,273,271		105,829,534	454,620.67		
3. Bay Head Boro .....	1.670	78.34	\$412,763		26,174,157	119,636,900	513,934.11		
4. Beach Haven Boro .....	2.385	57.62			78,459,450	183,357,446	787,663.73		
5. Beachwood Boro .....	3.352	84.07			19,850,977	123,279,112	529,580.26		
6. Berkeley Twp. ....	2.000	101.41		4,157,440		649,524,323	2,790,215.28		
7. Brick Twp. ....	2.134	107.91		83,362,939		1,324,524,500	5,689,869.30		
8. Dover Twp. ....	4.355	58.27	6,050		797,938,709	1,888,412,057	8,112,307.66		
9. Eagleswood Twp. ....	2.462	89.41			3,712,582	33,775,542	145,092.39		
10. Harvey Cedars Boro .....	2.280	52.93			56,246,330	119,561,635	513,610.79		
11. Island Heights Boro .....	3.396	71.27			10,562,461	36,470,557	156,669.58		
12. Jackson Twp. ....	3.724	73.88			124,325,781	467,569,042	2,008,574.95		
13. Lacey Twp. ....	1.961	99.46			4,200,472	451,973,900	1,941,581.62		
14. Lakehurst Boro .....	3.453	92.42	422		2,101,342	26,697,591	114,687.05		
15. Lakewood Twp. ....	3.670	73.24	8,183		184,783,368	676,318,402	2,905,316.82		
16. Lavallette Boro .....	1.799	65.08			72,784,859	208,312,614	894,865.70		
17. Little Egg Harbor Twp. ....	2.414	103.98		9,883,927		280,375,980	1,204,434.26		
18. Long Beach Twp. ....	1.719	63.68			262,035,987	719,771,493	3,091,981.86		
19. Manchester Twp. ....	2.518	75.41	222		154,532,209	628,559,637	2,700,155.55		
20. Mantoloking Boro .....	1.196	83.95			16,398,445	101,950,627	437,957.73		
21. Ocean Twp. ....	3.258	77.09			28,764,388	124,747,546	535,888.34		
22. Ocean Gate Boro .....	3.768	67.18			10,912,886	33,124,230	142,294.49		
23. Pine Beach Boro .....	3.731	70.52			13,287,485	44,939,525	193,050.43		
24. Plumsted Twp. ....	2.438	78.94			15,570,109	72,089,814	309,682.17		
25. Pt. Pleasant Boro .....	1.951	114.82		58,074,523		422,455,195	1,814,775.68		
26. Pt. Pleasant Beach Boro .....	3.422	61.29	1,081		85,207,586	213,361,343	916,553.94		
27. Seaside Heights Boro .....	2.785	72.54			38,790,460	135,312,482	581,273.01		
28. Seaside Park Boro .....	2.049	88.62			17,333,677	143,938,955	618,330.46		
29. Ship Bottom Boro .....	2.345	56.40			59,041,162	133,797,930	574,766.82		
30. South Toms River Boro .....	3.479	76.41	1,778		10,489,795	42,596,727	182,986.28		
31. Stafford Twp. ....	3.051	47.38			226,152,039	432,878,966	1,859,553.93		
32. Surf City Boro .....	1.798	61.38			67,349,884	174,511,968	749,665.48		
33. Tuckerton Boro .....	2.717	93.07			4,627,628	58,218,565	250,094.30		
<b>Totals</b> .....			\$430,499	\$171,752,100	\$2,424,030,510	\$10,336,339,494	\$44,402,667.36		



**Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes									
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for				
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes				
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30. L. 1977)	
	Deduct Overpayment	Add Underpayment								
1. Barnegat Twp. ....	\$ 2,196.02	.....	\$ 678,536.70	\$ 42,304.91	\$ 57,555.76	\$ 3,167,004.00	.....	.....	.....	.....
2. Barnegat Light Boro .....	45.99	.....	454,574.68	28,338.73	38,554.52	L 105,146.54	.....	.....	.....	.....
3. Bay Head Boro .....	317.23	.....	513,816.88	32,020.09	43,585.63	561,077.00	.....	.....	.....	.....
4. Beach Haven Boro .....	15.77	.....	787,646.96	.....	66,801.91	S 362,743.03	.....	.....	.....	.....
5. Beachwood Boro .....	135.11	.....	529,445.15	33,006.73	44,905.67	T 2,098,107.71	.....	.....	.....	.....
6. Berkeley Twp. ....	49,054.21	.....	2,741,161.07	171,002.15	232,637.41	C 4,236,577.00	.....	.....	.....	.....
7. Brick Twp. ....	12,831.34	.....	5,677,037.96	353,938.51	481,551.89	18,492,083.00	.....	.....	.....	.....
8. Dover Twp. ....	20,033.51	.....	8,092,174.15	504,526.03	686,636.08	T 31,228,805.83	.....	.....	.....	.....
9. Eagleswood Twp. ....	1,066.22	.....	144,026.17	8,980.68	12,214.33	P 270,361.00	.....	.....	.....	.....
10. Harvey Cedars Boro .....	40.79	.....	513,570.00	32,016.43	43,556.82	L 118,797.51	.....	.....	.....	.....
11. Island Heights Boro .....	193.83	.....	156,475.75	9,755.18	13,270.88	C 272,972.01	.....	.....	.....	.....
12. Jackson Twp. ....	12,922.03	.....	1,995,652.92	124,445.38	169,405.26	7,840,620.48	.....	.....	.....	.....
13. Lacey Twp. ....	59,437.74	.....	1,882,143.88	117,465.69	160,199.57	6,127,198.00	.....	.....	.....	.....
14. Lakehurst Boro .....	.....	.....	114,687.05	7,149.68	9,726.83	-57.98	.....	.....	.....	.....
15. Lakewood Twp. ....	1,830.21	.....	2,903,486.61	.....	246,291.75	472,393.63	.....	.....	.....	.....
16. Lavallette Boro .....	333.90	.....	894,531.80	55,766.42	75,866.72	9,991,164.75	.....	.....	.....	.....
17. Little Egg Harbor Twp. ....	1,948.69	.....	1,202,485.57	74,967.68	102,001.85	808,384.00	.....	.....	.....	.....
18. Long Beach Twp. ....	12,940.69	.....	3,079,041.17	191,978.17	943.30	P 2,573,526.54	.....	.....	.....	.....
19. Manchester Twp. ....	6,303.67	.....	2,683,851.88	167,959.62	228,566.58	S 2,254,761.28	.....	.....	.....	.....
20. Mantoloking Boro .....	53.74	.....	437,903.99	27,299.38	37,139.43	5,417,177.68	.....	.....	.....	.....
21. Ocean Twp. ....	3,880.48	.....	532,007.86	33,183.37	45,187.15	83,845.00	.....	.....	.....	.....
22. Ocean Gate Boro .....	110.36	.....	142,184.13	8,864.07	12,058.83	2,061,976.70	.....	.....	.....	.....
23. Pine Beach Boro .....	140.01	.....	192,910.42	12,026.44	16,361.00	C 221,987.97	.....	.....	.....	.....
24. Plumsted Twp. ....	6.53	.....	308,675.64	19,305.53	26,264.74	T 760,943.82	.....	.....	.....	.....
25. Pt. Pleasant Boro .....	242.46	.....	1,814,533.22	113,119.85	153,893.85	1,022,345.50	.....	.....	.....	.....
26. Pt. Pleasant Beach Boro ....	64.76	.....	916,489.18	57,135.73	77,734.69	6,071,362.50	.....	.....	.....	.....
27. Seaside Heights Boro .....	3,976.46	.....	577,296.55	35,996.55	48,964.95	2,584,575.50	.....	.....	.....	.....
28. Seaside Park Boro .....	954.83	.....	617,375.63	38,489.50	52,364.69	C 368,137.00	.....	.....	.....	.....
29. Ship Bottom Boro .....	2,894.09	.....	571,872.73	35,675.01	48,643.81	C 1,118,775.04	.....	.....	.....	.....
30. South Toms River Boro .....	.....	.....	182,986.28	11,407.51	15,519.42	S 421,204.00	.....	.....	.....	.....
31. Stafford Twp. ....	22,942.87	.....	1,836,611.06	114,588.39	156,265.75	T 722,251.06	.....	.....	.....	.....
32. Surf City Boro .....	75.65	.....	749,589.83	46,730.15	63,574.09	S 978,570.19	.....	.....	.....	.....
33. Tuckerton Boro .....	570.70	.....	249,523.60	15,556.44	21,161.44	S 505,016.50	.....	.....	.....	.....
Totals	\$217,559.89	.....	\$44,185,107.47	\$2,525,000.00	\$3,487,500.00	\$77,371,388.75	\$50,440,000.76	.....	.....	.....

I—CONSOLIDATED SCHOOL DISTRICT OF LONG BEACH ISLAND

T—TOMS RIVER REGIONAL SCHOOL DISTRICT

P—PINELANDS REGIONAL SCHOOL DISTRICT

TAXING DISTRICT	Apportionment of Taxes		Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget					Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. All + B(a), (b) + C1a, b, c, d, + C11)							
1. Barnegat Twp. ....	\$625,000.00	\$ 4,570,401.37	\$ 6,535,800	\$ 545,000.00	\$ 864,000.00	\$ 175,000.00	\$ 1,584,000.00	\$ 57,825	\$ 32,300
2. Barnegat Light Boro .....	213,500.00	1,167,191.43	29,626,600	212,500.00	133,000.00	50,000.00	395,500.00	8,100	4,600
3. Bay Head Boro .....	402,906.00	1,553,185.60	4,588,800	337,375.00	228,709.37	35,000.00	601,084.37	7,200	6,800
4. Beach Haven Boro .....	736,400.00	2,501,120.33	7,744,400	103,000.00	508,000.00	100,000.00	711,000.00	21,375	9,600
5. Beachwood Boro .....	761,103.19	3,466,568.45	6,492,350	330,000.00	417,342.37	250,000.00	997,342.37	66,150	29,950
6. Berkeley Twp. ....	1,443,378.37	13,067,578.98	338,059,100	2,050,000.00	3,735,088.74	650,000.00	6,435,088.74	743,800	124,900
7. Brick Twp. ....	5,030,094.75	30,034,706.11	149,521,600	2,448,500.00	5,318,260.44	1,325,000.00	9,091,760.44	452,750	222,150
8. Dover Twp. ....	6,975,196.78	47,487,338.87	180,754,900	2,935,000.00	8,845,160.58	2,566,000.00	14,346,160.58	632,250	237,400
9. Eagleswood Twp. ....	53,838.00	740,079.62	4,256,600	50,500.00	230,885.00	100,000.00	381,385.00	18,675	4,350
10. Harvey Cedars Boro .....	362,800.00	1,443,273.40	2,956,700	191,900.00	137,200.00	59,000.00	388,100.00	4,050	2,750
11. Island Heights Boro .....	190,000.00	879,801.22	2,407,500	25,000.00	184,646.28	90,000.00	299,646.28	18,000	6,750
12. Jackson Twp. ....	2,650,614.17	12,780,738.21	62,609,710	494,400.00	3,252,132.13	1,115,000.00	4,861,532.13	120,825	73,325
13. Lacey Twp. ....	492,129.52	8,779,078.68	29,103,850	2,286,482.16	6,585,943.52	390,000.00	9,262,425.68	256,500	75,975
14. Lakehurst Boro .....	245,220.00	849,177.19	6,919,700	57,200.00	426,199.61	60,000.00	543,399.61	15,750	9,000
15. Lakewood Twp. ....	4,895,308.89	18,036,252.00	65,803,000	1,111,000.00	4,240,941.65	875,000.00	6,226,941.65	440,775	97,350
16. Lavallette Boro .....	603,000.00	2,437,548.94	16,361,700	273,120.00	672,828.00	70,000.00	1,015,948.00	32,850	12,800
17. Little Egg Harbor Twp. ....	1,417,000.00	7,004,712.64	16,833,800	350,000.00	943,986.00	450,000.00	1,743,986.00	128,475	42,050
18. Long Beach Twp. ....	1,631,000.00	7,866,685.57	11,516,200	700,000.00	1,280,000.00	300,000.00	2,280,000.00	54,450	25,150
19. Manchester Twp. ....	3,424,000.00	11,931,555.76	70,354,090	275,000.00	2,155,020.15	359,000.00	2,789,020.15	226,350	100,700
20. Mantoloking Boro .....	436,192.00	1,022,379.80	1,431,000	485,000.00	286,783.00	11,000.00	782,783.00	225	2,450
21. Ocean Twp. ....	454,280.00	3,126,635.08	5,150,900	631,723.00	398,900.00	130,000.00	1,160,623.00	88,875	21,900
22. Ocean Gate Boro .....	188,800.00	836,728.00	1,611,545	53,100.00	187,304.27	50,000.00	290,404.27	29,250	5,700
23. Pine Beach Boro .....	198,400.00	1,180,641.68	3,884,700	23,000.00	187,078.76	50,000.00	260,078.76	22,500	9,600
24. Plumsted Twp. ....	.....	1,377,591.41	18,574,400	99,920.45	418,551.76	80,000.00	598,472.21	31,500	15,350
25. Pt. Pleasant Boro .....	1,219,220.00	9,372,129.42	62,200,100	275,000.00	1,472,199.00	500,000.00	2,247,199.00	214,200	77,500
26. Pt. Pleasant Beach Boro ....	768,900.00	4,384,835.10	21,895,050	360,800.00	1,067,934.08	275,000.00	1,703,734.08	45,900	19,450
27. Seaside Heights Boro .....	666,684.44	2,667,403.08	13,722,650	227,000.00	2,062,859.71	250,000.00	2,539,859.71	26,100	6,200
28. Seaside Park Boro .....	329,150.00	2,593,191.86	40,777,100	475,900.00	1,205,665.79	120,000.00	1,801,565.79	24,750	10,000
29. Ship Bottom Boro .....	543,500.00	1,752,654.97	5,299,775	384,500.00	429,350.00	90,000.00	903,850.00	28,575	7,650
30. South Toms River Boro .....	184,458.65	1,116,622.92	1,866,100	105,000.00	310,480.68	127,826.00	543,306.68	30,600	9,450
31. Stafford Twp. ....	98,939.00	6,306,731.06	34,837,300	940,000.00	2,646,130.00	539,000.00	4,125,130.00	143,775	52,550
32. Surf City Boro .....	388,000.00	1,926,302.35	7,602,900	435,000.00	346,600.00	82,000.00	863,600.00	24,975	8,700
33. Tuckerton Boro .....	98,700.00	1,455,869.64	3,333,150	338,100.00	260,000.00	110,000.00	708,100.00	36,450	9,100
<b>Totals</b>	<b>\$37,727,713.76</b>	<b>\$215,736,710.74</b>	<b>\$1,234,633,070</b>	<b>\$19,610,020.61</b>	<b>\$51,439,180.92</b>	<b>\$11,433,826.00</b>	<b>\$82,483,027.53</b>	<b>\$4,053,375</b>	<b>\$1,373,500</b>

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ..... \$21,547,561.43  
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes ..... 0.429578260  
 Net County Taxes Apportioned (12 A III) ..... \$44,185,107.47  
 ±Adjustments (Net Total 12 A II)± ..... 217,559.89  
 Total County Taxes Apportioned (Including Adjustments—Total 12 A 1) ..... \$44,402,667.36

±Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.  
 Rate per \$100 to be applied to Col. 11 for apportionment of County Library Taxes ..... 0.026780241  
 Rate per \$100 to be applied to Col. 11 for apportionment of County Health Taxes ..... 0.036433351

**Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1982**

TAXING DISTRICT	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Partial Exemptions	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
	(a)	(b)					
	Land	Improvements Thereon					
1. Bloomingdale Boro .....	\$ 32,543,100	\$ 72,470,900	\$ 105,014,000	\$ 100,400	\$ 104,913,600	\$ 648,963	\$ 105,562,563
2. Clifton City .....	414,917,900	707,894,000	1,122,811,900	.....	1,122,811,900	9,259,500	1,132,071,400
3. Haledon Boro .....	16,249,300	35,079,800	51,329,100	.....	51,329,100	3,525,627	54,854,727
4. Hawthorne Boro .....	84,326,600	151,139,000	235,465,600	.....	235,465,600	1,193,142	236,658,742
5. Little Falls Twp. ....	431,102,300	85,220,706	126,323,006	.....	126,323,006	3,538,110	129,861,116
6. North Haledon Boro .....	16,787,700	50,068,300	66,856,000	.....	66,856,000	277,474	67,133,474
7. Passaic City .....	63,854,900	200,162,950	264,017,850	1,860,150	262,157,700	13,565,818	275,723,518
8. Paterson City .....	105,380,420	496,636,290	602,016,710	.....	602,016,710	17,906,926	619,923,636
9. Pompton Lakes Boro .....	31,784,990	73,076,295	104,861,285	110,800	104,750,485	1,030,851	105,781,336
10. Prospect Park Boro .....	7,504,050	24,226,750	31,730,800	.....	31,730,800	267,900	31,998,700
11. Ringwood Boro .....	46,700,4300	80,890,300	127,590,700	.....	127,590,700	1,306,572	128,897,272
12. Totowa Boro .....	85,872,100	222,244,400	308,116,500	.....	308,116,500	2,359,003	310,475,503
13. Wanaque Boro .....	28,998,600	52,263,200	81,261,800	.....	81,261,800	714,300	81,976,100
14. Wayne Twp. ....	393,848,500	709,057,945	1,102,906,445	.....	1,102,906,445	12,429,894	1,115,336,339
15. West Milford Twp. ....	104,481,600	172,366,500	277,206,100	.....	277,208,100	4,502,550	281,719,650
16. West Paterson Boro .....	42,303,600	87,047,100	129,350,700	.....	129,350,700	946,700	130,297,400
<b>Totals</b>	<b>\$1,517,016,060</b>	<b>\$3,219,844,436</b>	<b>4,736,860,496</b>	<b>2,071,350</b>	<b>4,734,789,146</b>	<b>73,473,330</b>	<b>4,808,262,476</b>

**Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1982 (Continued)**

TAXING DISTRICT	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 Apportionment of Taxes		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
1. Bloomingdale Boro .....	\$4.51	66.54	\$ 620	.....	54,939,767	160,502,950	\$ 988,009.98	.....	.....
2. Clifton City .....	3.57	54.22	120,940	.....	1,098,205,473	2,230,397,813	13,729,687.21	.....	.....
3. Haledon Boro .....	5.83	41.61	.....	.....	75,093,111	129,947,838	799,921.50	.....	.....
4. Hawthorne Boro .....	4.71	50.36	33,758	.....	243,361,580	480,054,080	2,955,074.80	.....	.....
5. Little Falls Twp. ....	4.79	40.28	3,910	.....	197,333,206	327,198,232	2,014,138.18	.....	.....
6. North Haledon Boro .....	7.64	32.38	.....	.....	141,131,102	208,264,576	1,282,016.81	.....	.....
7. Passaic City .....	6.74	63.07	251,295	.....	206,616,834	482,591,647	2,970,695.33	.....	.....
8. Paterson City .....	8.66	57.26	734,894	.....	520,214,922	1,140,873,452	7,022,888.72	.....	.....
9. Pompton Lakes Boro .....	7.06	42.50	526	.....	150,263,149	256,045,011	1,576,139.42	.....	.....
10. Prospect Park Boro .....	5.69	44.60	.....	.....	41,365,044	73,363,744	451,606.10	.....	.....
11. Ringwood Boro .....	6.95	40.89	.....	.....	185,123,736	314,021,008	1,933,022.97	.....	.....
12. Totowa Boro .....	2.59	64.08	1,173	.....	188,158,534	498,635,210	3,069,454.88	.....	.....
13. Wanaque Boro .....	6.27	41.82	.....	.....	117,148,870	199,124,970	1,225,756.02	.....	.....
14. Wayne Twp. ....	3.82	62.90	904	.....	684,790,546	1,800,127,789	11,081,068.73	.....	.....
15. West Milford Twp. ....	5.84	48.58	1,688	.....	297,785,400	579,497,738	3,567,221.34	.....	.....
16. West Paterson Boro .....	5.26	43.75	.....	.....	174,801,399	305,098,799	1,878,100.42	.....	.....
Totals	.....	.....	\$1,149,708	.....	4,376,332,673	\$9,185,744,857	\$6,544,802.41	.....	.....

**Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30. L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bloomingdale Boro .....	\$ 16,883.44	.....	\$ 971,128.54	.....	.....	\$ 2,455,667.53	.....	.....	.....
2. Clifton City .....	150,811.91	\$127.45	13,579,002.75	.....	.....	18,077,630.00	.....	\$ 508,750.00	.....
3. Haledon Boro .....	4,600.00	.....	795,321.50	.....	.....	1,121,201.79	\$ 765,226.23	.....	.....
4. Hawthorne Boro .....	80.64	.....	2,954,994.16	.....	.....	6,830,550.00	.....	.....	.....
5. Little Falls Twp. ....	996.35	.....	2,013,141.83	.....	.....	2,037,137.00	1,425,051.78	.....	.....
6. North Haledon Boro .....	106.18	.....	1,281,910.63	.....	.....	1,498,611.00	1,616,826.92	.....	.....
7. Passaic City .....	71,102.58	.....	2,899,682.75	.....	.....	6,691,737.42	.....	28,328.50	.....
8. Paterson City .....	93,738.42	.....	6,929,150.30	.....	.....	17,557,936.71	.....	1,217,368.00	.....
9. Pompton Lakes Boro .....	15,876.31	65.71	1,560,328.82	.....	.....	4,528,062.50	.....	.....	.....
10. Prospect Park Boro .....	90.00	.....	451,516.10	.....	.....	525,267.00	505,852.35	.....	.....
11. Ringwood Boro .....	20,409.96	744.00	1,913,357.01	.....	.....	3,327,109.00	1,725,931.60	.....	.....
12. Totowa Boro .....	28,988.49	.....	3,040,466.39	.....	.....	2,285,042.75	1,858,856.29	.....	.....
13. Wanaque Boro .....	169.00	.....	1,225,587.02	.....	.....	1,197,697.00	1,098,999.07	.....	.....
14. Wayne Twp. ....	320,962.50	.....	10,760,106.23	.....	.....	23,507,808.79	.....	.....	.....
15. West Milford Twp. ....	3,946.38	.....	3,563,274.96	.....	.....	9,767,118.30	.....	.....	.....
16. West Paterson Boro .....	776.00	.....	1,877,324.42	.....	.....	2,556,395.75	1,252,581.93	.....	.....
Totals	\$729,448.16	\$937.16	\$55,816,291.41	.....	.....	\$104,684,972.54	\$10,249,330.17	\$1,755,446.50	.....



**Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)							
1. Bloomingdale Boro .....	\$ 1,329,169.44	\$ 4,755,963.51	\$ 13,412,100	\$ 190,000.00	\$ 595,518.48	\$ 100,000.00	\$ 895,518.49	\$ 41,850	\$ 28,700
2. Clifton City .....	8,198,791.90	40,365,174.65	117,305,200	4,000,000.00	14,702,705.83	800,000.00	19,502,705.83	688,950	285,600
3. Haledon Boro .....	514,171.52	3,195,921.04	22,323,800	17,000.00	851,972.43	52,800.00	921,772.43	61,200	16,300
4. Hawthorne Boro .....	1,344,992.00	11,130,536.16	25,791,300	950,000.00	1,907,000.00	160,000.00	3,017,000.00	166,050	64,450
5. Little Falls Twp. ....	736,233.21	6,211,563.82	33,959,800	379,000.00	1,464,823.00	165,000.00	2,008,823.00	82,800	41,950
6. North Haledon Boro .....	730,729.12	5,128,079.67	11,988,900	288,000.00	622,730.53	55,400.00	966,130.53	66,825	31,950
7. Passaic City .....	8,959,581.09	18,579,329.76	114,572,200	.....	11,162,754.54	800,000.00	11,762,754.54	190,350	51,000
8. Paterson City .....	27,975,516.84	53,679,971.85	245,912,947	600,000.00	38,055,684.70	2,053,000.30	40,708,685.00	620,325	112,125
9. Pompton Lakes Boro .....	1,371,880.00	7,460,271.32	21,128,900	240,000.00	1,166,998.86	76,950.20	1,483,949.06	54,000	47,550
10. Prospect Park Boro .....	336,537.54	1,819,172.99	4,101,800	125,000.00	342,584.24	14,800.00	482,384.24	45,900	9,950
11. Ringwood Boro .....	1,983,682.00	8,950,079.61	23,355,100	465,000.00	1,340,286.20	279,016.00	2,084,302.20	43,425	37,100
12. Totowa Boro .....	853,341.02	8,037,708.45	58,682,700	420,000.00	1,748,714.03	100,025.00	2,268,739.03	120,600	50,850
13. Wanaque Boro .....	891,020.00	5,133,303.09	48,981,400	180,000.00	994,137.18	125,000.00	1,299,137.18	66,375	35,200
14. Wayne Twp. ....	8,256,760.13	42,524,675.15	235,212,100	1,780,000.00	6,366,505.62	460,000.00	8,606,505.62	147,150	177,900
15. West Milford Twp. ....	3,101,466.00	16,431,859.26	54,116,400	978,100.00	2,830,306.16	611,000.00	4,419,406.16	95,850	72,750
16. West Paterson Boro .....	1,161,312.48	6,847,614.58	19,176,200	400,000.00	899,871.89	73,550.00	1,373,421.89	79,425	37,850
<b>Totals</b>	<b>\$67,745,184.29</b>	<b>\$240,251,224.91</b>	<b>\$1,050,640,547</b>	<b>\$11,012,100.00</b>	<b>\$85,052,593.71</b>	<b>\$5,736,541.50</b>	<b>\$101,801,235.21</b>	<b>\$2,571,075</b>	<b>\$1,101,225</b>

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ..... \$25,728,751.47  
 Rate per \$100 to be applied to Col. 11 for apportionment of County taxes ..... .6155712279

Net County Taxes Apportioned (12 A III) ..... \$55,816,291.41  
 ±Adjustments (Net Total 12 A IIb)± ..... 728,511.00  
 Total County Taxes Apportioned (Including Adjustments—Total 12 A I) ..... \$56,544,802.41

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



**Abstract of Ratables and Exemptions in the County of Salem, for the Year 1982**

TAXING DISTRICT	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Partial Exemptions	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
	(a) Land	(b) Improvements Thereon					
1. Alloway Twp. ....	\$ 7,070,880	\$ 18,690,000	\$ 25,760,880	.....	\$ 25,760,880	\$ 404,517	\$ 26,165,397
2. Carneys Point Twp. ....	14,742,550	57,697,470	72,440,020	.....	72,440,020	1,017,251	73,457,271
3. Elmer Boro .....	2,367,950	11,467,000	13,854,950	.....	13,854,950	894,740	14,749,690
4. Elsinboro Twp. ....	4,270,700	18,485,400	22,756,100	.....	22,756,100	258,967	23,013,067
5. Lower Alloways Creek Twp. ....	5,972,040	29,247,050	35,219,090	.....	35,219,090	671,740	35,890,830
6. Mannington Twp. ....	7,238,000	19,339,000	26,577,000	.....	26,577,000	797,343	27,374,343
7. Oldmans Twp. ....	6,734,200	20,007,600	26,741,800	.....	26,741,800	331,340	27,073,140
8. Penns Grove Boro .....	5,982,250	30,352,900	36,335,150	\$209,600	36,125,550	2,493,050	38,618,600
9. Pennsville Twp. ....	24,517,300	159,233,300	183,750,600	.....	183,750,600	6,192,206	189,942,806
10. Pilesgrove Twp. ....	12,997,400	29,265,700	42,263,100	.....	42,263,100	1,007,226	43,270,326
11. Pittsgrove Twp. ....	24,837,550	56,702,200	81,539,750	.....	81,539,750	1,298,058	82,837,808
12. Quinton Twp. ....	8,026,825	17,966,350	25,993,175	.....	25,993,175	2,665,788	28,658,963
13. Salem City .....	5,553,725	41,244,300	46,798,025	.....	46,798,025	2,340,251	49,138,276
14. Upper Pittsgrove Twp. ....	11,642,200	27,940,100	39,582,300	.....	39,582,300	1,214,111	40,796,411
15. Woodstown Boro .....	10,443,400	42,363,300	52,806,700	.....	52,806,700	1,535,760	54,342,460
<b>Totals</b>	<b>\$152,396,970</b>	<b>\$580,021,670</b>	<b>\$732,418,640</b>	<b>\$209,600</b>	<b>\$732,209,040</b>	<b>\$23,120,348</b>	<b>\$755,329,388</b>

**Abstract of Ratables and Exemptions in the County of Salem, for the Year 1982 (Continued)**

TAXING DISTRICT	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 Apportionment of Taxes		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
1. Alloway Twp. ....	\$4.18	54.89			\$ 22,370,296	\$ 48,535,683	\$ 401,036.36		
2. Carneys Point Twp. ....	4.14	70.02	\$19,700		40,339,348	113,816,319	940,431.24		
3. Elmer Boro ....	4.00	66.87	11,356		7,530,419	22,291,465	184,187.91		
4. Elsinboro Twp. ....	1.92	121.20		\$3,611,632		19,401,435	160,308.43		
5. Lower Alloways Creek Twp. ....	1.45	58.59			26,715,853	62,606,683	517,300.87		
6. Mannington Twp. ....	4.02	64.14	3,585		18,597,185	45,975,113	379,879.03		
7. Oldmans Twp. ....	4.14	58.57	1,497		20,491,653	47,566,290	393,026.46		
8. Penns Grove Boro ....	4.45	88.18	113		6,378,198	44,996,911	371,796.43		
9. Pennsville Twp. ....	3.82	69.81	4,456		153,338,363	343,285,625	2,836,467.18		
10. Pittsgrove Twp. ....	3.58	65.03	622		24,491,270	67,762,218	559,899.56		
11. Pittsgrove Twp. ....	2.94	80.60			21,573,944	104,411,752	862,724.03		
12. Quinton Twp. ....	3.47	71.00			11,941,797	40,600,760	335,472.31		
13. Salem City ....	4.02	80.02	20,329		18,606,214	67,784,819	559,921.05		
14. Upper Pittsgrove Twp. ....	3.05	72.39			17,291,802	58,088,213	479,968.06		
15. Woodstown Boro ....	2.51	113.22	1,554	5,452,084		48,891,930	403,979.84		
Totals			\$63,212	\$9,063,716	\$389,666,342	\$1,135,995,226	\$9,386,396.76		

### Abstract of Ratables and Exemptions in the County of Salem, for the Year 1982 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes		Section B		Section C Local Taxes to Be Raised for				
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Alloway Twp. ....	\$ 632.10	.....	\$ 400,404.26	.....	\$ 691,690.00	.....	.....	.....	
2. Carneys Point Twp. ....	19,413.90	.....	921,017.34	.....	.....	.....	\$1,944,417.43	.....	
3. Elmer Boro ....	279.38	.....	183,908.53	.....	332,391.00	.....	.....	.....	
4. Elsinboro Twp. ....	2,030.60	.....	158,277.83	.....	282,305.00	.....	.....	.....	
5. Lower Alloways Creek Twp. ....	24.78	.....	517,276.09	.....	.....	.....	.....	.....	
6. Mannington Twp. ....	1,801.64	.....	378,077.39	.....	720,103.69	.....	.....	.....	
7. Oldmans Twp. ....	.....	\$ 20.34	393,046.80	.....	726,113.81	.....	.....	.....	
8. Penns Grove Boro ....	1,539.00	.....	370,257.43	.....	.....	813,404.84	.....	.....	
9. Pennsville Twp. ....	5,017.87	.....	2,831,449.31	.....	4,423,629.50	.....	.....	.....	
10. Pilesgrove Twp. ....	83.64	.....	559,815.92	.....	.....	986,350.06	.....	.....	
11. Pittsgrove Twp. ....	.....	305.02	863,029.05	.....	1,587,950.00	.....	.....	.....	
12. Quinton Twp. ....	901.61	.....	334,570.70	.....	657,681.75	.....	.....	.....	
13. Salem City ....	14,953.95	.....	544,967.10	.....	947,474.00	.....	\$53,387.63	.....	
14. Upper Pittsgrove Twp. ....	845.64	.....	479,120.42	.....	763,256.00	.....	.....	.....	
15. Woodstown Boro ....	67.00	.....	403,912.84	.....	.....	711,948.94	.....	.....	
<b>Totals</b>	<b>\$47,591.11</b>	<b>\$325.36</b>	<b>\$9,339,131.01</b>	.....	<b>\$11,112,594.75</b>	<b>\$4,456,121.27</b>	<b>\$53,387.63</b>	.....	

**Abstract of Ratables and Exemptions in the County of Salem, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. All + B(a), (b) + C1a, b, c, d. + CII)							
1. Alloway Twp. ....		\$ 1,092,094.26	\$ 2,277,300	\$ 101,902.17	\$ 300,070.40	\$ 112,000.00	\$ 513,972.57	\$ 29,025.00	\$ 10,100.00
2. Carneys Point Twp. ....	\$ 168,837.06	3,034,271.83	11,381,200	325,000.00	925,228.35	385,000.00	1,635,228.35	53,775.00	31,450.00
3. Elmer Boro ....	72,273.26	588,572.79	6,764,800	23,926.70	131,685.84	42,000.00	197,612.54	16,650.00	4,650.00
4. Elsinboro Twp. ....		440,582.83	582,100	71,892.60	96,606.00	25,000.00	193,498.60	16,650.00	6,450.00
5. Lower Alloways Creek Twp. ....		517,276.09	3,610,225	20,000,000.00	7,459,000.00	20,000.00	27,479,000.00	14,175.00	4,300.00
6. Mannington Twp. ....		1,098,181.08	8,762,000	150,000.00	327,399.57	62,237.43	539,637.00	19,800.00	5,450.00
7. Oldmans Twp. ....		1,119,160.61	7,895,900	111,952.27	215,753.43	85,000.00	412,705.70	9,900.00	5,750.00
8. Penns Grove Boro ....	532,000.00	1,715,662.27	8,546,700	200,496.99	462,010.38	140,000.00	802,507.37	37,623.00	11,250.00
9. Pennsville Twp. ....		7,255,078.81	21,584,300	462,079.20	5,633,410.33	462,848.34	6,558,337.87	109,960.00	59,150.00
10. Pilesgrove Twp. ....		1,546,165.98	1,410,700	124,319.74	420,789.14	90,000.00	635,108.88	14,850.00	10,450.00
11. Pittsgrove Twp. ....		2,430,979.05	10,111,000	581,092.47	518,191.53	200,000.00	1,299,284.00	46,220.00	18,400.00
12. Quinton Twp. ....		992,252.45	2,096,200	100,000.00	269,592.20	131,827.80	501,420.00	24,075.00	9,300.00
13. Salem City ....	426,630.47	1,972,459.20	15,449,710	310,000.00	1,328,157.40	110,000.00	1,748,157.40	41,430.00	15,550.00
14. Upper Pittsgrove Twp. ....		1,242,376.42	3,605,800	121,772.41	414,440.43	80,000.00	616,212.84	15,975.00	8,400.00
15. Woodstown Boro ....	243,600.00	1,359,461.78	6,842,100	183,404.46	283,496.01	70,000.00	536,900.47	21,600.00	10,950.00
<b>Totals</b>	<b>\$1,443,340.79</b>	<b>\$26,404,575.45</b>	<b>\$110,919,835</b>	<b>\$22,867,839.01</b>	<b>\$18,785,831.01</b>	<b>\$2,015,913.57</b>	<b>\$43,669,583.59</b>	<b>\$471,708.00</b>	<b>\$21,600.00</b>

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget ..... \$7,306,806.24  
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes ..... .826271  
 Net County Taxes Apportioned (12 A III) ..... \$9,339,131.01  
 †Adjustments (Net Total 12 A IIb)+ ..... 47,265.75  
 Total County Taxes Apportioned (Including Adjustments—Total 12 A I) ..... \$9,386,396.76  
 †Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

**Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1982**

TAXING DISTRICT	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Partial Exemptions	4 Net Total Taxable Value of Land and Improvements (Col. 2—3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
	(a)	(b)					
	Land	Improvements Thereon					
1. Bedminster Twp. ....	\$ 48,816,159	\$ 101,923,400	\$ 150,739,559	.....	\$ 150,739,559	\$12,933,484	\$ 163,673,043
2. Bernards Twp. ....	70,042,200	205,079,700	275,121,900	.....	275,121,900	2,142,709	277,164,609
3. Bernardsville Boro .....	210,413,050	171,454,150	381,867,200	.....	381,867,200	7,396,557	389,263,757
4. Bound Brook Boro .....	45,279,200	100,665,855	145,945,055	.....	145,945,055	5,117,831	151,062,886
5. Branchburg Twp. ....	65,586,300	153,292,400	218,878,700	.....	218,878,700	2,536,166	221,414,866
6. Bridgewater Twp. ....	194,120,376	367,476,890	561,597,266	\$2,877,000	558,720,266	4,569,583	563,289,849
7. Far Hills Boro .....	14,610,400	16,328,000	30,938,400	.....	30,938,400	248,486	31,186,886
8. Franklin Twp. ....	253,957,400	508,953,900	762,911,300	785,100	762,126,200	11,106,673	773,232,873
9. Green Brook Twp. ....	54,084,260	118,750,000	172,834,310	.....	172,834,310	703,524	173,537,834
10. Hillsborough Twp. ....	51,875,450	184,185,488	236,060,938	.....	236,060,938	4,860,062	240,921,000
11. Manville Boro .....	72,714,300	201,308,525	274,022,825	.....	274,022,825	1,012,294	275,035,119
12. Millstone Boro .....	1,103,800	4,389,460	5,473,260	.....	5,473,260	22,357	5,495,617
13. Montgomery Twp. ....	65,757,885	162,441,600	228,199,485	.....	228,199,485	1,841,273	230,040,758
14. North Plainfield Boro .....	74,392,500	194,540,400	268,932,900	.....	268,932,900	1,649,245	270,582,145
15. Peapack-Gladstone Boro .....	38,415,650	90,977,925	129,393,575	.....	129,393,575	498,300	129,891,875
16. Raritan Boro .....	36,075,610	111,250,675	147,326,285	.....	147,326,285	1,452,104	148,778,389
17. Rocky Hill Boro .....	7,591,000	19,891,800	27,482,800	.....	27,482,800	116,628	27,599,428
18. Somerville Boro .....	49,454,900	111,474,150	160,929,050	.....	160,929,050	7,407,046	168,336,096
19. South Bound Brook Boro .....	17,178,100	52,679,500	69,857,600	17,400	69,840,200	970,092	70,810,292
20. Warren Twp. ....	165,599,800	275,014,200	440,614,000	.....	440,614,000	1,879,130	442,493,130
21. Watchung Boro .....	150,177,430	183,556,600	333,734,030	.....	333,734,030	1,887,408	335,621,438
Totals	\$1,687,245,770	\$3,335,614,668	\$5,022,860,438	\$3,679,500	\$5,019,180,938	70,350,954	\$5,089,531,892

**Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1982 (Continued)**

TAXING DISTRICT	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 Apportionment of Taxes		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
Deduct Overpayment		Add Underpayment							
1. Bedminster Twp. ....	\$1.810	65.45			\$ 84,201,689	\$ 247,874,732	\$ 1,177,905.39		
2. Bernards Twp. ....	4.980	41.33	\$ 2,974		401,368,836	678,636,419	3,224,893.02		
3. Bernardsville Boro .....	1.710	108.87	118,390	\$26,739,990		362,642,157	1,723,282.35		
4. Bound Brook Boro .....	3.550	78.22	118,176		43,371,175	194,552,237	924,515.89		
5. Branchburg Twp. ....	2.540	79.19	2,683		62,327,549	283,745,098	1,348,362.04		
6. Bridgewater Twp. ....	4.480	53.56	47,716	2,494,546	573,468,176	1,134,311,205	5,390,268.17		
7. Far Hills Boro .....	2.550	55.47	9,036		25,598,876	56,794,800	269,889.96		
8. Franklin Twp. ....	2.870	94.26		47,809	56,675,525	829,860,589	3,943,513.12		
9. Green Brook Twp. ....	2.280	115.34		20,271,355		153,266,479	728,325.19		
10. Hillsborough Twp. ....	5.330	40.98	4,532		349,026,658	589,952,190	2,803,463.90		
11. Manville Boro .....	2.430	109.93	196,657	2,671,447		272,560,329	1,295,211.81		
12. Millstone Boro .....	4.780	40.71			8,104,174	13,599,791	64,626.46		
13. Montgomery Twp. ....	2,870	75.93	45,329		77,653,930	307,740,017	1,462,386.35		
14. North Plainfield Boro .....	3.630	81.61			65,289,280	335,871,425	1,596,067.33		
15. Peapack-Gladstone Boro .....	1.600	96.24	5,178		6,558,309	136,455,362	648,438.45		
16. Raritan Boro .....	3.560	76.34	162,444		54,966,513	203,907,346	968,971.54		
17. Rocky Hill Boro .....	1.580	101.86			973,231	28,572,659	135,777.81		
18. Somerville Boro .....	5.080	61.27	71,093		110,528,177	278,935,366	1,325,506.10		
19. South Bound Brook Boro .....	2.930	97.27	1,354	488	4,556,172	75,367,330	358,146.97		
20. Warren Twp. ....	2.020	108.56		29,243,706		413,249,424	1,963,769.03		
21. Watchung Boro .....	1.940	102.78			2,009,113	337,630,551	1,604,426.76		
<b>Totals</b>			<b>\$785,572</b>	<b>\$81,469,341</b>	<b>\$1,926,677,383</b>	<b>\$6,935,525,506</b>	<b>\$32,957,747.64</b>		



**Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bedminster Twp. ....			\$ 1,177,905.39			892,082.00			
2. Bernards Twp. ....	\$ 11,718.96		3,213,174.06	\$ 15.54		8,364,997.38			
3. Bernardsville Boro .....	10,698.32		1,712,584.03			3,660,837.50			
4. Bound Brook Boro .....	14,282.13		910,233.76			3,129,094.50			
5. Branchburg Twp. ....	660.23		1,347,701.81	101,758.73		4,152,796.63			
6. Bridgewater Twp. ....	4,926.86		5,385,341.31	406,654.14			\$18,906,680.00		
7. Far Hills Boro .....	705.22		269,184.74	-47.30		230,000.00			
8. Franklin Twp. ....	81,572.70		3,861,940.42	-1,759.13		14,771,334.23			
9. Green Brook Twp. ....	1,244.93		727,080.26	54,913.34		2,710,731.50			
10. Hillsborough Twp. ....	26,602.36		2,776,861.54	210,022.96		8,925,594.71			
11. Manville Boro .....	9,019.77		1,286,192.04			4,068,663.62			
12. Millstone Boro .....	451.47		64,174.99	4,855.03		193,258.00			
13. Montgomery Twp. ....	603.65		1,461,782.70	110,375.39		4,452,485.00			
14. North Plainfield Boro .....	5,267.52		1,590,799.81	120,123.23		5,844,374.07			
15. Peapack-Gladstone Boro .....	350.58		648,087.87	48,930.51		806,651.56			
16. Raritan Boro .....	231.96		968,739.58	-7.15			3,379,476.65		
17. Rocky Hill Boro .....			135,77.81	10,250.98		240,413.50			
18. Somerville Boro .....	110.57		1,325,395.53			5,233,838.52			
19. South Bound Brook Boro .....	1,411.40		356,735.57			1,306,003.42			
20. Warren Twp. ....	32,023.06		1,931,745.97	146,428.39		3,388,102.23	2,136,597.74		
21. Watchung Boro .....	9,865.95		1,594,560.81	120,448.34		1,946,803.50	1,661,705.77		
<b>Totals</b>	<b>\$211,747.64</b>		<b>\$32,746,000.00</b>	<b>\$1,332,963.00</b>		<b>\$74,417,861.87</b>	<b>\$26,084,460.16</b>		

**Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. All + B(a), (b) + C1a, b, c, d, + CII)							
1. Bedminster Twp. ....	\$ 783,993.88	\$ 2,953,981.27	\$ 9,465,900	411,421.53	\$ 423,162.98	\$ 70,000.00	\$ 904,584.51	\$ 8,325.00	\$ 9,850.00
2. Bernards Twp. ....	2,215,264.88	13,793,451.86	51,597.00	1,200,000.00	2,395,339.20	215,685.00	3,811,024.20	18,380.00	45,900.00
3. Bernardsville Boro ....	1,275,625.44	6,648,846.97	28,812,200	762,000.00	928,070.85	115,000.00	1,805,070.85	20,475.00	24,250.00
4. Bound Brook Boro ....	1,312,651.95	5,351,980.21	22,214,100	195,000.00	946,490.20	95,000.00	1,236,490.20	60,975.00	29,700.00
5. Branchburg Twp. ....	.....	5,602,257.17	16,945,850	1,050,000.00	2,032,656.03	120,000.00	3,202,656.03	15,750.00	27,750.00
6. Bridgewater Twp. ....	484,837.19	25,183,512.64	61,570,430	1,547,000.00	6,452,178.66	500,000.00	8,499,178.66	98,100.00	117,800.00
7. Far Hills Boro ....	295,596.02	794,733.46	1,667,500	80,000.00	67,799.30	17,000.00	164,799.30	2,250.00	1,850.00
8. Franklin Twp. ....	3,548,122.75	22,179,638.27	86,592,000	1,500,000.00	3,815,344.25	500,000.00	5,815,344.25	103,271.00	96,950.00
9. Green Brook Twp. ....	447,953.76	3,940,678.86	17,581,800	238,425.74	527,360.59	152,000.00	917,786.33	14,454.00	20,650.00
10. Hillsborough Twp. ....	906,613.04	12,819,082.25	47,500,700	1,250,000.00	2,490,748.54	575,000.00	4,315,748.54	47,475.00	53,500.00
11. Manville Boro ....	1,324,985.23	6,679,840.89	31,431,700	330,000.00	1,426,766.01	320,000.00	2,076,766.01	125,325.00	49,700.00
12. Millstone Boro ....	.....	262,288.02	304,400	28,000.00	66,182.57	5,000.00	99,182.57	2,765.00	1,950.00
13. Montgomery Twp. ....	571,341.15	6,595,984.24	56,868,450	724,000.00	1,881,995.80	300,000.00	2,905,995.80	14,625.00	20,100.00
14. North Plainfield Boro ....	2,243,612.27	9,798,909.38	28,080,300	430,000.00	2,362,961.99	180,000.00	2,972,961.99	101,250.00	61,700.00
15. Peapack-Gladstone Boro ....	565,868.17	2,069,538.11	11,540,750	350,000.00	194,004.29	40,000.00	584,004.29	11,700.00	6,200.00
16. Raritan Boro ....	948,042.67	5,296,251.75	8,126,600	310,000.00	971,100.83	85,000.00	1,366,100.83	82,800.00	21,700.00
17. Rocky Hill Boro ....	47,643.81	434,086.10	1,649,800	89,000.00	90,298.19	13,000.00	192,298.19	3,825.00	2,350.00
18. Somerville Boro ....	1,981,972.90	8,541,206.95	61,454,150	364,000.00	1,890,163.10	300,000.00	2,554,163.10	63,900.00	34,400.00
19. South Bound Brook Boro ....	405,493.34	2,068,232.33	4,543,200	150,000.00	448,939.89	28,000.00	626,939.89	32,175.00	14,350.00
20. Warren Twp. ....	1,299,229.00	8,902,103.33	32,067,300	320,000.00	1,457,431.67	300,000.00	2,077,431.67	24,043.00	39,150.00
21. Watchung Boro ....	1,182,071.39	6,505,589.81	15,509,600	230,000.00	1,064,780.64	120,000.00	1,414,780.64	8,325.00	22,550.00
<b>Totals</b>	<b>\$21,840,918.84</b>	<b>\$156,422,203.87</b>	<b>\$595,723,730</b>	<b>\$11,558,847.27</b>	<b>\$31,933,775.58</b>	<b>4,050,685.00</b>	<b>47,543,307.85</b>	<b>880,102.00</b>	<b>702,250.00</b>

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated for the Support of the County Budget) ..... \$11,792,288.72  
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes ..... 0.47520188

Net County Taxes Apportioned (12.A.III) ..... \$32,746,000.00  
 \*Adjustments (Net Total—12.A.II) ..... 211,747.64  
 Total County Taxes Apportioned (Including Adjustments—Total 12.A.1) ..... \$32,957,747.64  
 \*Net Overpayments are added to the Net Taxes Apportioned. Net Underpayments are deducted from the Net Taxes Apportioned.

**Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1982**

TAXING DISTRICT	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Partial Exemptions	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
	(a) Land	(b) Improvements Thereon					
1. Andover Boro .....	\$ 3,440,430	\$ 9,326,700	\$ 12,767,130	.....	\$ 12,767,130	310,611	\$ 13,077,741
2. Andover Twp. ....	11,636,501	33,395,300	45,031,801	.....	45,031,801	231,084	45,262,885
3. Branchville Boro .....	6,008,500	26,990,100	32,998,600	.....	32,998,600	372,296	33,370,896
4. Byram Twp. ....	33,347,343	60,723,100	94,070,443	.....	94,070,443	663,855	94,734,298
5. Frankford Twp. ....	51,700,815	72,437,724	124,138,539	.....	124,138,539	1,381,834	125,520,373
6. Franklin Boro .....	6,850,700	27,712,900	34,563,600	.....	34,563,600	1,010,252	35,573,852
7. Fredon Twp. ....	6,456,493	18,877,570	25,334,063	.....	25,334,063	171,386	25,505,449
8. Green Twp. ....	8,500,751	23,466,186	31,955,937	.....	31,956,937	211,006	32,177,943
9. Hamburg Boro .....	9,050,950	24,837,450	33,888,400	.....	33,888,400	244,742	34,133,142
10. Hampton Twp. ....	37,530,777	66,889,732	104,420,504	.....	104,420,509	790,379	105,210,888
11. Hardyston Twp. ....	18,992,098	36,442,427	55,434,525	.....	55,434,525	440,047	55,874,572
12. Hopatcong Boro .....	79,962,875	175,563,365	255,526,240	.....	255,526,240	1,556,868	257,083,108
13. Lafayette Twp. ....	6,287,325	17,208,750	23,496,075	54,000	23,442,075	195,270	23,538,345
14. Montague Twp. ....	32,267,252	44,466,100	76,733,352	.....	76,733,352	909,751	77,643,103
15. Newton Town .....	29,402,030	112,106,555	141,508,585	.....	141,508,585	4,903,208	146,411,793
16. Ogdensburg Boro .....	12,432,075	28,269,750	40,701,825	.....	40,701,825	107,436	40,809,261
17. Sandyston Twp. ....	9,987,900	19,690,900	29,678,800	.....	29,678,800	264,485	29,943,285
18. Sparta Twp. ....	62,446,300	160,720,015	223,216,315	.....	223,216,315	1,504,325	224,720,664
19. Stanhope Boro .....	21,581,600	65,185,800	86,767,400	.....	86,767,400	676,502	87,443,902
20. Stillwater Twp. ....	15,001,025	31,468,900	46,469,925	1,000	46,468,925	299,261	46,768,186
21. Sussex Boro .....	4,868,525	17,807,450	22,675,975	.....	22,675,975	1,909,060	24,585,035
22. Vernon Twp. ....	76,134,440	174,8290,900	250,964,340	.....	250,964,340	3,359,691	254,324,031
23. Walpack Twp. ....	159,770	319,980	479,750	.....	479,750	60,386	540,136
24. Wantage Twp. ....	53,664,825	129,543,350	183,208,175	.....	183,208,175	17,646,390	200,854,565
<b>Totals</b>	<b>\$597,761,300</b>	<b>\$1,378,280,004</b>	<b>\$1,976,041,304</b>	<b>\$55,000</b>	<b>\$1,975,986,304</b>	<b>\$39,221,125</b>	<b>\$2,015,207,429</b>

**Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1982 (Continued)**

TAXING DISTRICT	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 Apportionment of Taxes		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Andover Boro .....	\$2,880	80.46	\$ 837	.....	\$ 3,613,399	\$ 16,691,977	\$ 82,758.81	.....	.....
2. Andover Twp. ....	6,510	37.59	226	.....	76,923,986	122,187,097	605,803.50	.....	.....
3. Branchville Boro .....	1,520	113.53	.....	\$ 2,306,475	.....	31,064,421	154,017.37	.....	.....
4. Byram Twp. ....	5,410	53.01	.....	.....	84,552,071	179,286,369	888,901.64	.....	.....
5. Frankford Twp. ....	2,720	101.88	.....	160,770	.....	125,359,603	621,532.79	.....	.....
6. Franklin Boro .....	5,960	47.05	1,659	.....	41,446,336	77,021,847	381,874.24	.....	.....
7. Fredon Twp. ....	6,350	40.73	.....	.....	38,236,243	63,741,692	316,031.25	.....	.....
8. Green Twp. ....	4,930	54.06	253	.....	26,061,682	60,259,878	298,768.41	.....	.....
9. Hamburg Boro .....	3,250	94.10	.....	.....	3,508,340	37,641,482	186,626.43	.....	.....
10. Hampton Twp. ....	2,820	99.14	.....	.....	2,664,060	107,874,948	534,843.88	.....	.....
11. Hardyston Twp. ....	5,780	46.69	143	.....	64,899,169	120,773,884	598,796.80	.....	.....
12. Hopatcong Boro .....	3,560	77.61	.....	.....	74,421,832	331,504,940	1,643,601.16	.....	.....
13. Lafayette Twp. ....	5,470	47.33	.....	60,093	27,018,803	51,397,055	254,826.55	.....	.....
14. Montague Twp. ....	1,820	113.91	.....	8,627,259	.....	69,015,844	342,180.49	.....	.....
15. Newton Town .....	2,340	112.06	.....	6,945,568	3,252,623	142,718,848	707,599.91	.....	.....
16. Ogdensburg Boro .....	4,200	70.13	238	.....	19,628,332	60,437,831	299,650.71	.....	.....
17. Sandyston Twp. ....	3,520	64.12	.....	.....	17,233,139	47,176,424	233,900.66	.....	.....
18. Sparta Twp. ....	5,110	53.91	1,423	.....	197,161,940	421,884,003	2,091,700.46	.....	.....
19. Stanhope Boro .....	2,510	115.72	.....	10,351,409	.....	77,092,493	382,224.50	.....	.....
20. Stillwater Twp. ....	4,970	53.55	.....	867	41,131,232	87,898,551	435,800.93	.....	.....
21. Sussex Boro .....	4,030	77.19	.....	.....	8,092,613	32,677,648	162,015.75	.....	.....
22. Vernon Twp. ....	4,220	56.56	838	.....	197,319,456	451,644,327	2,239,252.12	.....	.....
23. Walpack Twp. ....	1,670	47.22	.....	.....	939,581	1,479,717	7,336.44	.....	.....
24. Wantage Twp. ....	2,640	108.29	.....	10,081,963	.....	190,772,602	945,850.46	.....	.....
Totals	.....	.....	\$5,617	\$38,534,404	\$930,924,839	\$2,907,603,481	\$14,415,895.26	.....	.....

**Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1982 (Continued)**

TAXING DISTRICT	12								
	Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
Deduct Overpayment	Add Underpayment								
1. Andover Boro .....	\$ 344.10	.....	\$ 82,414.71	\$ 5,414.04	.....	.....	\$ 272,576.36	.....	\$ 15,701.72
2. Andover Twp. ....	8,433.37	.....	597,370.13	39,301.28	.....	.....	1,914,073.14	.....	110,743.00
3. Branchville Boro .....	.....	.....	154,017.37	10,117.05	.....	\$ 134,898.33*	183,255.00	.....	22,669.231
4. Byram Twp. ....	1,957.24	.....	886,944.40	58,278.60	.....	1,858,817.80	1,211,535.80	.....	166,518.19
5. Frankford Twp. ....	4,367.75	.....	617,165.04	40,535.91	.....	1,480,867.00	752,316.36	.....	113,679.76
6. Franklin Boro .....	1,719.75	.....	380,154.49	24,977.48	.....	978,276.00	437,134.24	.....	71,986.11
7. Fredon Twp. ....	2,692.64	.....	313,338.61	20,593.18	.....	610,658.00	602,240.31*	.....	56,831.09
8. Green Twp. ....	224.88	.....	298,543.53	19,611.92	.....	1,075,791.96	.....	.....	53,760.04
9. Hamburg Boro .....	177.10	.....	186,449.33	12,247.98	.....	549,494.00	166,925.04	.....	35,130.92
10. Hampton Twp. ....	2,727.61	.....	532,116.27	34,978.28	.....	783,712.00	1,028,501.80*	.....	98,306.05
11. Hardyston Twp. ....	982.51	.....	597,814.29	39,272.80	.....	1,487,707.00	491,869.71	.....	112,951.12
12. Hopatcong Boro .....	3,115.22	.....	1,640,485.94	107,775.70	.....	5,329,282.50	.....	.....	312,833.66
13. Lafayette Twp. ....	1,226.22	.....	253,600.33	16,655.64	.....	576,769.00	305,568.07	.....	45,076.09
14. Montague Twp. ....	13,552.35	.....	328,628.14	21,509.04	.....	815,591.91	.....	.....	66,147.81
15. Newton Town .....	41,230.47	.....	666,369.44	44,065.20	.....	2,201,396.00	.....	.....	120,130.77
16. Ogdensburg Boro .....	306.93	.....	299,343.78	19,662.70	.....	776,082.00	252,089.51	.....	55,691.22
17. Sandyston Twp. ....	4,119.50	.....	229,781.16	15,141.14	.....	.....	763,418.67*	.....	43,946.01
18. Sparta Twp. ....	387.45	.....	2,091,313.01	.....	.....	7,034,737.50	.....	.....	382,562.89
19. Stanhope Boro .....	.....	.....	382,224.50	25,107.47	.....	704,592.63	494,734.55	.....	86,755.10
20. Stillwater Twp. ....	959.58	.....	434,841.35	28,562.09	.....	724,176.50	740,424.37*	.....	82,233.75
21. Sussex Boro .....	9,582.75	.....	152,433.00	10,043.29	.....	.....	634,642.70	.....	32,514.12
22. Vernon Twp. ....	21,249.35	.....	2,218,002.77	145,865.46	.....	6,918,153.36	.....	.....	409,700.82
23. Walpack Twp. ....	.....	.....	7,336.44	481.91	.....	.....	.....	.....	1,199.61
24. Wantage Twp. ....	413.81	.....	945,436.65	62,103.84	.....	.....	3,280,757.37	.....	166,841.84
<b>Totals</b>	<b>\$119,770.58</b>	<b>.....</b>	<b>\$14,296,124.68</b>	<b>\$802,302.00</b>	<b>.....</b>	<b>\$34,040,955.49</b>	<b>\$13,532,062.50</b>	<b>.....</b>	<b>\$2,643,911.00</b>



**Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)							
1. Andover Boro .....		\$ 376,106.83	\$ 526,500	\$ 100,000.00	\$ 84,165.07	\$ 16,000.00	\$ 200,165.07	\$ 4,050.00	\$ 2,000.00
2. Andover Twp. ....	\$ 281,420.65	2,942,908.20	6,180,840	360,000.00	363,470.12	154,872.00	868,342.12	17,325.00	15,300.00
3. Branchville Boro .....		504,957.06	1,604,300	300,000.00	336,220.87	5,952.65	642,173.52	8,100.00	3,800.00
4. Byram Twp. ....	934,241.50	5,116,335.79	6,254,200	336,000.00	554,197.15	225,000.00	1,145,197.15	19,575.00	22,650.00
5. Frankford Twp. ....	408,654.93	3,413,219.00	15,176,800	219,267.79	521,423.61	300,000.00	1,040,691.40	21,375.00	16,200.00
6. Franklin Boro .....	225,308.62	2,117,836.94	6,490,800	200,000.00	701,789.78	65,000.00	966,789.78	40,500.00	12,600.00
7. Fredon Twp. ....	15,000.00	1,818,661.19	2,009,500	300,000.00	158,901.53	80,000.00	538,901.53	10,125.00	7,000.00
8. Green Twp. ....	138,000.00	1,585,707.45	6,758,852	89,259.10	186,234.44	60,000.00	335,493.54	6,975.00	7,450.00
9. Hamburg Boro .....	158,615.82	1,108,883.09	3,055,700	81,000.00	214,605.43	80,000.00	375,605.43	14,175.00	5,800.00
10. Hampton Twp. ....	483,200.61	2,960,815.01	22,830,600		431,252.42	215,000.00	646,252.42	25,200.00	13,900.00
11. Hardyston Twp. ....	499,175.71	3,228,790.63	3,268,900	375,000.00	340,751.44	180,000.00	895,751.44	24,750.00	14,750.00
12. Hopatcong Boro .....	1,757,827.91	9,148,205.71	11,698,620	615,300.00	1,255,551.79	300,000.00	2,170,851.79	84,375.00	52,000.00
13. Lafayette Twp. ....	93,537.09	1,291,206.22	4,070,950	160,000.00	107,858.22	50,000.00	317,858.22	8,550.00	5,100.00
14. Montague Twp. ....	179,129.92	1,411,006.82	21,238,600	301,000.00	201,123.27	150,000.00	652,123.27	14,175.00	7,300.00
15. Newton Town .....	393,387.11	3,425,348.52	55,064,200	225,000.00	1,044,609.64	200,000.00	1,469,609.64	45,900.00	19,800.00
16. Ogdensburg Boro .....	309,159.61	1,711,978.82	2,586,225	64,091.04	189,602.87	58,000.00	311,693.91	16,875.00	10,650.00
17. Sandyston Twp. ....		1,052,286.98	32,687,405	193,900.00	190,930.88	80,000.00	464,830.88	18,450.00	5,950.00
18. Sparta Twp. ....	1,967,820.08	11,476,433.48	26,733,675	760,000.00	1,434,367.59	475,000.00	2,669,867.59	27,225.00	48,100.00
19. Stanhope Boro .....	518,018.75	2,191,433.00	14,952,500	200,000.00	219,709.15	75,000.00	494,709.15	13,275.00	11,400.00
20. Stillwater Twp. ....	310,624.47	2,320,862.53	7,220,600	190,000.00	270,720.47	175,000.00	635,720.47	29,925.00	13,800.00
21. Sussex Boro .....	159,029.05	988,662.16	7,698,300	85,000.00	193,328.58	50,000.00	328,328.58	15,525.00	5,300.00
22. Vernon Twp. ....	1,035,098.00	10,728,822.41	27,325,700	1,000,000.00	1,939,5093.20	500,000.00	3,489,503.20	64,800.00	56,725.00
23. Walpack Twp. ....		9,017.96	12,113,802	46,521.13	38,570.87	1,000.00	86,092.00	450.00	250.00
24. Wantage Twp. ....	480,693.19	4,935,832.89	17,183,675	350,000.00	546,454.31	260,000.00	1,156,454.31	42,750.00	22,650.00
<b>Totals</b>	<b>\$10,347,943.02</b>	<b>\$75,663,298.69</b>	<b>\$314,731,244</b>	<b>\$6,551,339.06</b>	<b>\$11,565,842.70</b>	<b>\$3,785,824.65</b>	<b>\$21,903,006.41</b>	<b>\$574,425.00</b>	<b>\$380,475.00</b>

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the Support of the County Budget ..... \$ 9,001,784.11  
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes ..... 0.49579990  
 Net County Taxes Apportioned (12.A.II) ..... \$14,296,124.88  
 \*Adjustments (Net Total—12.A.II) ..... 119,770.58  
 Total County Taxes Apportioned (Including Adjustments—Total 12.A.I) ..... \$14,415,895.26

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

Rate per \$100 to be applied to Col. 11 for apportionment of Library Taxes ..... 0.03256798



**Abstract of Ratables and Exemptions in the County of Union, for the Year 1982**

TAXING DISTRICT	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Partial Exemptions	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
	(a) Land	(b) Improvements Thereon					
1. Berkeley Heights Twp. ....	\$ 63,411,150	\$ 194,903,211	\$ 258,314,361	\$392,900	\$ 257,921,461	\$ 1,111,057	\$ 259,032,518
2. Clark Twp. ....	95,494,300	192,566,800	288,061,100	.....	288,061,100	1,394,700	289,455,800
3. Cranford Twp. ....	148,458,200	283,764,100	432,222,300	.....	432,222,300	5,661,544	437,883,844
4. Elizabeth City ....	287,744,800	656,773,300	944,518,100	.....	944,518,100	25,060,800	969,578,900
5. Fanwood, Boro ....	30,433,200	60,407,000	90,850,200	.....	90,850,200	443,500	91,293,700
6. Garwood Boro ....	30,556,400	47,274,100	77,830,500	.....	77,830,500	438,683	78,269,183
7. Hillside Twp. ....	106,227,300	203,556,900	309,784,200	.....	309,784,200	2,097,986	311,882,186
8. Kenilworth Boro ....	63,276,500	120,847,700	184,124,200	.....	184,124,200	1,104,451	185,228,651
9. Linden City ....	332,850,700	795,898,500	1,128,749,200	.....	1,128,749,200	9,314,600	1,138,063,800
10. Mountainside Boro ....	64,665,600	108,391,300	173,056,900	.....	173,056,900	813,400	173,870,300
11. New Providence Boro ....	104,439,000	186,387,500	290,826,500	.....	290,826,500	5,520,254	296,346,754
12. Plainfield City ....	89,416,125	295,467,200	384,883,325	.....	384,883,325	13,280,756	398,164,081
13. Rahway City ....	109,496,400	240,775,400	350,271,800	.....	350,271,800	9,417,800	359,689,600
14. Roselle Boro ....	89,944,200	170,695,300	260,639,500	.....	260,639,500	7,320,154	267,959,654
15. Roselle Park Boro ....	57,991,700	83,628,600	141,620,300	.....	141,620,300	785,206	142,405,506
16. Scotch Plains Twp. ....	106,813,400	203,078,200	309,891,600	.....	309,891,600	1,568,847	311,460,447
17. Springfield Twp. ....	123,623,600	228,313,400	351,937,000	.....	351,937,000	2,449,258	354,386,258
18. Summit City ....	144,162,700	234,995,100	379,157,800	390,000	378,767,800	5,003,498	383,771,298
19. Union Twp. ....	402,323,000	563,888,700	966,211,700	.....	966,211,700	15,156,760	981,368,460
20. Westfield Town* ....	457,762,400	690,516,700	1,148,279,100	.....	1,148,279,100	8,823,853	1,157,102,953
21. Winfield Twp. ....	220,200	1,171,500	1,391,700	.....	1,391,700	35,688	1,427,388
Totals	\$2,909,320,875	\$5,563,300,511	\$8,472,621,386	\$782,900	\$8,471,838,486	\$166,802,795	\$8,588,641,281

\*Revaluation

**Abstract of Ratables and Exemptions in the County of Union, for the Year 1982 (Continued)**

TAXING DISTRICT	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 Apportionment of Taxes		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
		Deduct Overpayment	Add Underpayment						
1. Berkeley Heights Twp. ....	\$ 5.02	41.43			\$ 396,657,422	\$ 655,689,960	\$ 3,411,362.61		
2. Clark Twp. ....	4.20	61.06	\$ 4,064		204,553,925	494,013,789	2,570,208.90		
3. Cranford Twp. ....	4.29	64.22	362,949		256,734,109	694,980,902	3,615,781.86		
4. Elizabeth City ....	4.64	81.46	9,713,985		297,190,843	1,276,483,728	6,641,170.56		
5. Fanwood, Boro ....	6.33	47.22	8,681		102,872,516	194,174,897	1,010,235.06		
6. Garwood Boro ....	3.87	70.63	16,037		40,616,532	118,901,752	618,610.95		
7. Hillside Twp. ....	4.22	83.07	79,597		90,988,038	402,949,821	2,096,429.77		
8. Kenilworth Boro ....	3.09	67.07	37,543		111,820,668	297,086,862	1,545,655.84		
9. Linden City ....	2.14	74.79	774,566		544,587,683	1,683,426,409	8,758,372.14		
10. Mountainside Boro ....	4.05	53.09			164,146,900	338,017,200	1,758,604.38		
11. New Providence Boro ....	4.19	61.40	1,576		190,919,436	487,267,766	2,535,111.32		
12. Plainfield City ....	5.27	71.98	299,639		173,403,883	571,867,603	2,975,259.46		
13. Rahway City ....	4.76	69.77	862,547		183,746,172	544,318,319	2,831,928.62		
14. Roselle Boro ....	3.98	81.44	28,591		67,048,654	335,036,899	1,743,098.75		
15. Roselle Park Boro ....	5.14	59.39	48,023		100,802,930	243,256,459	1,265,592.03		
16. Scotch Plains Twp. ....	5.50	50.49	82		308,606,036	620,066,545	3,226,024.43		
17. Springfield Twp. ....	3.52	89.29	757		175,266,510	529,653,525	2,755,631.99		
18. Summit City ....	4.94	41.59	314,213		552,405,049	936,490,560	4,872,285.80		
19. Union Twp. ....	3.34	67.91	32,614		525,192,396	1,506,593,470	7,898,364.08		
20. Westfield Town ....	2.20	115.93	3,077	145,062,724	1,217,841	1,013,261,147	5,271,700.65		
21. Winfield Twp. ....	24.53	40.00			2,138,268	3,565,656	18,551.07		
<b>Totals</b>			\$12,608,521	\$145,062,724	\$4,490,915,831	\$12,947,102,909	\$67,359,980.27		

**Abstract of Ratables and Exemptions In the County of Union, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes							
	Section A County Taxes		Section B	Section C Local Taxes to Be Raised for				
	II Adjustments Resulting From			III Net County Taxes Apportioned	(a)		(b)	
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		County Library Taxes		Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget
	Deduct Overpayment	Add Underpayment						
1. Berkeley Heights Twp. ....	\$ 5,239.03	.....	\$ 3,406,123.58	.....	\$ 4,582,628.00	\$ 3,727,999.28	.....	.....
2. Clark Twp. ....	2,488.00	.....	2,567,720.90	.....	4,748,474.00	3,440,879.50	.....	.....
3. Cranford Twp. ....	16,518.15	.....	3,599,263.71	.....	11,044,006.90	.....	.....	.....
4. Elizabeth City ....	185,069.13	.....	6,456,101.43	.....	20,054,583.83	.....	\$2,049,969.15	.....
5. Fanwood, Boro ....	.....	.....	1,010,235.06	.....	.....	3,901,383.82	.....	.....
6. Garwood Boro ....	3,637.04	.....	614,973.91	.....	909,904.75	767,398.34	.....	.....
7. Hillside Twp. ....	119,638.15	.....	1,976,791.62	.....	5,979,908.50	.....	.....	.....
8. Kenilworth Boro ....	1,240.00	.....	1,544,415.84	.....	1,752,717.00	1,905,068.99	.....	.....
9. Linden City ....	69,884.66	.....	8,688,487.48	.....	14,860,709.50	.....	805,000.00	.....
10. Mountainside Boro ....	1,528.80	.....	1,757,075.58	.....	2,028,194.00	2,170,918.30	.....	.....
11. New Providence Boro ....	5,333.96	.....	2,529,777.36	.....	7,414,411.00	.....	.....	.....
12. Plainfield City ....	18,870.06	.....	2,956,389.40	.....	8,690,091.50	.....	187,517.50	.....
13. Rahway City ....	2,775.60	.....	2,829,153.02	.....	8,073,640.00	.....	56,669.93	.....
14. Roselle Boro ....	57,030.39	.....	1,686,068.36	.....	5,409,515.50	.....	.....	.....
15. Roselle Park Boro ....	7,353.19	.....	1,258,238.84	.....	4,290,352.50	.....	.....	.....
16. Scotch Plains Twp. ....	6,045.47	.....	3,219,978.96	.....	.....	11,681,512.74	.....	.....
17. Springfield Twp. ....	14,143.34	.....	2,741,497.65	.....	3,781,470.91	3,289,000.43	.....	.....
18. Summit City ....	14,313.83	.....	4,857,971.97	.....	9,587,271.50	.....	379,553.75	.....
19. Union Twp. ....	31,854.31	.....	7,806,509.77	.....	16,841,957.00	.....	.....	.....
20. Westfield Town ....	3,674.02	.....	5,268,026.63	.....	16,649,753.00	.....	.....	.....
21. Winfield Twp. ....	.....	.....	18,551.07	.....	.....	218,106.00	.....	.....
<b>Totals</b>	<b>\$566,628.13</b>	<b>.....</b>	<b>\$66,793,352.14</b>	<b>.....</b>	<b>\$146,917,695.39</b>	<b>\$30,884,161.40</b>	<b>\$3,478,437.33</b>	<b>.....</b>

**Abstract of Ratables and Exemptions in the County of Union, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)							
1. Berkeley Heights Twp. ....	\$ 1,268,107.95	\$ 12,984,858.81	\$ 35,869,689	\$ 1,100,000.00	\$ 2,293,416.06	\$ 67,800.00	\$ 3,461,216.05	\$ 31,950.00	\$ 51,350.00
2. Clark Twp. ....	1,385,207.57	12,142,281.97	26,366,700	850,000.00	2,352,472.39	200,000.00	3,402,472.39	79,425.00	94,950.00
3. Cranford Twp. ....	4,138,168.58	18,781,439.19	70,960,000	916,471.00	3,760,877.18	225,728.00	4,903,076.18	129,150.00	114,450.00
4. Elizabeth City ....	16,362,919.25	44,923,300.96	755,444,600	589,994.75	27,532,978.95	1,200,000.00	29,322,973.70	485,100.00	121,050.00
5. Fanwood, Boro ....	859,352.35	5,770,971.23	3,592,100	350,000.00	953,782.56	95,000.00	1,398,782.56	22,725.00	36,600.00
6. Garwood Boro ....	730,768.69	3,023,045.69	7,229,200	279,000.00	625,090.79	30,000.00	934,090.79	49,275.00	20,300.00
7. Hillside Twp. ....	5,197,504.95	13,154,205.07	38,035,100	.....	4,005,848.87	270,000.00	4,275,848.87	142,875.00	62,550.00
8. Kenilworth Boro ....	513,863.36	5,716,065.19	29,170,900	550,000.00	1,296,715.34	75,000.00	1,921,715.34	74,700.00	38,950.00
9. Linden City ....	.....	24,354,196.98	153,981,600	6,800,000.00	20,470,601.14	125,000.00	27,395,601.14	419,400.00	136,900.00
10. Mountainside Boro ....	1,081,755.02	7,037,942.90	48,925,800	800,000.00	919,987.99	80,000.00	1,799,987.99	24,300.00	36,650.00
11. New Providence Boro ....	2,447,407.57	12,391,595.93	24,440,600	758,000.00	1,550,905.22	125,000.00	2,433,905.22	27,450.00	56,650.00
12. Plainfield City ....	9,128,693.12	20,962,691.52	85,776,700	1,275,226.00	8,501,539.97	901,362.00	10,678,127.97	141,300.00	73,200.00
13. Rahway City ....	6,143,779.82	17,103,242.77	66,886,900	192,000.00	4,013,924.07	265,000.00	4,470,924.07	205,650.00	108,700.00
14. Roselle Boro ....	3,557,752.46	10,653,336.32	73,060,500	191,000.00	2,137,929.07	250,000.00	2,578,929.07	149,850.00	66,050.00
15. Roselle Park Boro ....	1,767,421.42	7,316,012.76	18,765,500	479,000.00	1,030,542.85	60,000.00	1,569,542.85	106,200.00	46,900.00
16. Scotch Plains Twp. ....	2,217,495.87	17,118,987.57	59,750,300	1,639,100.00	2,132,309.69	200,000.00	3,971,409.69	77,625.00	86,750.00
17. Springfield Twp. ....	2,656,575.10	12,468,544.09	66,060,000	875,000.00	1,848,465.29	450,000.00	2,973,465.29	78,300.00	61,900.00
18. Summit City ....	4,102,923.81	18,927,721.03	76,662,500	2,500,000.00	3,843,885.17	325,000.00	6,668,885.17	67,725.00	65,350.00
19. Union Twp. ....	8,040,332.15	32,688,798.92	166,936,900	1,500,000.00	9,077,002.39	550,000.00	11,127,002.39	549,900.00	219,900.00
20. Westfield Town ....	3,534,950.50	25,452,730.13	88,928,600	1,918,000.00	4,069,400.00	185,000.00	6,172,400.00	94,950.00	115,450.00
21. Winfield Twp. ....	113,360.00	350,017.07	494,600	32,077.75	140,311.25	.....	172,389.00	.....	.....
<b>Totals</b>	<b>\$75,248,339.54</b>	<b>\$323,321,985.80</b>	<b>\$1,897,338,789</b>	<b>\$23,394,869.50</b>	<b>\$102,557,986.21</b>	<b>\$5,679,890.00</b>	<b>\$131,632,745.71</b>	<b>\$2,957,850.00</b>	<b>\$1,614,600.00</b>

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget ..... \$30,649,385.25  
 Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes ..... .5202706794  
 County Percentage Level of Taxable Value of Real Property in Effect ..... 100%  
 Net County Taxes Apportioned (12 A III) ..... \$66,793,352.14  
 ±Adjustments (Net Total 12 A II)± ..... 566,628.13  
 Total County Taxes Apportioned (Including Adjustments—Total 12 A I) ..... \$67,359,980.27

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

**Abstract of Ratables and Exemptions In the County of Warren, for the Year 1982**

TAXING DISTRICT	1 Taxable Value		2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Partial Exemptions	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
	(a) Land	(b) Improvements Thereon					
1. Allamuchy Twp. ....	\$ 18,176,870	\$ 46,591,000	\$ 64,767,870	.....	\$ 64,767,870	\$ 884,306	\$ 65,652,176
2. Alpha Boro .....	9,345,900	35,389,250	44,735,150	.....	44,735,150	265,939	45,001,089
3. Belvidere Town .....	7,774,214	36,345,000	44,119,214	.....	44,119,214	3,243,081	47,362,295
4. Blairstown Twp. ....	42,068,495	61,103,564	103,172,059	\$ 6,000	103,166,059	1,076,346	104,242,405
5. Franklin Twp. ....	15,512,810	34,901,732	50,414,542	.....	50,414,542	781,083	51,195,625
6. Frelinghuysen Twp. ....	12,937,050	22,111,505	35,048,555	.....	35,048,555	267,383	35,315,938
7. Greenwich Twp. ....	7,366,570	21,503,050	28,869,620	.....	28,869,620	316,627	29,186,247
8. Hackettstown Twp. ....	16,077,570	58,361,875	74,439,445	.....	74,439,445	1,711,647	76,151,092
9. Hardwick Twp. ....	13,644,270	20,432,600	34,076,870	.....	34,076,870	173,524	34,250,394
10. Harmony Twp. ....	17,220,623	31,152,145	48,372,768	32,700	48,340,068	433,125	48,773,193
11. Hope Twp. ....	11,417,045	22,941,805	34,358,850	.....	34,358,850	837,693	35,196,543
12. Independence Twp. ....	16,281,358	39,199,895	55,481,253	.....	55,481,253	735,338	56,216,591
13. Knowlton Twp. ....	17,562,025	36,323,100	53,885,125	.....	53,885,125	677,474	54,562,599
14. Liberty Twp. ....	9,690,293	21,054,046	30,744,339	.....	30,774,339	187,589	30,931,928
15. Lopatcong Twp. ....	31,525,475	78,710,150	110,235,625	.....	110,235,625	1,129,783	111,365,408
16. Mansfield Twp. ....	24,813,960	59,544,427	84,358,387	.....	84,358,387	988,712	85,327,099
17. Oxford Twp. ....	6,940,540	16,408,975	23,394,515	65,350	23,284,185	456,016	23,740,181
18. Pahaquarry Twp. ....	67,950	.....	67,950	.....	67,950	15,546	83,496
19. Phillipsburg Town .....	38,747,855	178,688,420	217,436,275	2,515,075	214,921,200	5,071,258	219,992,458
20. Pohatcong Twp. ....	14,538,658	46,830,697	61,369,355	57,400	61,311,955	688,450	62,000,405
21. Washington Boro .....	23,298,100	71,567,600	94,863,700	.....	94,863,700	3,140,006	98,003,706
22. Washington Twp. ....	32,085,393	76,587,050	108,682,443	.....	108,682,443	1,273,312	109,955,755
23. White Twp. ....	18,316,363	78,782,510	97,098,873	505,800	96,593,073	481,729	97,074,802
<b>Totals</b>	<b>\$405,417,387</b>	<b>\$1,094,530,396</b>	<b>\$1,499,947,783</b>	<b>\$3,182,325</b>	<b>\$1,496,765,458</b>	<b>\$24,815,967</b>	<b>\$1,521,581,425</b>



**Abstract of Ratables and Exemptions in the County of Warren, for the Year 1982 (Continued)**

TAXING DISTRICT	7 General Tax Rate to Apply per \$100 Valuation	8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 Apportionment of Taxes		
				(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7		Section A County Taxes		
							I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
Deduct Overpayment	Add Underpayment								
1. Allamuchy Twp. ....	\$2.68	69.43	\$ 1,267	.....	\$ 30,665,291	\$ 96,318,734	\$ 508,803.23	.....	\$ 3,081.01
2. Alpha Boro .....	2.31	98.48	1,977	.....	2,172,866	47,175,934	249,208.64	.....	1,511.63
3. Belvidere Town .....	3.63	79.22	10,161	.....	15,177,158	62,549,614	330,418.03	.....	1,934.33
4. Blairstown Twp. ....	.77	75.64	.....	.....	38,855,436	143,097,841	755,913.63	.....	4,980.61
5. Franklin Twp. ....	2.15	100.91	166	.....	2,501,991	53,697,782	283,65.27	.....	1,776.98
6. Frelinghuysen Twp. ....	2.82	78.72	.....	.....	10,892,382	46,208,320	244,095.22	.....	1,550.71
7. Greenwich Twp. ....	3.33	72.62	1,060	.....	12,241,692	41,428,999	218,848.48	.....	1,422.11
8. Hackettstown Twp. ....	6.16	43.39	9,294	.....	104,742,445	180,902,831	955,618.31	.....	5,516.07
9. Hardwick Twp. ....	1.93	107.02	.....	\$ 1,797,978	.....	32,452,416	171,429.73	.....	1,282.23
10. Harmony Twp. ....	3.16	74.51	4,807	.....	19,230,924	68,008,924	359,256.80	.....	2,444.77
11. Hope Twp. ....	2.58	82.29	.....	.....	8,290,053	43,486,596	229,717.73	.....	1,509.16
12. Independence Twp. ....	3.19	72.27	785	.....	22,593,168	78,810,544	416,316.31	.....	2,675.75
13. Knowlton Twp. ....	1.98	113.17	282	4,799,913	.....	49,762,948	262,872.53	.....	1,749.48
14. Liberty Twp. ....	3.16	72.20	152	.....	12,386,344	43,318,424	228,829.36	.....	1,489.14
15. Lopatcong Twp. ....	2.33	99.53	4,202	.....	3,822,693	115,192,303	608,502.77	.....	3,927.66
16. Mansfield Twp. ....	3.18	73.29	652	.....	32,752,588	118,080,339	623,758.80	.....	4,108.01
17. Oxford Twp. ....	3.19	83.43	.....	.....	6,040,229	29,780,410	157,314.87	.....	1,063.55
18. Pahequarry Twp. ....	4.45	13.33	.....	.....	524,120	606,616	3,209.72	.....	21.97
19. Phillipsburg Town .....	2.90	98.71	361,205	.....	20,232,875	240,586,538	1,270,897.19	.....	7,736.20
20. Pohatcong Twp. ....	2.80	78.66	3,461	.....	18,892,000	80,895,866	427,332.01	.....	2,706.34
21. Washington Boro .....	3.20	82.97	61,346	.....	24,110,090	122,175,142	645,389.58	.....	3,957.31
22. Washington Twp. ....	2.05	115.16	465	11,689,378	.....	98,266,842	519,094.10	.....	3,480.47
23. White Twp. ....	2.12	81.14	3,673	.....	26,053,757	123,132,232	650,444.40	59,905.49	.....
<b>Totals</b>	.....	.....	<b>\$464,935</b>	<b>\$18,287,289</b>	<b>\$412,178,104</b>	<b>\$1,915,937,195</b>	<b>\$10,120,928.71</b>	<b>\$59,905.49</b>	<b>\$59,905.49</b>



**Abstract of Ratables and Exemptions in the County of Warren, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Allamuchy Twp. ....	\$ 218.05	.....	\$ 511,666.19	\$ 27,977.54	.....	\$ 1,137,001.00	.....	.....	\$ 52,711.08
2. Alpha Boro .....	1,603.35	.....	249,114.92	.....	.....	627,993.00	.....	.....	26,528.73
3. Belvidere Town .....	.....	.....	332,352.36	.....	.....	1,181,483.25	.....	.....	34,663.97
4. Blairstown Twp. ....	202.74	.....	7,060,691.50	41,565.40	.....	.....	.....	.....	.....
5. Franklin Twp. ....	3,074.65	.....	282,360.60	15,597.51	.....	354,619.00	\$ 413,628.05	.....	29,448.19
6. Frelinghuysen Twp. ....	2,119.66	.....	243,526.27	13,422.06	.....	373,120.00	339,458.86	.....	25,868.92
7. Greenwich Twp. ....	.....	.....	220,270.59	12,033.81	.....	645,133.25	.....	.....	23,364.21
8. Hackettstown Twp. ....	27,110.05	.....	934,024.33	.....	.....	2,734,221.00	.....	.....	100,958.54
9. Hardwick Twp. ....	1,171.10	.....	171,540.86	9,426.40	.....	175,840.28	261,972.69	.....	18,151.50
10. Harmony Twp. ....	1,831.25	.....	359,870.32	18,754.44	.....	1,119,114.50	.....	.....	37,747.17
11. Hope Twp. ....	1,460.20	.....	229,766.69	12,631.48	.....	638,449.00	.....	.....	23,843.84
12. Independence Twp. ....	639.74	.....	418,352.32	22,891.97	.....	1,148,079.00	.....	.....	43,927.59
13. Knowlton Twp. ....	4,357.34	.....	260,264.67	14,454.56	.....	423,237.00	350,617.62	.....	28,235.61
14. Liberty Twp. ....	225.12	.....	230,093.38	12,582.63	.....	613,852.00	.....	.....	24,590.59
15. Lopatcong Twp. ....	167.14	.....	612,263.29	33,459.72	.....	1,516,092.95	.....	.....	65,086.61
16. Mansfield Twp. ....	.....	.....	627,866.81	34,298.60	.....	919,582.00	1,046,513.14	.....	67,585.16
17. Oxford Twp. ....	1,149.01	.....	157,229.41	8,650.27	.....	486,882.00	.....	.....	16,791.07
18. Pahaquarry Twp. ....	.....	.....	3,231.69	176.49	.....	.....	.....	.....	305.81
19. Phillipsburg Town .....	1,601.26	.....	1,277,032.13	.....	.....	3,422,903.00	.....	.....	130,640.84
20. Pohatcong Twp. ....	2,010.50	.....	428,027.85	23,497.69	.....	985,482.00	.....	.....	45,778.59
21. Washington Boro .....	2,532.31	.....	646,814.58	.....	.....	951,889.00	905,242.35	.....	68,799.37
22. Washington Twp. ....	637.10	.....	521,917.47	28,543.41	.....	711,087.00	823,603.46	.....	55,434.02
23. White Twp. ....	185.76	.....	590,354.15	35,766.02	.....	1,348,831.00	.....	.....	73,497.76
<b>Totals</b>	<b>\$52,296.33</b>	<b>.....</b>	<b>\$10,068,632.38</b>	<b>\$366,730.00</b>	<b>.....</b>	<b>*\$21,514,891.23</b>	<b>*\$4,141,036.17</b>	<b>.....</b>	<b>*\$983,959.17</b>

\*1,020,000.00 (R.S. 40:48-17.3)  
 \*1,078,003.56 (R.S. 40:48-17.3)  
 \*79,289.83 (R.S. 40:48-17.3)

**Abstract of Ratables and Exemptions in the County of Warren, for the Year 1982 (Continued)**

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975)	(b) Veterans Deductions
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. All + B(a), (b) + C1a, b, c, d, + CII)							
1. Allamuchy Twp. ....	\$ 24,841.00	\$ 1,754,196.81	\$ 5,743,200	\$ 326,000.00	\$ 269,903.54	\$ 10,000.00	\$ 605,903.54	\$ 5,400	\$ 5,900
2. Alpha Boro .....	133,930.42	1,037,567.07	4,530,700	185,000.00	210,191.13	20,000.00	415,191.13	32,850	11,200
3. Belvidere Town .....	166,916.20	1,715,425.78	10,040,300	200,000.00	453,565.62	50,000.00	703,565.62	20,925	10,550
4. Blairstown Twp. ....	.....	802,256.90	19,671,525	210,015.05	3,363,722.78	50,000.00	3,623,737.83	24,075	13,450
5. Franklin Twp. ....	.....	1,095,653.35	9,644,670	337,767.34	303,841.66	75,000.00	716,609.00	19,350	7,100
6. Frelinghuysen Twp. ....	.....	995,396.11	1,853,200	150,000.00	131,990.95	95,000.00	376,990.95	7,875	3,600
7. Greenwich Twp. ....	70,626.00	971,427.86	1,586,850	75,800.00	174,956.09	29,000.00	279,756.09	14,625	5,850
8. Hackettstown Twp. ....	921,440.27	4,690,644.14	24,516,025	150,000.00	941,148.12	107,005.22	1,198,153.34	34,425	25,450
9. Hardwick Twp. ....	22,893.43	659,825.16	3,716,600	60,000.00	101,318.84	57,000.00	218,318.84	6,075	3,450
10. Harmony Twp. ....	.....	1,536,486.43	4,300,625	231,227.53	200,083.47	90,000.00	521,311.00	23,175	10,250
11. Hope Twp. ....	.....	904,691.01	1,609,000	219,743.59	174,988.08	55,000.00	449,731.67	9,225	4,800
12. Independence Twp. ....	160,000.00	1,793,250.88	7,420,220	175,000.00	174,323.43	94,017.28	443,340.71	15,300	8,900
13. Knowlton Twp. ....	.....	1,076,809.46	3,321,700	155,113.49	274,237.11	120,000.00	549,350.60	17,550	6,150
14. Liberty Twp. ....	95,608.31	976,726.91	2,159,159	75,000.00	141,745.00	75,000.00	291,745.00	14,400	6,450
15. Lopatcong Twp. ....	360,000.00	2,586,902.57	4,522,830	290,000.00	696,721.79	72,375.41	1,059,097.20	37,350	20,400
16. Mansfield Twp. ....	11,943.01	2,707,768.72	8,007,120	420,000.00	706,439.78	90,000.00	1,216,439.78	24,075	12,550
17. Oxford Twp. ....	86,795.92	756,348.67	4,049,800	91,000.00	234,833.27	70,000.00	395,833.27	19,125	5,050
18. Pahaquarry Twp. ....	.....	3,713.99	1,461,025	36,220.12	23,632.88	.....	59,853.00	.....	.....
19. Phillipsburg Town .....	1,539,022.72	6,369,598.69	45,834,675	625,000.00	2,278,270.43	225,000.00	3,128,270.43	177,300	56,400
20. Pohatcong Twp. ....	251,282.53	1,734,068.66	2,238,300	175,000.00	418,452.13	150,000.00	743,452.13	35,550	19,000
21. Washington Boro .....	560,427.78	3,133,173.08	8,838,400	505,000.00	794,867.42	125,000.00	1,424,867.42	54,675	17,150
22. Washington Twp. ....	105,491.99	2,246,087.35	12,899,800	350,000.00	360,747.15	125,000.00	835,747.15	33,475	18,150
23. White Twp. ....	.....	2,048,448.93	6,657,700	293,983.12	316,164.88	85,000.00	635,148.00	14,575	9,200
<b>Totals</b>	<b>\$4,511,219.58</b>	<b>\$41,596,468.53</b>	<b>\$194,423,424</b>	<b>\$5,276,870.24</b>	<b>\$12,746,145.55</b>	<b>\$1,869,397.91</b>	<b>\$19,892,413.70</b>	<b>\$641,375</b>	<b>\$281,000</b>

For the support of the County Library ..... \$ 366,730  
 Rate per \$100 to be applied to Col. 11 for apportionment  
 of County Library Taxes, Less Districts with their  
 own Library ..... .000290468  
 Total amount of Miscellaneous Revenue (including Surplus  
 Revenues Appropriated) for the support of the County  
 Budget ..... \$ 7,072,995.97  
 New County Taxes Apportioned (12 A 111) ..... \$10,068,632.38  
 Adjustments (Net 12 A 11b) ..... 52,296.33  
 Total County Taxes Apportioned ..... \$10,120,928.71  
 Rates per \$100 to be applied to Col. 11 for apportionment of  
 County Taxes ..... .5282495

**TABLE 43**  
**DIVISION OF TAXATION—DEPARTMENT OF THE TREASURY—STATE OF NEW JERSEY**  
**STATE EQUALIZATION TABLE—R. S. 54:1-33**  
**1982**

FOR THE YEAR 1982	ASSESSED VALUE OF PERSONAL PROPERTY	ASSESSED VALUE OF REAL PROPERTY	PERCENTAGE BY WHICH ASSESSED VALUE OF REAL PROPERTY SHOULD BE INCREASED	*TRUE VALUE OF REAL PROPERTY
COUNTY				
*ATLANTIC .....	\$ 58,138,812	\$ 4,748,229,073	67.31%	\$ 7,944,167,765
*BERGEN .....	225,354,939	20,628,971,601	31.44	27,114,841,747
*BURLINGTON .....	91,816,705	5,393,695,973	18.81	6,408,097,865
CAMDEN .....	111,436,000	5,203,517,230	42.35	7,407,141,964
*CAPE MAY .....	29,370,299	3,304,012,640	47.75	4,881,815,366
*CUMBERLAND .....	37,109,699	1,504,387,391	12.60	1,693,939,186
ESSEX .....	212,342,100	7,871,340,500	60.31	12,618,372,074
*GLOUCESTER .....	48,656,515	3,019,309,510	21.42	3,665,990,177
HUDSON .....	77,949,179	3,586,937,014	63.83	5,876,371,255
*HUNTERDON .....	48,102,724	2,395,453,037	13.55	2,719,942,134
*MERCER .....	81,495,862	3,927,527,770	51.84	5,963,449,393
*MIDDLESEX .....	169,559,547	9,526,524,850	46.74	13,978,759,868
*MONMOUTH .....	128,876,979	8,504,386,768	38.48	11,777,297,837
*MORRIS .....	141,848,184	8,576,158,473	51.33	12,978,448,052
*OCEAN .....	102,376,943	7,981,253,642	27.08	10,142,652,995
PASSAIC .....	73,473,330	4,734,789,146	84.37	8,729,331,021
*SALEM .....	23,120,348	732,209,040	37.08	1,003,713,557
*SOMERSET .....	70,350,954	5,019,180,938	32.56	6,653,209,091
*SUSSEX .....	39,221,125	1,975,986,304	42.19	2,809,592,356
*UNION .....	116,802,795	8,471,838,486	44.26	12,221,348,076
*WARREN .....	24,815,967	1,496,765,458	21.94	1,825,101,156
TOTALS .....	\$1,912,219,006	\$118,602,474,844		\$168,413,582,935

\*Adjustments were made to take into consideration the effect of Revaluation or Reassessment Programs adopted in 1982 by several taxing districts.

**TABLE OF EQUALIZED VALUATIONS  
YEAR 1982**

Promulgated by the Director, Division of Taxation, as of October 1, 1982, for use by the Commissioner of Education in the calculation and distribution of State School Aid, under Chapter 86, Laws of 1954 (N.J.S.A. 54:1—35.1, et seq.).

A Table of Equalized Valuation reflecting revisions resulting from appeals filed with the State Division of Tax Appeals will be published subsequently, and will be available upon request at the Local Property and Public Utility Branch, Division of Taxation Building, Trenton, New Jersey 08646.

Compilation of Equalized Valuation in the State of New Jersey as of October 1, 1982						
COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic .....	\$ 4,748,106,573	59.94%	\$ 7,921,226,743	\$ 222,718	\$ 58,138,812	\$ 7,979,588,273
Bergen .....	20,628,971,601	70.18	29,395,780,072	3,300,205	225,354,939	29,624,415,216
Burlington .....	5,393,695,973	78.82	6,843,030,208	91,327	91,696,070	6,934,817,605
Camden .....	5,203,517,230	65.14	7,987,880,755	2,670,941	111,438,000	8,101,987,696
Cape May .....	3,304,012,640	60.37	5,473,009,891	39,138	29,370,299	5,502,419,328
Cumberland .....	1,504,387,391	85.06	1,768,568,269	222,515	37,109,699	1,805,900,483
Essex .....	7,871,340,500	57.32	13,731,483,304	20,995,282	212,342,100	13,964,800,686
Gloucester .....	3,019,309,510	75.52	3,998,229,834	133,978	48,656,515	4,047,020,327
Hudson .....	3,586,936,514	57.14	6,277,449,075	37,190,443	77,948,179	6,392,588,697
Hunterdon .....	2,395,453,037	84.70	2,828,300,827	90,774	48,102,724	2,876,494,325
Mercer .....	3,927,527,770	61.87	6,348,336,144	2,636,457	81,495,862	6,432,468,433
Middlesex .....	9,526,524,850	63.33	15,042,987,196	9,055,972	169,559,547	15,221,602,715
Monmouth .....	8,504,386,768	67.44	12,610,543,146	441,733	128,876,979	12,739,861,858
Morris .....	8,576,158,473	60.48	14,181,228,903	982,890	141,848,184	14,324,059,977
Ocean .....	7,981,253,642	71.64	11,140,474,103	430,499	102,376,943	11,243,281,545
Passaic .....	4,734,789,146	51.43	9,206,653,716	1,149,708	73,473,330	9,281,276,754
Salem .....	732,209,040	69.22	1,057,780,650	63,212	23,120,348	1,080,944,210
Somerset .....	5,019,180,938	71.06	7,063,092,643	785,572	70,350,954	7,134,229,169
Sussex .....	1,975,986,304	66.06	2,991,390,818	5,617	39,221,125	3,030,617,560
Union .....	8,471,838,486	65.05	13,023,825,138	12,608,521	116,802,795	13,153,236,454
Warren .....	1,496,765,458	78.96	1,895,692,462	464,935	24,815,967	1,920,973,364
Totals .....	\$118,602,351,844	65.60%	\$180,786,903,867	\$93,582,437	\$1,912,098,371	\$182,792,584,675

\*Exclusive of Class II Railroad Property.

\*\*In comparing average County or State ratios, it should be noted that numerous taxing districts have undergone Revaluation or Reassessment programs and chosen new ratios of assessment.

Atlantic County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Absecon City .....	\$ 206,988,000	103.57%	\$ 199,853,239	\$ 12,326	\$ 1,318,048	\$ 201,183,613
Atlantic City City .....	1,514,382,970	56.66	2,672,754,977	110,421	13,745,087	1,686,610,485
Brigantine City .....	306,140,400	53.29	574,480,015	.....	2,025,287	576,505,302
Buena Boro. ....	35,669,600	55.36	64,432,081	741	1,070,914	65,503,736
Buena Vista Twp. ....	61,966,675	48.71	127,215,510	1,350	876,614	128,093,474
Corbin City City .....	3,889,600	53.56	7,262,136	84	36,060	7,298,280
Egg Harbor City .....	47,007,400	75.82	61,998,681	.....	1,961,809	63,960,490
Egg Harbor Twp. ....	326,944,000	59.92	545,634,179	.....	67,905	550,702,084
Estell Manor City .....	17,751,718	52.05	34,105,126	.....	262,646	34,367,772
Folsom Boro. ....	16,249,460	41.23	39,411,739	652	642,243	40,054,634
Galloway Twp. ....	163,601,200	43.70	374,373,455	528	2,522,727	376,896,710
Hamilton Twp. ....	210,992,990	61.98	340,421,081	.....	3,947,875	344,368,962
Hammonton Town .....	83,718,010	35.00	239,194,314	55,459	2,711,222	241,960,995
Linwood City .....	225,134,300	100.76	223,436,185	.....	1,239,236	224,675,421
Longport Boro. ....	177,168,400	78.26	226,384,360	.....	314,530	226,698,890
Margate City City .....	307,008,800	44.12	695,849,501	.....	713,569	696,563,070
Mullica Twp. ....	55,293,250	52.60	105,120,247	.....	828,790	105,949,037
Northfield City .....	149,520,200	61.52	243,043,238	.....	730,194	243,773,432
Pleasantville City .....	224,273,550	92.19	243,273,186	41,157	9,810,222	253,124,565
Port Republic City .....	7,888,150	29.95	26,337,730	.....	91,744	26,429,474
Somers Point City .....	188,786,900	69.23	272,695,219	.....	3,954,315	276,649,534
Ventnor City .....	406,713,400	70.67	575,510,683	.....	4,040,935	579,551,618
Weymouth Twp. ....	11,017,600	38.74	28,439,855	.....	226,840	28,666,695
Totals .....	\$4,748,106,573	59.94%	\$7,921,226,743	\$222,718	\$58,138,812	\$7,979,588,273

\*Exclusive of Class II Railroad Property



Bergen County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allendale Boro. ....	\$ 184,544,100	73.13%	\$ 252,350,745	\$ 12,378	\$ 1,007,024	\$ 253,370,147
Alpine Boro. ....	71,011,725	38.39	184,974,538	.....	242,776	185,217,314
Bergenfield Boro. ....	382,764,410	62.96	607,948,555	3,004	1,707,871	609,659,430
Bogota Boro. ....	123,832,520	70.04	176,802,570	5,675	607,365	177,415,610
Carlstadt Boro. ....	449,757,300	83.07	541,419,646	73,505	2,491,859	543,985,010
Cliffside Park Boro. ....	333,175,600	53.02	628,396,077	.....	3,049,873	631,445,950
Closter Boro. ....	307,803,000	98.79	311,573,034	.....	4,870,380	316,443,414
Creakkill Boro. ....	149,239,565	52.34	285,134,820	.....	504,113	285,638,933
Demarest Boro. ....	161,026,600	81.12	198,504,191	.....	481,203	198,985,394
Dumont Boro. ....	291,725,600	72.10	404,612,483	397	4,667,295	409,280,175
Elmwood Park Boro. ....	364,783,000	71.09	513,128,429	1,165	1,903,048	515,032,642
East Rutherford Boro. ....	210,221,000	86.64	242,637,350	22,868	5,381,791	248,042,009
Edgewater Boro. ....	117,615,873	61.20	192,182,799	521,179	480,858	193,184,836
Emerson Boro. ....	170,207,600	70.48	241,497,730	.....	734,816	242,232,546
Englewood City ....	527,634,300	73.54	717,479,331	.....	15,140,868	732,620,199
Englewood Cliffs Boro. ....	307,628,100	51.58	596,409,655	.....	1,478,227	597,887,882
Fairlawn Boro. ....	777,523,500	75.96	1,023,595,972	81,711	8,789,586	1,032,447,249
Fairview Boro. ....	173,537,700	76.00	228,339,079	4,335	832,870	229,176,284
Fort Lee Boro. ....	994,921,700	81.98	1,213,911,298	.....	10,672,215	1,224,583,513
Franklin Lakes Boro. ....	484,480,200	80.29	603,412,878	.....	1,607,908	605,020,786
Garfield City ....	436,481,100	84.44	516,912,719	739	2,890,235	519,803,693
Glen Rock Boro. ....	271,075,145	63.51	426,822,776	8,208	1,350,079	428,181,063
Hackensack City ....	660,387,200	65.32	1,011,003,062	60,961	20,100,946	1,031,164,969
Harrington Park Boro. ....	109,708,100	60.77	180,530,031	116	361,278	180,891,425
Hasbrouck Hghts. Boro. ...	276,592,850	74.34	372,064,635	547	1,542,474	373,607,656
Haworth Boro. ....	85,775,000	52.64	162,946,429	1,870	280,175	163,228,474
Hilldale Boro. ....	199,825,120	58.62	340,882,156	1,010	4,974,154	345,857,320
Hohokus Boro. ....	133,074,200	59.19	224,825,477	9,961	663,998	225,499,436
Leonia Boro. ....	146,812,000	64.98	225,934,134	764	885,386	226,820,284
Little Ferry Boro. ....	190,805,318	82.37	231,644,188	.....	4,566,327	236,210,515
Lodi Boro. ....	422,594,300	83.31	507,255,191	8,615	3,515,712	510,779,518
Lyndhurst Twp. ....	573,855,700	89.01	644,709,246	80,187	3,026,248	647,815,681
Mahwah Twp. ....	356,605,905	58.94	605,032,075	318,600	7,835,989	613,186,684
Maywood Boro. ....	198,405,845	69.50	285,476,036	1,101	1,368,610	286,845,747
Midland Park Boro. ....	162,637,300	67.22	241,947,783	194	1,676,966	243,024,943

Montvale Boro. ....	295,810,325	64.77	456,708,854	.....	2,609,583	459,318,437
Moonachie Boro. ....	173,688,100	78.68	220,752,542	42,393	1,248,757	222,043,692
New Milford Boro. ....	277,177,530	70.42	393,606,282	.....	858,484	394,464,746
North Arlington Boro. ....	257,047,312	77.26	332,704,261	1,732	1,231,943	333,937,936
Northvale Boro. ....	138,414,647	63.02	219,636,063	967	642,826	220,279,856
Norwood Boro. ....	119,192,735	61.77	192,982,174	629	903,290	193,866,093
Oakland Boro. ....	248,661,000	58.64	424,046,726	.....	2,325,122	426,371,848
Old Tappan Boro. ....	114,467,200	62.38	183,499,840	.....	373,886	183,873,726
Oradell Boro. ....	196,596,288	50.55	388,914,516	337	1,569,156	390,484,009
Pailsade Park Boro. ....	321,818,000	95.62	336,559,297	.....	1,229,597	337,768,894
Paramus Boro. ....	851,336,200	60.14	1,415,590,622	.....	7,088,178	1,422,678,800
Park Ridge Boro. ....	196,589,000	71.23	275,991,857	540	1,388,764	277,381,161
Ramsey Boro. ....	375,345,500	69.24	542,093,443	7,058	4,854,191	546,954,692
Ridgefield Boro. ....	283,001,575	69.36	408,018,418	1,819,756	1,219,368	411,057,542
Ridgefield Park Twp. ....	171,091,600	63.21	270,671,729	17,057	761,113	271,449,399
Ridgefield Village .....	811,214,100	79.62	1,018,857,197	7,033	9,838,657	1,028,700,887
Riveredge Boro. ....	233,823,975	68.98	338,973,579	1,966	5,467,800	344,443,345
Rivervale Twp. ....	171,099,700	49.96	342,473,379	.....	490,794	342,964,173
Rochelle Park Twp. ....	160,916,020	72.48	222,014,376	.....	27,975,547	249,989,923
Rockleigh Boro. ....	81,275,800	94.22	86,261,728	.....	624,221	86,885,949
Rutherford Boro. ....	304,897,855	63.66	478,947,306	12,992	7,110,057	486,070,355
Saddlebrook Twp. ....	370,916,620	73.31	505,956,377	51,711	2,556,746	508,564,834
Saddle River Boro. ....	334,770,900	113.59	294,718,637	.....	1,081,051	295,799,688
So. Hackensack Twp. ....	111,698,400	66.41	168,195,151	1,990	663,635	168,860,776
Teaneck Twp. ....	717,641,400	70.08	1,024,031,678	10,073	5,355,686	1,029,397,437
Tenafly Boro. ....	407,184,375	59.72	681,822,463	.....	1,318,596	683,141,059
Teterboro Boro. ....	120,565,198	111.99	107,657,110	52,191	2,222,705	109,932,006
Upper Saddle Riv. Boro. .	313,166,850	69.83	448,470,357	.....	2,032,819	450,503,176
Waldwick Boro. ....	188,181,400	62.50	301,090,240	29,140	737,074	301,856,454
Wallington Boro. ....	149,895,900	66.50	225,407,368	583	838,278	226,246,229
Washington Twp. ....	221,016,110	69.25	319,156,838	.....	611,057	319,767,895
Westwood Boro. ....	231,234,300	69.65	331,994,688	.....	1,393,685	333,388,373
Woodcliff Lake Boro. ....	175,326,060	57.77	303,489,804	5,800	1,204,983	304,700,587
Wood Ridge Boro. ....	213,708,050	68.48	312,073,671	17,167	1,218,231	313,309,069
Wyckoff Twp. ....	482,133,100	70.89	680,114,403	.....	3,240,556	683,354,959
Totals .....	\$20,628,971,601	70.18%	\$29,395,760,072	\$3,300,205	\$225,354,939	\$29,624,415,216

\*Exclusive of Class II Railroad Property

Burlington County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bass River Twp. ....	\$ 30,295,524	65.96%	\$ 45,930,146	.....	\$ 561,627	\$ 46,491,773
Beverly City .....	37,282,700	99.95	37,301,351	.....	209,659	37,511,010
Bordentown City .....	55,597,400	86.81	64,044,926	\$ 3,774	662,958	64,711,658
Bordentown Twp. ....	117,628,154	71.81	163,804,699	1,992	2,934,690	166,741,381
Burlington City .....	145,717,680	84.86	171,715,390	36,355	5,676,877	177,428,622
Burlington Twp. ....	163,600,300	65.83	248,586,207	7,111	1,829,286	250,422,604
Chesterfield Twp. ....	36,987,800	65.72	56,280,889	.....	890,441	57,171,330
Cinnaminson Twp. ....	389,987,600	99.14	393,370,587	.....	4,685,100	398,055,687
Delanco Twp. ....	68,201,200	87.93	77,563,062	7,236	54,541	78,024,839
Delran Twp. ....	266,283,750	92.12	291,232,903	.....	2,617,218	293,850,121
Eastampton Twp. ....	41,878,990	69.17	60,545,020	176	448,118	60,993,314
Edgewater Park Twp. .	96,222,935	71.72	134,164,717	.....	945,541	135,110,258
Evesham Twp. ....	488,283,650	89.73	544,169,899	.....	7,722,286	551,892,185
Fieldsboro Boro. ....	5,726,510	74.46	7,690,720	.....	51,109	7,741,829
Florence Twp. ....	134,622,435	82.70	162,784,081	3,447	1,993,282	164,780,810
Hainesport Twp. ....	55,915,460	77.39	72,251,531	185	859,086	73,110,802
Lumberton Twp. ....	84,587,305	80.24	105,417,878	157	811,153	106,229,188
Mansfield Twp. ....	60,571,000	93.91	64,498,988	.....	1,426,202	65,925,190
Mapleshade Twp. ....	126,542,711	39.30	321,991,831	2,656	945,580	322,939,867
Medford Twp. ....	334,169,900	65.54	509,871,681	.....	4,505,374	514,377,055

Medford Lakes Boro. ....	128,986,700	109.99	117,271,297	.....	427,973	117,699,270
Moorestown Twp. ....	283,628,550	46.92	604,493,926	1,790	7,302,015	611,797,731
Mt. Holly Twp. ....	109,085,330	71.88	151,760,337	16,654	5,551,875	157,328,866
Mt. Laurel Twp. ....	391,074,285	71.10	550,034,156	.....	3,982,354	554,016,510
New Hanover Twp. ....	11,745,050	93.36	12,580,388	.....	3,906,885	16,487,273
No. Hanover Twp. ....	46,680,970	86.17	54,173,111	.....	823,871	54,996,982
Palmyra Boro. ....	75,280,000	61.67	122,069,077	102	560,565	122,629,744
Pemberton Boro. ....	12,281,800	79.48 <sup>b</sup>	15,452,693	.....	606,915	16,059,608
Pemberton Twp. ....	264,856,850	86.20 <sup>b</sup>	307,258,527	1,057	5,816,507	313,076,091
Riverside Twp. ....	108,581,300	89.69	121,062,883	8,375	3,093,354	124,164,612
Riverton Boro. ....	44,792,700	74.70	59,983,454	.....	372,544	60,335,998
Shamong Twp. ....	92,463,250	95.91	96,406,266	.....	1,615,787	98,022,053
Southampton Twp. ....	200,979,250	98.83	203,358,545	.....	4,628,006	207,986,551
Springfield Twp. ....	53,452,450	82.69	64,641,976	.....	1,344,108	65,986,084
Tabernacle Twp. ....	129,788,750	97.64	132,925,799	.....	951,127	133,876,926
Washington Twp. ....	10,930,950	41.75	26,181,916	.....	447,327	26,629,243
Westampton Twp. ....	79,984,000	99.66	80,256,873	.....	1,015,954	81,272,827
Willingboro Twp. ....	570,499,160	106.69	534,725,991	.....	5,685,141	540,411,132
Woodland Twp. ....	23,215,824	56.81	40,865,735	260	550,631	41,416,626
Wrightstown Boro. ....	13,241,800	92.40	14,330,952	.....	2,783,003	17,113,955
<b>Totals .....</b>	<b>\$5,393,695,973</b>	<b>78.82%</b>	<b>\$6,843,030,208</b>	<b>\$91,327</b>	<b>\$91,696,070</b>	<b>\$6,934,817,605</b>

\*Exclusive of Class II Railroad Property

Camden County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Audubon Boro. ....	\$ 95,557,050	58.19%	\$ 164,215,587	.....	\$ 641,993	\$ 164,857,580
Audubon Park Boro. ....	3,798,800	100.98	3,761,735	.....	78,052	3,835,787
Barrington Boro. ....	69,519,235	52.82	132,115,612	\$ 4,115	545,726	132,665,453
Belmawr Boro. ....	166,582,050	78.50	212,206,433	29,882	1,650,514	213,866,829
Berlin Boro. ....	90,710,665	70.39	128,868,682	5,479	3,746,344	132,620,505
Berlin Twp. ....	59,764,850	68.98	86,640,838	.....	559,543	87,200,381
Brooklawn Boro. ....	26,845,440	82.77	32,433,780	.....	425,688	32,859,468
Camden City .....	232,383,280	50.95	458,063,356	2,465,244	982,115	490,410,715
Cherry Hill Twp. ....	1,186,124,020	62.29	1,904,196,532	.....	12,546,567	1,916,743,099
Chesthurst Boro. ....	15,235,800	82.37	18,496,783	.....	203,574	18,700,357
Clementon Boro. ....	57,602,070	79.35	72,592,401	.....	891,939	73,484,340
Collingswood Boro. ....	102,656,750	43.78	234,483,212	.....	3,082,659	237,565,871
Gibbsboro Boro. ....	30,232,000	67.04	45,096,957	.....	724,635	45,821,592
Gloucester City .....	124,879,300	79.10	157,875,221	12,826	4,348,655	162,236,702
Gloucester Twp. ....	499,849,393	65.30	765,466,145	.....	6,337,081	771,803,226
Haddon Twp. ....	225,302,800	78.31	287,706,295	1,270	1,548,773	289,256,338
Haddonfield Boro. ....	155,502,800	39.76	391,103,622	.....	4,539,553	395,643,175
Haddon Heights Boro. ..	100,172,000	59.36	168,753,369	6,580	867,369	169,627,318
HI Nella Boro. ....	4,611,732	39.56	11,657,563	.....	53,496	11,711,059
Laurel Springs Boro. ....	17,079,840	46.55	36,691,386	.....	3,925,516	40,616,902

Lawnside Boro. ....	39,360,083	75.37	52,222,480	.....	282,380	52,504,860
Lindenwold Boro. ....	170,639,100	78.49	217,402,344	32	1,985,515	219,387,891
Magnolia Boro. ....	54,062,330	77.38	69,866,025	.....	388,904	70,254,929
Merchantville Boro. ....	31,089,150	45.46	68,387,923	2,113	3,610,338	72,000,374
Mount Ephraim Boro. ...	41,285,695	53.20	77,604,690	36	439,710	78,044,436
Oaklyn Boro. ....	46,996,600	69.87	67,262,917	6,214	247,267	67,516,498
Pennsauken Twp. ....	529,756,200	74.38	712,229,363	130,321	5,326,847	717,686,531
Pine Hill Boro. ....	86,073,300	84.73	101,585,389	.....	985,006	102,570,395
Pine Valley Boro. ....	1,852,200	123.26	1,502,677	.....	67,045	1,569,722
Runnemede Boro. ....	94,366,200	69.22	136,327,940	.....	1,583,075	137,911,015
Somerdale Boro. ....	38,740,190	47.60	81,386,954	.....	310,190	81,697,144
Stratford Boro. ....	99,310,600	73.87	134,439,691	.....	1,231,262	135,670,953
Tavistock Boro. ....	902,100	102.06	883,892	.....	5,380	889,272
Voorhees Twp. ....	299,648,147	67.80	441,958,919	.....	2,996,850	444,955,769
Waterford Twp. ....	128,390,160	82.00	156,573,366	360	1,914,444	158,488,170
Winslow Twp. ....	259,923,400	78.97	329,141,953	6,469	13,363,008	342,511,430
Woodylyne Boro. ....	15,711,100	58.89	26,678,723	.....	98,887	26,777,610
<b>Totals .....</b>	<b>\$5,203,517,230</b>	<b>65.14%</b>	<b>\$7,987,880,755</b>	<b>\$2,670,941</b>	<b>\$111,436,000</b>	<b>\$8,101,987,696</b>

\*Exclusive of Class II Railroad Property



Cape May County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Avalon Boro. ....	\$ 276,149,050	43.99%	\$ 627,754,149	.....	\$ 1,676,291	\$ 629,430,440
Cape May City .....	115,242,500	52.01	221,577,581	\$11,473	990,116	222,579,170
Cape May Point Boro. ..	20,352,450	44.63	45,602,622	.....	37,568	45,640,190
Dennis Twp. ....	51,528,465	49.73	103,616,459	37	780,745	104,397,241
Lower Twp. ....	286,126,850	59.98	477,037,096	211	4,691,780	481,729,087
Middle Twp. ....	202,619,000	70.08	289,125,285	7,971	4,460,614	293,593,870
North Wildwood City .....	182,371,090	48.57	375,480,935	.....	648,074	376,129,009
Ocean City City .....	707,343,235	48.06	1,471,792,000	16,972	725,161	1,475,534,133
Sea Isle City City .....	224,741,950	54.87	409,589,849	.....	959,739	410,549,588
Stone Harbor Boro. ....	427,162,700	112.83	378,589,648	.....	611,570	379,201,218
Upper Twp. ....	151,860,080	52.42	289,698,741	2,381	2,017,750	291,718,872
West Cape May Boro. ..	13,984,370	44.22	31,624,536	.....	164,325	31,788,861
West Wildwood Boro. ....	26,143,150	102.62	25,475,687	.....	96,817	25,572,504
Wildwood City .....	400,859,900	122.12	328,250,819	.....	6,761,718	335,012,537
Wildwood Crest Boro. ...	204,370,650	53.81	379,800,502	.....	942,222	380,742,724
Woodbine Boro. ....	13,157,200	73.12	17,993,982	93	805,809	18,799,884
Totals .....	\$3,304,012,640	60.37%	\$5,473,009,891	\$39,138	\$29,370,299	\$5,502,419,328

\*Exclusive of Class II Railroad Property

Cumberland County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bridgeton City .....	\$ 169,841,950	105.65%	\$ 160,759,063	\$ 38,656	\$ 6,020,981	\$ 166,818,700
Commercial Twp. ....	36,879,530	88.00	41,681,284	117	1,858,463	43,539,864
Deerfield Twp. ....	26,171,300	65.92	39,701,608	.....	791,008	40,492,616
Downe Twp. ....	19,433,500	75.14	25,863,056	164	699,810	26,563,030
Fairfield Twp. ....	29,867,400	56.31	53,041,023	1,312	619,991	53,662,326
Greenwich Twp. ....	16,182,800	92.84	17,430,849	.....	385,172	17,816,021
Hopewell Twp. ....	63,656,200	100.15	63,560,859	.....	1,305,747	64,866,606
Lawrence Twp. ....	22,637,990	70.37	32,169,945	3,164	760,079	32,933,188
Maurice River Twp. ....	61,072,971	100.05	61,042,450	8,680	1,355,076	62,406,206
Millville City .....	244,896,650	70.79	345,948,086	83,015	5,046,062	351,077,183
Shiloh Boro. ....	4,547,600	80.84	5,625,433	.....	168,157	5,793,590
Stow Creek Twp. ....	18,480,400	84.18	21,953,433	.....	606,386	22,561,819
Upper Deerfield Twp. ....	149,590,700	115.25	129,796,703	3,152	1,859,700	131,659,555
Vineland City .....	641,328,400	83.29	769,994,477	84,255	15,631,047	785,709,779
Totals .....	\$1,504,387,391	85.06%	\$1,768,568,269	\$222,515	\$37,109,699	\$1,805,900,483

\*Exclusive of Class II Railroad Property

Essex County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Belleville Town .....	\$ 440,768,000	73.52%	\$ 599,521,219	\$ 23,297	\$ 5,728,500	\$ 605,271,016
Bloomfield Town .....	436,718,300	47.83	913,063,558	257,648	5,459,400	918,760,606
Caldwell Boro. ....	103,808,900	57.67	180,005,029	.....	3,422,900	183,427,929
Cedar Grove Boro. ....	240,952,600	64.07	376,077,103	2,196	1,291,500	377,370,799
East Orange City .....	363,003,200	76.78	472,783,537	431,977	23,432,700	496,648,214
Essex Fells Boro. ....	67,836,300	48.12	140,973,192	.....	249,200	141,222,392
Fairfield Boro. ....	348,153,100	74.24	468,946,223	.....	7,476,600	476,432,823
Glen Ridge Boro. ....	80,701,600	38.01	212,316,759	30,197	824,800	213,171,756
Irvington Town .....	307,050,200	57.76	531,596,607	116,944	12,855,800	544,569,351
Livingston Twp. ....	760,151,200	59.50	1,277,565,042	.....	9,139,800	1,286,704,842
Maplewood Twp. ....	539,094,500	97.18	554,738,115	27,325	3,743,700	558,509,140
Millburn Twp. ....	766,040,800	54.87	1,396,101,350	31,589	8,228,000	1,404,360,919
Montclair Town .....	457,222,900	48.01	952,349,302	113,663	6,915,600	959,378,565
Newark City .....	928,059,300	48.58	1,910,373,199	19,596,224	96,928,100	2,026,897,523
North Caldwell Boro. ....	92,810,900	40.95	226,644,444	.....	327,200	226,971,644
Nutley Town .....	482,572,500	66.31	727,752,224	11,585	7,783,100	735,546,909
Orange City .....	121,292,100	53.90	225,031,725	227,270	2,160,500	227,419,495
Roseland Boro. ....	180,262,500	62.31	289,299,470	1,825	1,153,000	290,454,295
South Orange Village ....	245,367,700	57.80	424,511,592	123,542	6,260,300	430,895,434
Verona Boro. ....	173,140,300	42.18	410,479,611	.....	1,079,800	411,559,411
West Caldwell Boro. ....	284,114,600	63.16	449,833,122	.....	2,114,500	451,947,622
West Orange Town .....	452,219,000	45.61	991,490,901	.....	5,769,100	997,260,001
Totals .....	\$7,871,340,500	57.32%	\$13,731,463,304	\$20,995,282	\$212,342,100	\$13,964,800,686

\*Exclusive of Class II Railroad Property

Gloucester County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Clayton Boro. ....	\$ 60,278,700	71.71%	\$ 84,058,988	\$ 924	\$ 1,028,931	\$ 85,088,843
Deptford Twp. ....	436,322,900	99.46	438,691,836	165	3,886,240	442,578,241
East Greenwich Twp. ....	44,062,200	48.43	90,981,210	206	662,646	91,644,062
Elk Twp. ....	32,192,700	67.48	47,707,024	119	755,209	48,462,352
Franklin Twp. ....	133,643,100	64.97	205,699,708	.....	2,937,698	208,637,406
Glassboro Boro. ....	175,062,400	90.36	193,738,822	27,360	6,212,206	199,978,388
Greenwich Twp. ....	109,811,460	33.54	327,404,472	29,994	501,974	327,936,440
Harrison Twp. ....	54,695,700	74.40	73,515,726	.....	1,442,450	74,958,176
Logan Twp. ....	80,869,200	78.55	102,952,514	.....	999,383	103,951,897
Mantua Twp. ....	109,525,400	65.28	167,777,880	441	2,415,995	170,194,316
Monroe Twp. ....	228,533,000	65.93	346,629,759	.....	7,068,476	353,698,235
National Park Boro. ....	28,400,400	72.22	39,324,841	.....	260,626	39,585,467
Newfield Boro. ....	26,698,600	84.72	31,513,928	218	403,505	31,917,651
Paulsboro Boro. ....	96,275,800	82.81	116,260,838	1,008	2,181,539	118,443,385
Pitman Boro. ....	162,287,650	101.03	160,633,129	362	1,360,899	161,994,390
So. Harrison Twp. ....	17,099,650	52.43	32,614,248	12	283,424	32,897,684
Swedesboro Boro. ....	25,586,300	95.20	26,876,366	7,047	1,641,937	28,525,350
Washington Twp. ....	444,525,850	77.28	575,214,609	.....	3,879,098	579,093,707
Wenonah Boro. ....	23,599,800	46.74	50,491,656	50	207,309	50,699,015
West Deptford Twp. ....	501,605,500	93.33	537,453,659	9,658	2,685,644	540,148,961
Westville Boro. ....	55,186,300	76.25	72,375,475	20,090	584,554	72,980,119
Woodbury City ....	83,806,700	49.08	170,755,297	35,870	5,634,303	176,425,479
Woodbury Heights Boro. ....	59,971,300	81.18	73,874,476	.....	664,126	74,538,602
Woolwich Twp. ....	29,269,100	92.38	31,683,373	445	958,343	32,642,161
Totals .....	\$3,019,309,510	75.52%	\$3,998,229,834	\$133,978	\$48,656,515	\$4,047,020,327

\*Exclusive of Class II Railroad Property

Hudson County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bayonne City .....	\$ 408,922,950	49.63%	\$ 823,943,079	\$ 566,445	\$ 7,376,502	\$ 831,886,026
East Newark Boro. ....	16,226,600	66.86	24,269,518	.....	186,871	24,456,389
Guttenberg Town .....	93,658,800	54.68	171,285,296	.....	390,859	171,676,155
Harrison Town .....	87,375,050	41.38	211,152,852	583,140	853,833	212,589,825
Hoboken City .....	101,110,500	32.60	308,263,720	6,743,410	1,647,801	316,654,931
Jersey City City .....	747,164,950	47.86	1,561,146,991	19,643,243	31,140,372	1,611,930,606
Kearny Town .....	325,742,465	44.23	736,474,033	6,279,618	5,232,166	747,985,817
North Bergen Twp. ....	650,566,985	80.28	810,372,428	1,957,816	10,093,701	822,423,945
Secaucus Town .....	589,941,100	78.69	749,702,758	905,209	6,168,516	756,776,483
Union City City .....	274,238,600	72.66	377,427,195	18,760	12,186,727	389,632,682
Weehawken Twp. ....	114,096,700	63.15	180,675,693	457,733	1,088,237	182,221,663
West New York Town ...	177,891,814	55.12	322,735,512	35,069	1,583,594	324,354,175
Totals .....	\$3,586,936,514	57.14%	\$6,277,449,075	\$37,190,443	\$77,949,179	\$6,392,588,697

\*Exclusive of Class II Railroad Property

Hunterdon County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alexandria Twp. ....	\$ 95,865,375	104.25%	\$ 91,957,194	.....	\$ 755,799	\$ 92,712,993
Bethlehem Twp. ....	49,337,737	52.87	93,318,965	\$ 4,920	291,752	93,615,637
Bloomsbury Boro. ....	12,543,165	61.58	20,368,894	1,814	291,458	20,662,166
Callfon Boro. ....	28,171,680	102.38	27,516,781	.....	738,432	28,255,213
Clinton Town .....	53,817,750	91.14	59,049,539	1,725	800,230	59,851,494
Clinton Twp. ....	290,065,594	105.56	274,787,414	2,285	5,687,732	280,477,431
Delaware Twp. ....	104,179,297	71.61	145,481,493	.....	1,362,486	146,843,979
East Amwell Twp. ....	85,445,862	75.63	112,978,794	21,932	845,302	113,846,028
Flemington Boro. ....	80,915,970	69.36	116,680,856	724	2,103,100	118,764,680
Franklin Twp. ....	101,755,590	121.45	83,783,936	3,756	17,772,571	101,560,283
Frenchtown Boro. ....	23,168,332	75.17	30,821,248	.....	518,316	31,339,564
Glen Gardner Boro. ....	8,639,887	59.14	14,609,210	327	125,063	14,734,600
Hampton Boro. ....	20,163,974	80.21	25,138,978	6,764	417,768	25,563,510
High Bridge Boro. ....	42,117,820	56.04	75,156,709	12,686	330,306	75,499,701
Holland Twp. ....	99,562,975	71.40	139,443,943	13,420	1,739,325	141,196,688
Kingwood Twp. ....	41,951,778	51.45	81,538,927	.....	673,110	82,212,037
Lambertville City .....	54,730,760	67.48	81,106,639	9,191	920,183	82,036,013
Lebanon Boro. ....	14,240,336	65.26	21,820,926	108	657,840	22,478,874
Lebanon Twp. ....	158,289,919	102.74	154,068,444	77	1,237,935	155,306,456
Milford Boro. ....	41,916,566	89.86	46,646,523	1,779	361,574	47,009,876
Raritan Twp. ....	237,569,100	68.94	344,602,698	381	3,102,000	347,705,079
Readington Twp. ....	372,996,894	99.49	374,908,930	7,094	4,164,926	379,080,950
Stockton Boro. ....	17,132,800	109.24	15,683,632	.....	158,788	15,842,420
Tewksbury Twp. ....	183,828,200	87.83	209,300,011	.....	1,420,628	210,720,639
Union Twp. ....	121,115,473	108.10	112,040,216	1,791	876,907	112,918,914
West Amwell Twp. ....	55,930,203	74.07	75,509,927	.....	749,193	76,259,120
Totals .....	\$2,395,453,037	84.70%	\$2,828,300,827	\$90,774	\$48,102,724	\$2,876,494,325

\*Exclusive of Class II Railroad Property



Mercer County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
East Windsor Twp. ....	\$ 269,962,728	61.10%	\$ 441,837,525	\$ 28	\$ 2,602,942	\$ 444,440,495
Ewing Twp. ....	216,765,833	29.40	737,298,752	173,248	4,610,735	742,082,735
Hamilton Twp. ....	1,097,790,500	71.33	1,539,030,582	199,066	27,525,025	1,566,754,653
Hightstown Boro. ....	42,675,700	50.68	84,206,196	16,545	2,106,826	86,332,567
Hopewell Boro. ....	27,313,359	53.50	51,053,007	24,428	878,387	51,955,822
Hopewell Twp. ....	295,746,500	68.13	434,091,443	2,428	2,695,836	436,789,707
Lawrence Twp. ....	419,936,850	53.15	790,101,317	11,600	3,543,100	793,656,017
Pennington Boro. ....	73,043,950	104.91	69,625,346	1,328	1,744,275	71,370,949
Princeton Boro. ....	347,295,130	93.52	371,359,207	64,931	7,659,174	379,083,312
Princeton Twp. ....	634,271,470	95.09	667,022,263	17,527	2,947,380	669,987,170
Trenton City ....	306,078,390	45.16	677,764,371	1,616,571	20,344,598	699,725,540
Washington Twp. ....	54,579,150	54.44	100,255,602	3,606	894,892	101,154,100
West Windsor Twp. ....	142,066,210	36.93	384,690,523	505,151	3,939,692	389,135,366
Totals .....	\$3,927,527,770	61.87%	\$6,348,336,114	\$2,636,457	\$81,495,862	\$6,432,468,433

\*Exclusive of Class II Railroad Property

Middlesex County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Carteret Boro. ....	\$ 339,215,900	79.01%	\$ 429,332,869	\$ 33,355	\$ 3,508,541	\$ 432,874,765
Cranbury Twp. ....	95,495,700	60.18	158,683,450	942	1,061,553	159,745,945
Dunellen Boro. ....	143,858,300	109.37	131,533,602	89,654	3,532,469	135,155,725
East Brunswick Twp. ....	614,265,800	54.46	1,127,921,043	850	7,240,756	1,135,162,649
Edison Twp. ....	1,158,896,600	54.15	2,140,159,926	640,534	10,988,111	2,151,788,571
Helmetta Boro. ....	13,229,200	63.78	20,741,925	.....	142,800	20,884,725
Highland Park Boro. ....	190,863,000	75.80	251,798,153	3,770	1,656,973	253,458,896
Jamesburg Boro. ....	64,658,100	98.00	65,977,653	9,871	1,899,075	67,886,599
Metuchen Boro. ....	194,317,200	51.63	376,364,904	539,231	6,225,659	383,129,794
Middlesex Boro. ....	197,233,900	58.62	336,461,788	9,582	1,755,000	338,226,370
Milltown Boro. ....	146,969,900	79.69	184,427,030	6,378	596,762	185,030,170
Monroe Twp. ....	274,180,700	56.04	489,258,922	1,125	3,317,502	492,577,549
New Brunswick City ....	378,466,400	80.38	470,846,479	758,439	52,994,900	524,599,818
North Brunswick Twp. ...	364,934,700	49.29	740,382,836	262,008	3,787,000	744,431,844
Old Bridge Twp. ....	982,611,500	104.86	937,069,903	83,448	7,774,700	944,928,051
Perth Amboy City ....	322,318,800	53.02	607,919,276	610,311	5,202,276	613,731,863
Piscataway Twp. ....	748,967,500	57.59	1,300,516,583	12,208	20,289,608	1,320,818,399
Plainsboro Twp. ....	192,175,700	73.53	261,356,861	4,021	2,730,683	264,091,565
Sayreville Boro. ....	624,950,000	74.07	843,728,905	94,853	5,979,995	849,803,753
South Amboy City ....	95,689,500	66.17	144,611,606	1,981,615	1,474,055	148,067,276
South Brunswick Twp. ...	356,673,200	54.53	654,086,191	482,998	6,102,354	660,671,543
South Plainfield Boro. ...	566,951,400	79.11	716,662,116	328,418	6,331,000	723,321,534
South River Boro. ....	162,899,750	61.97	262,868,727	1,695	1,027,380	263,897,802
Spotswood Boro. ....	87,533,200	60.61	144,420,393	195,367	1,499,600	146,115,360
Woodbridge Twp. ....	1,209,168,900	53.84	2,245,856,055	2,905,299	12,440,795	2,261,202,149
Totals .....	\$9,526,524,850	63.33%	\$15,042,987,196	\$9,055,972	\$169,559,547	\$15,221,602,715

\*Exclusive of Class II Railroad Property

Monmouth County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Aberdeen Twp. ....	\$ 365,676,650	101.20%	\$ 361,340,563	\$ 8,984	\$ 2,333,813	\$ 363,683,360
Allenhurst Boro. ....	15,644,025	40.19	38,925,168	2,100	197,258	39,124,526
Allentown Boro. ....	21,776,250	63.77	34,148,110	.....	673,133	34,821,243
Asbury Park City .....	125,938,450	92.98	135,446,817	.....	12,130,731	147,577,548
Atlantic Highlands Boro. ...	68,224,200	59.14	115,360,501	.....	1,256,066	116,616,567
Avon by the Sea Boro. ....	81,815,400	105.27	77,529,591	.....	359,560	77,889,151
Belmar Boro. ....	67,937,300	44.85	151,478,700	500	531,234	152,008,434
Bradley Beach Boro. ....	33,040,761	40.61	81,361,145	20,216	269,231	81,670,592
Brielle Boro. ....	73,229,800	44.69	163,861,714	421	363,905	164,226,040
Colts Neck Twp. ....	263,295,200	87.04	302,499,081	.....	2,625,185	305,124,266
Deal Boro. ....	159,483,400	91.18	174,910,507	.....	953,566	175,864,073
Eatontown Boro. ....	237,582,600	94.59	251,170,948	162	5,679,546	256,850,656
Englishtown Boro. ....	22,516,220	120.79	18,640,798	60	1,840,192	20,481,050
Fair Haven Boro. ....	140,481,400	79.73	176,196,413	.....	435,760	176,632,173
Farmingdale Boro. ....	24,601,200	97.51	25,229,412	9,608	1,966,197	27,205,217
Freehold Boro. ....	181,373,900	96.69	187,582,894	14,715	10,874,324	198,471,933
Freehold Twp. ....	513,181,700	97.48	526,448,195	7,772	19,534,724	545,990,691
Hazlet Twp. ....	272,080,250	66.96	406,332,512	68	1,514,709	407,847,289
Highlands Boro. ....	60,815,596	56.71	107,239,633	.....	315,466	107,555,099
Holmdel Twp. ....	367,580,211	70.87	518,668,281	.....	6,410,220	525,078,501
Howell Twp. ....	190,208,160	37.36	509,122,484	4,828	2,181,308	511,308,620
Interlaken Boro. ....	39,232,000	101.11	38,801,306	.....	136,264	38,937,570
Keansburg Boro. ....	108,237,650	94.52	114,512,960	.....	854,437	115,367,397
Keyport Boro. ....	72,180,700	62.74	115,047,338	1,104	3,910,346	118,958,788
Little Silver Boro. ....	174,920,050	85.06	205,643,134	438	1,018,276	206,661,648
Loch Arbour Village .....	11,445,700	91.15	12,556,994	.....	100,756	12,657,750
Long Branch City .....	306,933,375	63.86	480,634,787	194,715	5,934,594	486,764,096
Manalapan Twp. ....	592,973,200	111.15	533,489,159	26	3,482,912	536,972,097
Manasquan Boro. ....	72,461,950	34.61	209,367,090	7,160	457,477	209,831,727
Marlboro Twp. ....	498,652,235	97.39	512,015,849	.....	5,337,419	517,353,268

Matawan Boro. ....	119,959,100	71.17	168,552,902	14,824	1,047,119	169,614,845
Middletown Twp. ....	887,406,000	42.65	1,611,737,397	1,033	6,014,595	1,617,753,025
Millstone Twp. ....	114,335,535	87.01	131,405,051	.....	1,009,092	132,414,143
Monmouth Beach Boro. ....	109,984,950	83.13	132,304,764	.....	388,058	132,692,822
Neptune Twp. ....	213,103,600	44.22	481,916,780	.....	3,292,986	485,209,766
Neptune City Boro. ....	41,557,850	40.99	101,384,850	10,922	389,264	101,785,036
Ocean Twp. ....	414,158,400	82.05	667,459,146	.....	2,689,941	670,149,087
Oceanport Boro. ....	89,148,800	46.14	193,213,697	5,159	646,966	193,867,822
Red Bank Boro. ....	164,548,550	67.87	242,446,663	131,812	6,108,447	248,686,922
Roosevelt Boro. ....	10,862,950	64.15	16,964,848	.....	66,429	17,031,277
Rumson Boro. ....	364,609,500	105.23	346,488,169	.....	1,608,402	348,096,571
Sea Bright Boro. ....	33,169,000	44.45	74,620,922	.....	186,536	74,807,458
Sea Girt Boro. ....	63,415,350	37.27	170,151,194	176	354,081	170,505,451
Shrewsbury Boro. ....	66,517,800	54.10	122,953,420	.....	874,496	123,827,916
Shrewsbury Twp. ....	4,925,000	104.73	4,702,569	.....	165,906	4,866,475
South Belmar Boro. ....	14,189,750	42.57	33,332,746	.....	139,933	33,472,679
Spring Lake Boro. ....	85,620,400	37.55	228,017,044	3,500	1,782,077	229,802,621
Spring Lake Hts. Boro. ....	83,474,230	58.83	141,890,583	1,418	525,053	142,417,054
Tinton Falls Boro. ....	168,674,460	84.20	200,325,962	.....	1,350,406	201,676,368
Union Beach Boro. ....	86,409,150	92.95	92,963,045	12	510,153	93,473,210
Upper Freehold Twp. ....	75,186,100	81.15	92,650,770	.....	3,002,209	95,652,979
Wall Twp. ....	214,898,000	38.47	558,606,707	.....	2,066,306	560,673,013
West Long Branch Boro. ....	114,894,960	54.48	210,893,833	.....	957,915	211,851,748
<b>Totals .....</b>	<b>\$8,504,386,768</b>	<b>67.44%</b>	<b>\$12,610,543,146</b>	<b>\$441,733</b>	<b>\$128,876,979</b>	<b>\$12,739,861,858</b>

\*Exclusive of Class II Railroad Property

Morris County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Boonton Town .....	\$ 208,084,600	105.16%	\$ 197,874,287	\$ 47,965	\$ 7,187,293	\$ 205,109,545
Boonton Twp. ....	150,403,100	101.49	148,194,995	.....	975,925	149,170,920
Butler Boro. ....	71,172,960	39.46	180,367,359	7,237	531,617	180,906,213
Chatham Boro. ....	308,876,000	94.51	326,818,326	86,600	1,282,978	328,187,904
Chatham Twp. ....	350,929,100	87.46	401,245,255	.....	864,786	402,110,041
Chester Boro. ....	43,549,300	68.34	63,724,466	.....	880,204	64,604,670
Chester Twp. ....	89,408,000	41.84	213,690,249	.....	941,250	214,631,499
Denville Twp. ....	152,985,350	33.32	459,139,706	173,188	2,021,085	461,333,979
Dover Town .....	79,445,915	33.19	239,367,023	138,676	3,685,392	243,191,091
East Hanover Twp. ....	208,000,700	47.17	440,959,720	1,179	1,270,321	442,231,220
Florham Park Boro. ....	380,127,900	67.59	562,402,574	.....	3,416,132	565,818,706
Hanover Twp. ....	178,190,000	22.68	785,670,194	13,867	9,340,278	795,024,339
Harding Twp. ....	115,877,060	40.68	284,850,197	.....	741,848	285,592,045
Jefferson Twp. ....	213,042,570	51.94	410,170,524	116	2,589,350	412,759,990
Kinnelon Boro. ....	142,047,688	43.24	328,509,917	150	717,603	329,227,670
Lincoln Park Boro. ....	104,569,450	55.09	189,815,665	2,177	529,262	190,347,104
Madison Boro. ....	159,240,889	30.98	514,011,908	92,369	8,594,652	522,698,929
Mendham Boro. ....	135,441,100	63.51	213,259,487	.....	1,645,687	214,905,174
Mendham Twp. ....	144,243,500	55.53	259,757,789	.....	1,025,255	260,783,044
Mine Hill Twp. ....	61,421,900	76.73	80,049,394	.....	446,249	80,495,643

Montville Twp. ....	215,527,000	37.31	577,665,505	1,941	1,389,269	579,056,715
Morris Twp. ....	938,367,700	101.10	928,157,962	3,147	8,005,815	936,166,924
Morris Plains Boro. ....	104,012,560	32.29	322,120,037	8,356	1,193,662	323,322,055
Morristown Town ....	297,585,950	69.54	427,934,930	203,104	22,584,253	450,722,287
Mountain Lakes Boro. ...	188,220,400	104.00	180,981,154	9,778	1,699,743	182,690,675
Mount Arlington Boro. ..	55,400,600	64.53	85,852,472	239	418,846	86,271,557
Mount Olive Twp. ....	484,495,850	97.79	495,445,189	192	3,503,271	498,948,652
Netcong Boro. ....	42,466,800	60.90	69,732,020	35,242	2,656,491	72,423,753
Parsippany Tr. Hills Twp. ..	613,979,650	39.43	1,557,138,346	3,758	5,845,175	1,562,987,279
Passaic Twp. ....	86,198,010	31.49	273,731,375	3,372	932,343	274,667,090
Pequanock Twp. ....	156,556,200	40.69	384,753,502	125	722,671	385,476,298
Randolph Twp. ....	599,001,181	104.92	570,912,296	7,288	5,005,615	575,925,199
Riverdale Boro. ....	55,547,800	67.15	82,721,966	4,260	5,006,603	87,732,829
Rockaway Boro. ....	97,389,600	54.63	178,271,280	3,959	882,691	179,157,930
Rockaway Twp. ....	258,880,500	40.75	635,289,571	79	1,748,146	637,037,796
Roxbury Twp. ....	556,032,580	100.30	554,369,472	134,322	27,349,701	581,853,495
Victory Gardens Boro. ..	14,773,300	99.63	14,828,164	.....	58,718	14,886,882
Washington Twp. ....	376,106,900	95.10	395,485,699	.....	3,352,625	398,838,324
Wharton Boro. ....	138,558,810	94.93	145,958,928	204	805,379	146,764,511
Totals .....	\$8,576,158,473	60.48%	\$14,181,228,903	\$982,890	\$141,848,184	\$14,324,059,977

\*Exclusive of Class II Railroad Property



Ocean County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Barnegat Twp. ....	\$ 122,582,053	76.20%	\$ 160,868,836	.....	\$ 3,487,001	\$ 164,355,837
Barnegat Light Boro. ....	121,841,000	96.64	126,077,194	.....	261,805	126,338,999
Bay Head Boro. ....	92,633,350	68.11	136,005,506	\$412,763	416,630	136,834,899
Beech Haven Boro. ....	104,333,180	48.59	214,721,506	.....	564,816	215,286,322
Beachwood Boro. ....	102,751,850	78.06	131,631,886	.....	676,285	132,308,171
Berkeley Twp. ....	646,556,300	95.58	676,455,639	.....	7,125,463	683,581,102
Brick Twp. ....	1,393,098,540	95.38	1,460,577,207	.....	14,788,899	1,475,366,106
Dover Twp. ....	1,076,878,900	54.36	1,981,013,429	6,050	13,588,398	1,994,607,877
Eagleswood Twp. ....	29,768,550	85.81	34,691,236	.....	294,410	34,985,646
Harvey Cedars Boro. ....	62,989,630	46.45	135,607,384	.....	325,675	135,933,059
Island Heights Boro. ....	25,678,300	62.49	40,444,637	.....	229,796	40,674,433
Jackson Twp. ....	338,856,785	69.72	486,025,222	.....	4,386,476	490,411,698
Lacey Twp. ....	440,993,810	92.61	476,183,792	.....	6,779,618	482,963,410
Lakehurst Boro. ....	21,705,800	85.18	25,482,273	422	2,890,027	28,372,722
Lakewood Twp. ....	482,517,800	69.91	690,198,541	8,183	9,009,051	699,215,775

Lavallette Boro. ....	133,956,200	58.40	229,377,055	.....	1,571,555	230,948,610
Little Egg Harbor Twp. .	282,481,400	97.27	290,409,582	.....	7,778,507	298,188,089
Long Beach Twp. ....	455,483,130	55.02	827,850,109	.....	2,252,376	830,102,485
Manchester Twp. ....	467,263,748	68.69	680,250,033	222	6,763,458	687,013,713
Mantoloking Boro. ....	85,230,800	65.80	129,530,091	.....	321,382	129,851,473
Ocean Twp. ....	95,155,450	70.25	135,452,598	.....	827,708	136,280,306
Ocean Gate Boro. ....	22,093,629	61.62	35,854,640	.....	117,715	35,972,355
Pine Beach Boro. ....	31,518,850	64.20	49,094,782	.....	133,190	49,227,972
Plumsted Twp. ....	54,276,950	73.74	73,605,845	.....	2,242,755	75,848,600
Point Pleasant Boro. ....	474,790,550	104.25	455,434,580	.....	5,739,168	461,173,748
Pt. Pleasant Beach Boro.	127,539,525	55.18	231,133,608	1,081	613,171	231,747,860
Seaside Heights Boro. ..	96,102,250	71.11	135,145,901	.....	419,772	135,565,673
Seaside Park Boro. ....	126,198,260	79.03	159,683,993	.....	407,018	160,091,011
Ship Bottom Boro. ....	74,332,810	50.12	148,309,677	.....	423,958	148,733,635
South Toms River Boro.	31,719,600	70.05	45,281,370	1,778	385,554	45,668,702
Stafford Twp. ....	201,621,022	43.11	467,689,682	.....	5,105,905	472,795,587
Surf City Boro. ....	105,638,170	52.16	202,527,166	.....	1,523,914	204,051,080
Tuckerton Boro. ....	52,665,450	77.61	67,859,103	.....	925,487	68,784,590
<b>Totals .....</b>	<b>\$7,981,253,642</b>	<b>71.64%</b>	<b>\$11,140,474,103</b>	<b>\$430,499</b>	<b>\$102,376,943</b>	<b>\$11,243,291,545</b>

\*Exclusive of Class II Railroad Property

Passaic County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bloomingtondale Boro. ....	\$ 104,913,600	61.33%	\$ 171,064,080	\$ 620	\$ 648,963	\$ 171,713,663
Clifton City .....	1,122,811,900	51.19	2,193,420,395	120,940	9,259,500	2,202,800,835
Haledon Boro. ....	51,329,100	36.72	139,785,131	.....	3,525,627	143,310,758
Hawthorne Boro. ....	235,465,600	45.91	512,885,210	33,758	1,193,142	514,112,110
Little Falls Twp. ....	126,323,006	39.98	315,965,498	3,910	3,538,110	319,507,518
North Haledon Boro. ....	66,856,000	30.22	221,230,973	.....	277,474	221,508,447
Passaic City .....	262,157,700	60.24	435,188,745	251,295	13,565,818	449,005,858
Paterson City .....	602,016,710	54.52	1,104,212,601	734,894	17,906,926	1,122,854,421
Pompton Lakes Boro. ...	104,750,485	40.43	259,090,984	526	1,030,851	260,122,361
Prospect Park Boro. ....	31,730,800	42.92	73,930,103	.....	267,900	74,198,003
Ringwood Boro. ....	127,590,700	37.86	337,006,603	.....	1,306,572	338,313,175
Totowa Boro. ....	308,116,500	67.36	457,417,607	1,173	2,359,003	459,777,783
Wanaque Boro. ....	81,261,800	38.22	212,615,908	.....	714,300	213,330,208
Wayne Twp. ....	1,102,906,445	58.42	1,887,891,895	904	12,429,894	1,900,322,693
West Milford Twp. ....	277,208,100	46.35	598,075,728	1,688	4,502,550	602,579,966
West Paterson Boro. ....	129,350,700	45.09	286,872,255	.....	946,700	287,818,955
Totals .....	\$4,734,789,146	51.43%	\$9,206,653,716	\$1,149,708	\$73,473,330	\$9,281,276,754

\*Exclusive of Class II Railroad Property

Salem County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alloway Twp. ....	\$ 25,760,880	51.53%	\$ 49,992,005	.....	\$ 404,517	\$ 50,396,522
Carneys Point Twp. ....	72,440,020	64.53	112,257,896	\$19,700	1,017,251	113,294,847
Elmer Boro .....	13,854,950	65.83	21,046,559	11,356	894,740	21,952,655
Eisnboro Twp. ....	22,756,100	111.24	20,456,760	.....	256,967	20,713,727
Lower Alloway Creek Twp.	35,219,090	60.61	58,107,721	.....	671,740	58,779,461
Mannington Twp .....	26,577,000	58.04	45,790,834	3,585	797,343	46,591,762
Oldmans Twp. ....	26,741,800	57.12	46,816,877	1,497	331,340	47,149,714
Penns Grove Boro .....	36,125,550	86.03	41,991,805	113	2,493,050	44,484,968
Pennsville Twp. ....	183,750,600	65.29	281,437,566	4,456	6,192,206	287,634,248
Pilesgrove Twp. ....	42,263,100	57.99	72,879,979	622	1,007,226	73,887,827
Pittsgrove Twp. ....	81,539,750	76.80	106,171,549	.....	1,298,058	107,469,607
Quinton Twp. ....	25,993,175	64.58	40,249,574	.....	2,665,788	42,915,362
Salem City .....	46,798,025	78.73	59,441,160	20,329	2,340,251	61,801,740
Upper Pittsgrove Twp. ...	39,582,300	75.55	52,392,191	.....	1,214,111	53,606,302
Woodstown Boro .....	52,806,700	108.37	48,728,154	1,554	1,535,760	50,265,468
<b>Totals</b>	<b>\$732,209,040</b>	<b>69.22%</b>	<b>\$1,057,760,650</b>	<b>\$63,212</b>	<b>\$23,120,348</b>	<b>\$1,080,944,210</b>

\*Exclusive of Class II Railroad Property

Somerset County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bedminster Twp. ....	\$ 150,739,559	56.30%	\$ 267,743,444	.....	\$12,933,484	\$ 280,676,928
Bernards Twp. ....	275,121,900	38.81	708,894,357	\$ 2,974	2,142,709	711,040,040
Bernardsville Boro. ....	381,867,200	104.07	368,933,028	118,390	7,396,557	374,447,973
Bound Brook Boro. ....	145,945,055	73.36	198,943,641	118,176	5,117,831	204,179,648
Branchburg Twp. ....	218,878,700	73.02	299,751,712	2,683	2,536,166	302,290,561
Bridgewater Twp. ....	558,720,266	49.75	1,123,055,811	47,726	4,569,583	1,127,673,120
Far Hills Boro. ....	30,938,400	50.82	60,878,394	9,036	248,488	61,135,918
Franklin Twp. ....	762,126,200	90.60	841,198,896	.....	11,106,673	852,305,569
Green Brook Twp. ....	172,834,310	103.08	167,670,072	.....	703,524	168,373,596
Hillsborough Twp. ....	236,060,938	38.32	618,025,412	4,532	4,860,062	620,890,006
Manville Boro. ....	274,022,825	107.06	255,952,573	196,657	1,012,294	257,161,524
Millstone Boro. ....	5,473,260	40.41	13,544,321	.....	22,357	13,566,678
Montgomery Twp. ....	228,199,485	70.89	321,906,454	45,329	1,841,273	323,793,056
North Plainfield Boro. ...	268,932,900	75.50	356,202,517	.....	1,649,245	357,851,762
Peapack Gladstone Boro.	129,393,575	102.46	126,286,917	5,178	498,300	126,790,395
Raritan Boro. ....	147,326,285	73.15	201,402,987	162,444	1,452,104	203,017,535
Rocky Hill Boro. ....	27,482,800	100.15	27,441,638	.....	116,628	27,558,266
Somerville Boro. ....	160,929,050	59.34	271,198,264	71,093	7,407,046	278,676,403
So. Bound Brook Boro.	69,840,200	90.99	76,755,907	1,354	970,092	77,727,353
Warren Twp. ....	440,614,000	103.01	427,739,054	.....	1,879,130	429,618,184
Watchung Boro. ....	333,734,030	100.05	333,567,246	.....	1,887,408	335,454,654
Totals .....	\$5,019,180,938	71.06%	\$7,063,092,643	\$785,572	\$70,350,954	\$7,134,229,169

\*Exclusive of Class II Railroad Property

Sussex County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Andover Boro. ....	\$ 12,767,130	68.31%	\$ 18,689,987	\$ 837	\$ 310,611	\$ 19,001,435
Andover Twp. ....	43,031,801	35.54	126,707,375	226	231,084	126,938,685
Branchville Boro. ....	32,998,600	113.53	29,065,974	.....	372,296	29,488,270
Byram Twp. ....	94,070,443	50.42	186,573,667	.....	663,855	187,237,522
Frankford Twp. ....	124,138,539	96.03	129,270,581	.....	1,381,834	130,652,415
Franklin Boro. ....	34,563,600	44.88	77,358,102	1,859	1,010,252	78,370,013
Fredon Twp. ....	25,334,063	38.95	65,042,524	.....	171,386	65,213,910
Green Twp. ....	31,966,937	50.48	63,325,945	253	211,006	63,537,204
Hamburg Boro. ....	33,888,400	85.96	39,423,453	.....	244,742	39,668,195
Hampton Twp. ....	104,420,509	96.06	108,703,424	.....	790,379	109,493,803
Hardyston Twp. ....	55,434,525	43.15	128,469,351	143	440,047	128,909,541
Hopatcong Boro. ....	255,526,240	73.74	346,523,244	.....	1,556,868	348,080,112
Lafayette Twp. ....	23,442,075	43.56	53,815,599	.....	196,270	54,011,869
Montague Twp. ....	76,733,352	102.93	74,549,064	.....	909,751	75,458,815
Newton Town ....	141,508,585	104.22	135,778,723	.....	4,903,208	140,681,931
Ogdensburg Boro. ....	40,701,825	65.38	62,254,244	236	107,436	62,361,918
Sandyston Twp. ....	29,678,800	57.53	51,588,389	.....	264,485	51,852,874
Sparta Twp. ....	223,216,315	50.70	440,268,866	1,423	1,504,325	441,774,614
Stanhope Boro. ....	86,767,400	104.80	82,793,321	.....	676,502	83,469,823
Stillwater Twp. ....	46,468,925	48.20	96,408,558	.....	299,261	96,707,819
Sussex Boro. ....	22,675,975	71.48	31,723,524	.....	1,909,060	33,632,584
Vernon Twp. ....	250,964,340	53.50	469,092,224	838	3,359,691	472,452,753
Walpack Twp. ....	479,750	44.51	1,077,848	.....	60,386	1,138,234
Wantage Twp. ....	183,208,175	105.97	172,886,831	.....	17,646,390	190,533,221
Totals .....	\$1,975,986,304	66.06%	\$2,991,390,818	\$5,617	\$39,221,125	\$3,030,617,560

\*Exclusive of Class II Railroad Property



Union County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Berkeley Heights Twp. ..	\$ 257,921,461	39.53%	\$ 652,470,177	.....	\$ 1,111,057	\$ 653,581,234
Clark Twp. ....	288,061,100	54.25	530,888,203	\$ 4,064	1,394,700	532,386,967
Cranford Twp. ....	432,222,300	58.76	735,572,328	362,949	5,661,544	741,596,821
Elizabeth City .....	944,518,100	78.18	1,208,132,643	9,713,985	25,060,800	1,242,907,428
Fanwood Boro. ....	90,850,200	45.31	200,508,056	8,681	443,500	200,960,237
Garwood Boro. ....	77,830,500	64.24	121,155,822	16,037	438,683	121,610,542
Hillside Twp. ....	309,784,200	78.56	394,328,157	79,597	2,097,986	396,505,740
Kenilworth Boro. ....	184,124,200	64.75	284,361,699	37,543	1,104,451	285,503,693
Linden City .....	1,128,749,200	70.73	1,595,856,355	774,566	9,314,600	1,605,945,521
Mountainside Boro. ....	173,056,900	49.92	346,668,470	.....	813,400	347,481,870
New Providence Boro. ..	290,826,500	61.68	471,508,593	1,576	5,520,254	477,030,423
Plainfield City .....	384,883,325	68.50	561,873,467	299,639	13,280,756	575,453,862
Rahway City .....	350,271,600	67.83	516,396,580	882,547	9,417,800	526,696,927
Roselle Boro. ....	260,639,500	74.77	348,588,338	28,591	7,320,154	355,937,083
Roselle Park Boro. ....	141,620,300	53.93	262,600,223	48,023	785,206	263,433,452
Scotch Plains Twp. ....	309,891,600	46.55	665,717,723	62	1,568,847	667,286,632
Springfield Twp. ....	351,937,000	67.66	520,155,188	757	2,449,258	522,605,203
Summit City .....	378,767,800	37.06	1,022,039,396	314,213	5,003,498	1,027,357,107
Union Twp. ....	966,211,700	63.74	1,515,863,979	32,614	15,156,760	1,531,053,353
Westfield Town .....	1,148,279,100	107.73	1,065,886,104	3,077	8,823,853	1,074,713,034
Winfield Twp. ....	1,391,700	44.13	3,153,637	.....	35,688	3,189,325
Totals .....	\$8,471,838,486	65.05%	\$13,023,825,138	\$12,608,521	\$116,802,795	\$13,153,236,454

\*Exclusive of Class II Railroad Property

Warren County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allamuchy Twp. ....	\$ 64,767,870	65.40%	\$ 99,033,440	\$ 1,267	\$ 884,306	\$ 99,919,013
Alpha Boro. ....	44,735,150	94.73	47,223,847	1,977	265,939	47,491,763
Belvidere Town .....	44,119,214	80.61	54,731,688	10,161	3,243,081	57,984,930
Blairstown Twp. ....	103,166,059	71.56	144,167,215	.....	1,076,346	145,243,561
Franklin Twp. ....	50,414,542	100.97	49,930,219	166	781,083	50,711,468
Frelinghuysen Twp. ....	35,048,555	77.88	45,003,281	.....	267,383	45,270,664
Greenwich Twp. ....	28,869,620	65.83	43,848,147	1,060	316,627	44,165,834
Hackettstown Town .....	74,439,445	39.71	187,457,681	9,294	1,711,647	189,178,622
Hardwich Twp. ....	34,076,870	101.39	33,609,695	.....	173,524	33,783,219
Harmony Twp. ....	48,340,068	69.71	69,344,524	4,807	433,125	69,762,458
Hope Twp. ....	34,358,850	71.29	48,195,690	.....	837,693	49,033,583
Independence Twp. ....	55,481,253	70.89	78,263,664	785	735,338	78,999,987
Knowlton Twp. ....	53,885,125	104.69	51,471,129	262	677,474	52,148,665
Liberty Twp. ....	30,744,339	70.87	43,381,316	152	187,589	43,569,057
Lopatcong Twp. ....	110,235,625	96.02	114,804,858	4,202	1,129,763	115,938,843
Mansfield Twp. ....	84,358,387	72.38	116,549,305	652	968,712	117,516,669
Oxford Twp. ....	23,284,165	80.19	29,036,245	.....	456,016	29,492,261
Pahaquarry Twp. ....	67,950	13.33	509,752	.....	15,546	525,296
Phillipsburg Town .....	214,921,200	94.67	227,021,443	361,205	5,071,258	232,453,906
Pohatcong Twp. ....	61,311,955	75.06	81,683,926	3,461	688,450	82,375,837
Washington Boro. ....	94,863,700	85.55	110,886,850	61,346	3,140,006	114,088,202
Washington Twp. ....	108,682,443	109.21	99,516,933	465	1,273,312	100,790,710
White Twp. ....	96,583,073	80.48	120,021,214	3,673	481,729	120,506,616
<b>Totals .....</b>	<b>\$1,496,765,458</b>	<b>78.96%</b>	<b>\$1,895,692,462</b>	<b>\$464,935</b>	<b>\$24,815,967</b>	<b>\$1,920,973,364</b>

\*Exclusive of Class II Railroad Property

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