

**STATE OF NEW JERSEY - DIVISION OF TAXATION  
PROPERTY ADMINISTRATION  
SUMMARY OF PROPERTY TAX APPEALS - 2008**

SUMMARY OF COUNTY TAX BOARD APPEALS REPORT PURSUANT TO c.499 P.L. 1979 (N.J.S.A.54:3-5.1)

(1)

(2)

**DISPOSITIONS**

| COUNTY       | ASSESSMENT   | ASSESSMENT   | STIPULATED    | FREEZE   | DISMISSED         | DISMISSED            | WITH-        | PROPERTY TAX         | PROPERTY TAX        | FARMLAND              | FARMLAND             | CLASSIFI-  | REAP     | OTHER      | TOTAL<br>NUMBER<br>OF APPEALS |
|--------------|--------------|--------------|---------------|----------|-------------------|----------------------|--------------|----------------------|---------------------|-----------------------|----------------------|------------|----------|------------|-------------------------------|
|              | REVISED      | AFFIRMED     |               | ACT      | with<br>PREJUDICE | without<br>PREJUDICE | DRAWN        | DEDUCTION<br>GRANTED | DEDUCTION<br>DENIED | ASSESSMENT<br>GRANTED | ASSESSMENT<br>DENIED | CATION     | CREDIT   |            |                               |
| ATLANTIC     | 603          | 555          | 1,613         | 0        | 192               | 159                  | 264          | 0                    | 1                   | 0                     | 0                    | 1          | 0        | 0          | 3,388                         |
| BERGEN       | 1,006        | 457          | 1,178         | 0        | 212               | 1,131                | 113          | 2                    | 1                   | 0                     | 0                    | 0          | 0        | 27         | 4,127                         |
| BURLINGTON   | 422          | 61           | 615           | 0        | 72                | 12                   | 72           | 2                    | 2                   | 3                     | 2                    | 0          | 0        | 0          | 1,263                         |
| CAMDEN       | 37           | 47           | 390           | 0        | 26                | 79                   | 47           | 20                   | 2                   | 0                     | 0                    | 22         | 0        | 0          | 670                           |
| CAPE MAY     | 226          | 231          | 592           | 0        | 98                | 4                    | 81           | 6                    | 2                   | 6                     | 2                    | 0          | 0        | 0          | 1,248                         |
| CUMBERLAND   | 23           | 1            | 43            | 0        | 3                 | 27                   | 15           | 21                   | 0                   | 5                     | 2                    | 2          | 0        | 0          | 142                           |
| ESSEX        | 162          | 183          | 1,662         | 0        | 347               | 1,042                | 183          | 17                   | 1                   | 0                     | 0                    | 13         | 0        | 21         | 3,631                         |
| GLOUCESTER   | 152          | 35           | 157           | 0        | 21                | 11                   | 21           | 0                    | 0                   | 1                     | 0                    | 0          | 0        | 263        | 661                           |
| HUDSON       | 153          | 31           | 571           | 0        | 46                | 434                  | 189          | 2                    | 0                   | 0                     | 0                    | 42         | 1        | 0          | 1,469                         |
| HUNTERDON    | 52           | 16           | 235           | 0        | 98                | 22                   | 53           | 0                    | 0                   | 1                     | 0                    | 1          | 0        | 6          | 484                           |
| MERCER       | 87           | 31           | 227           | 0        | 26                | 138                  | 27           | 0                    | 0                   | 0                     | 0                    | 1          | 0        | 14         | 551                           |
| MIDDLESEX    | 115          | 74           | 188           | 0        | 24                | 425                  | 127          | 2                    | 1                   | 2                     | 0                    | 0          | 0        | 0          | 958                           |
| MONMOUTH     | 298          | 259          | 826           | 0        | 129               | 199                  | 133          | 1                    | 1                   | 0                     | 8                    | 8          | 0        | 0          | 1,862                         |
| MORRIS       | 158          | 253          | 794           | 0        | 188               | 509                  | 125          | 7                    | 0                   | 1                     | 0                    | 3          | 0        | 1          | 2,039                         |
| OCEAN        | 924          | 492          | 1,589         | 0        | 480               | 222                  | 365          | 50                   | 4                   | 4                     | 3                    | 18         | 0        | 0          | 4,151                         |
| PASSAIC      | 790          | 522          | 231           | 0        | 218               | 1,237                | 43           | 1                    | 2                   | 0                     | 0                    | 1          | 0        | 531        | 3,576                         |
| SALEM        | 36           | 24           | 85            | 0        | 11                | 1                    | 10           | 0                    | 0                   | 1                     | 0                    | 1          | 0        | 1          | 170                           |
| SOMERSET     | 50           | 53           | 310           | 0        | 33                | 35                   | 38           | 0                    | 0                   | 1                     | 0                    | 3          | 0        | 0          | 523                           |
| SUSSEX       | 232          | 68           | 270           | 0        | 31                | 32                   | 153          | 0                    | 0                   | 0                     | 4                    | 3          | 0        | 1          | 794                           |
| UNION        | 13           | 53           | 247           | 0        | 38                | 412                  | 111          | 0                    | 0                   | 0                     | 0                    | 0          | 0        | 4          | 878                           |
| WARREN       | 2            | 17           | 212           | 0        | 10                | 151                  | 2            | 0                    | 0                   | 0                     | 0                    | 1          | 0        | 0          | 395                           |
| <b>TOTAL</b> | <b>5,541</b> | <b>3,463</b> | <b>12,035</b> | <b>0</b> | <b>2,303</b>      | <b>6,282</b>         | <b>2,172</b> | <b>131</b>           | <b>17</b>           | <b>25</b>             | <b>21</b>            | <b>120</b> | <b>1</b> | <b>869</b> | <b>32,980</b>                 |

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| COUNTY       | (3)            |               |            |            |              |                     |               | (4)          |               |              |              |            |           |                 | (5)                        |                         |                          | (6)   | (7)                     | (8)      |
|--------------|----------------|---------------|------------|------------|--------------|---------------------|---------------|--------------|---------------|--------------|--------------|------------|-----------|-----------------|----------------------------|-------------------------|--------------------------|---|-------------------------|----------|
|              | CLASSIFICATION |               |            |            |              |                     |               | FILING FEE   |               |              |              |            |           |                 | ASSESSED VALUATION AMOUNTS |                         |                          | ADJUSTED<br>NET ASSESSMENTS<br>(COL. 5-6+7) |                         |          |
|              | CLASS 1        | CLASS 2       | CLASS 3A   | CLASS 3B   | CLASS 4      | OTHER               | TOTAL         |              |               |              | CLASS        | OTHER      | NO        | ORIGINAL AMOUNT | TOTAL AMOUNT               | TOTAL AMOUNT            |                          |   |                         |          |
|              | VACANT         | RESIDENTIAL   | FARM       | FARM       | COMMERCIAL   |                     | NUMBER        | \$5.00       | \$25.00       | \$100.00     | \$150.00     | \$25       | \$25      | FEE             | TOTAL                      | OF ASSESSED             | OF ASSESSED              |   | OF ASSESSED             |          |
| LAND         |                | REGULAR       | QUALIFIED  | INDUSTRIAL | APARTMENT    | APPEALS<br>BY CLASS |               |              |               |              |              |            |           | VALUATION       | APPEALED                   | VALUATION               | REDUCTION                |   | VALUATION               | INCREASE |
| ATLANTIC     | 695            | 2,095         | 2          | 0          | 590          | 6                   | 3,388         | 665          | 1,816         | 542          | 228          | 0          | 2         | 135             | 3,388                      | 3,921,923,500           | (404,036,398)            | 4,662,200                                   | 3,522,549,302           |          |
| BERGEN       | 163            | 3,312         | 2          | 1          | 644          | 5                   | 4,127         | 81           | 1,475         | 1,081        | 574          | 6          | 0         | 910             | 4,127                      | 4,112,723,004           | (309,098,243)            | 9,490,555                                   | 3,813,115,316           |          |
| BURLINGTON   | 150            | 1,004         | 14         | 10         | 84           | 1                   | 1,263         | 101          | 501           | 189          | 120          | 13         | 0         | 339             | 1,263                      | 766,618,700             | (82,670,110)             | 588,300                                     | 684,536,890             |          |
| CAMDEN       | 36             | 540           | 0          | 0          | 92           | 2                   | 670           | 105          | 275           | 71           | 26           | 1          | 12        | 180             | 670                        | 265,228,700             | (17,664,500)             | 15,000                                      | 247,579,200             |          |
| CAPE MAY     | 153            | 1,047         | 1          | 0          | 47           | 0                   | 1,248         | 27           | 558           | 404          | 238          | 1          | 0         | 20              | 1,248                      | 902,117,700             | (66,014,100)             | 3,390,900                                   | 839,494,500             |          |
| CUMBERLAND   | 18             | 93            | 4          | 2          | 24           | 1                   | 142           | 24           | 39            | 2            | 5            | 31         | 0         | 41              | 142                        | 35,166,800              | (4,489,400)              | 202,400                                     | 30,879,800              |          |
| ESSEX        | 174            | 2,578         | 0          | 0          | 877          | 2                   | 3,631         | 1,154        | 1,211         | 903          | 266          | 0          | 0         | 97              | 3,631                      | 1,582,763,900           | (116,455,298)            | 2,862,300                                   | 1,469,170,902           |          |
| GLOUCESTER   | 296            | 305           | 10         | 4          | 44           | 2                   | 661           | 306          | 226           | 30           | 8            | 0          | 0         | 91              | 661                        | 140,396,800             | (25,855,100)             | 9,356,300                                   | 123,898,000             |          |
| HUDSON       | 111            | 823           | 0          | 0          | 528          | 7                   | 1,469         | 403          | 736           | 134          | 45           | 0          | 61        | 90              | 1,469                      | 695,805,477             | (66,361,991)             | 1,503,600                                   | 630,947,086             |          |
| HUNTERDON    | 168            | 274           | 18         | 1          | 23           | 0                   | 484           | 101          | 184           | 125          | 16           | 2          | 0         | 56              | 484                        | 217,717,900             | (22,410,498)             | 4,660,900                                   | 199,968,302             |          |
| MERCER       | 142            | 294           | 6          | 10         | 98           | 1                   | 551           | 59           | 264           | 118          | 28           | 1          | 0         | 81              | 551                        | 250,277,000             | (17,582,750)             | 3,699,400                                   | 236,393,650             |          |
| MIDDLESEX    | 290            | 380           | 1          | 2          | 283          | 2                   | 958           | 305          | 428           | 125          | 28           | 3          | 0         | 69              | 958                        | 389,546,500             | (19,359,064)             | 6,236,000                                   | 376,423,436             |          |
| MONMOUTH     | 312            | 1,339         | 7          | 1          | 202          | 1                   | 1,862         | 304          | 709           | 413          | 288          | 15         | 2         | 131             | 1,862                      | 1,180,839,300           | (82,358,880)             | 1,412,000                                   | 1,099,892,420           |          |
| MORRIS       | 1,191          | 739           | 24         | 8          | 73           | 4                   | 2,039         | 1,022        | 424           | 314          | 118          | 3          | 3         | 155             | 2,039                      | 753,261,900             | (76,522,400)             | 11,159,400                                  | 687,898,900             |          |
| OCEAN        | 1,299          | 2,740         | 1          | 2          | 107          | 2                   | 4,151         | 1,247        | 2,239         | 260          | 108          | 135        | 0         | 162             | 4,151                      | 1,294,210,445           | (143,956,875)            | 1,311,900                                   | 1,151,565,470           |          |
| PASSAIC      | 210            | 2,601         | 3          | 9          | 752          | 1                   | 3,576         | 481          | 2,480         | 451          | 45           | 0          | 1         | 118             | 3,576                      | 1,286,838,050           | (82,329,545)             | 330,400                                     | 1,204,838,905           |          |
| SALEM        | 27             | 119           | 7          | 4          | 11           | 2                   | 170           | 55           | 93            | 7            | 1            | 5          | 0         | 9               | 170                        | 38,937,588              | (3,998,884)              | 964,463                                     | 35,903,167              |          |
| SOMERSET     | 52             | 409           | 5          | 0          | 55           | 2                   | 523           | 15           | 201           | 111          | 53           | 4          | 0         | 139             | 523                        | 336,243,800             | (23,174,601)             | 2,555,200                                   | 315,624,399             |          |
| SUSSEX       | 177            | 507           | 24         | 10         | 66           | 10                  | 794           | 83           | 440           | 90           | 8            | 4          | 2         | 167             | 794                        | 280,111,360             | (33,227,630)             | 3,272,800                                   | 250,156,530             |          |
| UNION        | 73             | 324           | 0          | 0          | 481          | 0                   | 878           | 360          | 397           | 95           | 11           | 5          | 0         | 10              | 878                        | 231,492,200             | (12,471,900)             | 0   | 219,020,300             |          |
| WARREN       | 259            | 104           | 9          | 8          | 15           | 0                   | 395           | 199          | 163           | 11           | 6            | 0          | 16        | 0               | 395                        | 85,268,158              | (10,542,125)             | 524,572                                     | 75,250,605              |          |
| <b>TOTAL</b> | <b>5,996</b>   | <b>21,627</b> | <b>138</b> | <b>72</b>  | <b>5,096</b> | <b>51</b>           | <b>32,980</b> | <b>7,097</b> | <b>14,859</b> | <b>5,476</b> | <b>2,220</b> | <b>229</b> | <b>99</b> | <b>3,000</b>    | <b>32,980</b>              | <b>\$18,767,488,782</b> | <b>(\$1,620,580,292)</b> | <b>\$68,198,590</b>                         | <b>\$17,215,107,080</b> |          |