

STATE OF NEW JERSEY - DIVISION OF TAXATION

PROPERTY ADMINISTRATION

SUMMARY OF PROPERTY TAX APPEALS - 2015

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

(1)

(2)

| COUNTY | DISPOSITIONS | | | | | | | | | | | | | | | TOTAL NUMBER OF APPEALS |
|--------------|--------------------|---------------------|---------------|------------|--------------------------|-----------------------------|--------------|--------------------------------|-------------------------------|-----------------------------|----------------------------|------------------|-------------|-----------------|------------|-------------------------|
| | ASSESSMENT REVISED | ASSESSMENT AFFIRMED | STIPULATED | FREEZE ACT | DISMISSED with PREJUDICE | DISMISSED without PREJUDICE | WITH- DRAWN | PROPERTY TAX DEDUCTION GRANTED | PROPERTY TAX DEDUCTION DENIED | FARMLAND ASSESSMENT GRANTED | FARMLAND ASSESSMENT DENIED | CLASSIFI- CATION | REAP CREDIT | DISASTER RELIEF | OTHER | |
| ATLANTIC | 4,480 | 739 | 3,651 | 0 | 683 | 406 | 265 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,227 |
| BERGEN | 734 | 308 | 1,736 | 0 | 196 | 954 | 309 | 1 | 1 | 0 | 0 | 2 | 0 | 0 | 1 | 4,242 |
| BURLINGTON | 146 | 64 | 926 | 0 | 90 | 66 | 124 | 9 | 1 | 0 | 2 | 1 | 0 | 0 | 0 | 1,429 |
| CAMDEN | 188 | 160 | 951 | 0 | 151 | 22 | 420 | 65 | 3 | 0 | 1 | 5 | 0 | 0 | 3 | 1,969 |
| CAPE MAY | 75 | 37 | 541 | 0 | 63 | 28 | 81 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 827 |
| CUMBERLAND | 17 | 11 | 394 | 0 | 15 | 3 | 94 | 35 | 0 | 1 | 0 | 0 | 0 | 2 | 0 | 572 |
| ESSEX | 221 | 412 | 1,059 | 0 | 487 | 2,543 | 680 | 19 | 1 | 0 | 0 | 2 | 0 | 0 | 31 | 5,455 |
| GLOUCESTER | 157 | 105 | 611 | 1 | 109 | 20 | 220 | 1 | 1 | 2 | 11 | 1 | 0 | 0 | 1 | 1,240 |
| HUDSON | 1,097 | 108 | 2,478 | 0 | 407 | 856 | 1,948 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 6,898 |
| HUNTERDON | 30 | 14 | 94 | 0 | 12 | 21 | 25 | 0 | 0 | 0 | 0 | 5 | 0 | 0 | 3 | 204 |
| MERCER | 71 | 40 | 516 | 0 | 225 | 53 | 110 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 2 | 1,020 |
| MIDDLESEX | 330 | 188 | 864 | 0 | 204 | 678 | 881 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 3,147 |
| MONMOUTH | 1,345 | 930 | 2,428 | 0 | 458 | 165 | 712 | 10 | 0 | 0 | 0 | 15 | 0 | 0 | 0 | 6,063 |
| MORRIS | 38 | 245 | 524 | 0 | 144 | 158 | 500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1,610 |
| OCEAN | 297 | 421 | 1,953 | 0 | 392 | 116 | 665 | 36 | 2 | 0 | 0 | 10 | 0 | 80 | 2 | 3,974 |
| PASSAIC | 554 | 624 | 578 | 1 | 275 | 1,339 | 267 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 63 | 3,701 |
| SALEM | 14 | 21 | 362 | 0 | 60 | 8 | 50 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 516 |
| SOMERSET | 41 | 45 | 426 | 0 | 63 | 78 | 106 | 4 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 767 |
| SUSSEX | 80 | 190 | 481 | 0 | 60 | 28 | 138 | 0 | 0 | 1 | 0 | 2 | 0 | 0 | 0 | 980 |
| UNION | 91 | 830 | 1,199 | 0 | 423 | 1,232 | 1,000 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 4,776 |
| WARREN | 25 | 67 | 226 | 0 | 29 | 285 | 42 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 43 | 717 |
| TOTAL | 10,031 | 5,559 | 21,998 | 2 | 4,546 | 9,059 | 8,637 | 184 | 9 | 4 | 18 | 53 | 0 | 82 | 152 | 60,334 |

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| COUNTY | (3) | | | | | | | (4) | | | | | | (5) | | | (6) | (7) | (8) |
|------------|----------------|-------------|-----------|------------|------------|---------|--------|------------|---------|----------|----------|------|-----------------|----------------------------|---------------------|--------------------|--|--------------|------------------|
| | CLASSIFICATION | | | | | | | FILING FEE | | | | | | ASSESSED VALUATION AMOUNTS | | | ADJUSTED NET ASSESSMENTS (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 | | | | | | | | VALUATION APPEALED | VALUATION REDUCTION | VALUATION INCREASE | | | |
| ATLANTIC | 915 | 8,409 | 29 | 0 | 866 | 8 | 10,227 | 3,427 | 5,690 | 647 | 225 | 0 | 5 | 233 | 10,227 | 2,810,559,386 | (475,614,400) | 954,700 | 2,335,899,686 |
| BERGEN | 96 | 3,340 | 0 | 2 | 777 | 27 | 4,242 | 168 | 2,061 | 1,269 | 472 | 0 | 0 | 272 | 4,242 | 3,862,173,164 | (252,308,146) | 852,600 | 3,610,717,618 |
| BURLINGTON | 38 | 1,163 | 4 | 2 | 183 | 39 | 1,429 | 286 | 828 | 142 | 54 | 2 | 1 | 116 | 1,429 | 924,132,599 | (60,798,627) | 1,035,400 | 864,369,372 |
| CAMDEN | 91 | 1,663 | 1 | 0 | 203 | 11 | 1,969 | 754 | 954 | 97 | 37 | 13 | 0 | 114 | 1,969 | 476,100,947 | (33,568,927) | 263,100 | 442,795,120 |
| CAPE MAY | 108 | 620 | 2 | 0 | 97 | 0 | 827 | 107 | 400 | 193 | 113 | 0 | 0 | 14 | 827 | 533,180,900 | (60,551,100) | 101,800 | 472,731,600 |
| CUMBERLAND | 23 | 451 | 11 | 1 | 84 | 2 | 572 | 274 | 206 | 22 | 17 | 2 | 0 | 51 | 572 | 144,495,200 | (27,648,700) | 370,600 | 117,217,100 |
| ESSEX | 282 | 3,214 | 0 | 0 | 1,947 | 12 | 5,455 | 1,478 | 2,611 | 1,097 | 213 | 0 | 0 | 56 | 5,455 | 2,119,010,114 | (74,307,437) | 60,100 | 2,044,762,777 |
| GLOUCESTER | 68 | 1,028 | 9 | 6 | 120 | 9 | 1,240 | 183 | 876 | 77 | 20 | 2 | 12 | 70 | 1,240 | 632,972,900 | (31,970,390) | 1,149,100 | 602,151,610 |
| HUDSON | 238 | 5,329 | 0 | 0 | 1,082 | 249 | 6,898 | 4,270 | 2,094 | 233 | 202 | 0 | 10 | 89 | 6,898 | 1,822,463,071 | (158,542,652) | 456,400 | 1,664,376,819 |
| HUNTERDON | 25 | 123 | 11 | 3 | 28 | 14 | 204 | 17 | 102 | 40 | 10 | 9 | 26 | 0 | 204 | 98,872,585 | (8,477,100) | 32,800 | 90,428,285 |
| MERCER | 36 | 841 | 5 | 3 | 134 | 1 | 1,020 | 415 | 259 | 152 | 36 | 4 | 0 | 154 | 1,020 | 343,786,060 | (32,885,975) | 13,500 | 310,913,585 |
| MIDDLESEX | 472 | 2,244 | 2 | 0 | 417 | 12 | 3,147 | 1,030 | 1,560 | 327 | 43 | 0 | 0 | 187 | 3,147 | 936,173,673 | (50,598,470) | 3,514,200 | 889,089,403 |
| MONMOUTH | 255 | 5,245 | 40 | 46 | 452 | 25 | 6,063 | 165 | 2,715 | 1,821 | 575 | 0 | 6 | 781 | 6,063 | 4,266,956,508 | (351,409,278) | 18,646,000 | 3,934,193,230 |
| MORRIS | 75 | 1,307 | 4 | 1 | 209 | 14 | 1,610 | 58 | 887 | 476 | 111 | 5 | 2 | 71 | 1,610 | 955,783,554 | (45,751,130) | 533,100 | 910,565,524 |
| OCEAN | 676 | 3,087 | 4 | 4 | 197 | 6 | 3,974 | 855 | 2,086 | 713 | 179 | 8 | 0 | 133 | 3,974 | 1,592,825,390 | (140,004,890) | 1,835,100 | 1,454,655,600 |
| PASSAIC | 229 | 2,422 | 2 | 0 | 1,043 | 5 | 3,701 | 949 | 2,099 | 422 | 60 | 0 | 0 | 171 | 3,701 | 1,224,659,508 | (62,696,800) | 21,967,200 | 1,183,929,908 |
| SALEM | 107 | 370 | 6 | 0 | 29 | 4 | 516 | 260 | 227 | 18 | 6 | 0 | 0 | 5 | 516 | 105,822,167 | (16,434,124) | 0 | 89,388,043 |
| SOMERSET | 33 | 649 | 4 | 0 | 79 | 2 | 767 | 21 | 481 | 161 | 38 | 0 | 0 | 66 | 767 | 376,484,742 | (25,108,742) | 494,300 | 351,870,300 |
| SUSSEX | 120 | 722 | 15 | 7 | 105 | 11 | 980 | 278 | 507 | 104 | 9 | 6 | 0 | 76 | 980 | 328,472,500 | (29,689,600) | 1,950,330 | 300,733,230 |
| UNION | 177 | 3,452 | 0 | 0 | 1,140 | 7 | 4,776 | 2,619 | 1,432 | 219 | 21 | 2 | 1 | 482 | 4,776 | 877,084,750 | (58,063,108) | 272,900 | 819,294,542 |
| WARREN | 121 | 501 | 13 | 8 | 69 | 5 | 717 | 248 | 392 | 46 | 6 | 0 | 0 | 25 | 717 | 193,999,632 | (13,300,953) | 164,100 | 180,862,779 |
| TOTAL | 4,185 | 46,180 | 162 | 83 | 9,261 | 463 | 17,862 | 17,862 | 28,467 | 8,276 | 2,447 | 53 | 63 | 3,166 | 60,334 | \$24,626,009,350 | (\$2,009,730,549) | \$54,667,330 | \$22,670,946,131 |