

3 John Fitch Way

**Division of
Taxation**

Department of
the Treasury

ANNUAL
REPORT
2018



State of New Jersey
Department of the Treasury
Division of Taxation

Director's Message

**The Honorable Philip D. Murphy, Governor
Members of the New Jersey Legislature**



Dear Governor Murphy and Legislators:

I am pleased to present the Annual Report of the Division of Taxation for the Fiscal Year ended June 30, 2018.

This report presents an overview of our operations, details some of our accomplishments, and provides a better understanding of the hard work our team performs every day. None of this could have been accomplished without my committed co-workers. New Jersey has reason to be proud of their efforts.

During the 2018 Fiscal Year, the Sales and Use Tax rate was reduced to 6.625% from 6.875% and the Estate Tax was phased out.

For income tax filers, the State increased the Earned Income Tax Credit, and created a new credit for child and dependent care expenses. In addition, we implemented the Wounded Warrior Caregiver Credit which assists family caregivers of disabled veterans.

Two new credits were added to the Corporation Business Tax return: The Business Employment Incentive Program Credit and the Public Infrastructure Credit. New Jersey also raised the rate, added exemptions, and changed reporting requirements for the Petroleum Products Gross Receipts Tax.

Again, none of this good work could have been accomplished without the dedicated members of our Taxation team. We hope this report provides you with insight into their work. Thank you for your continued support.

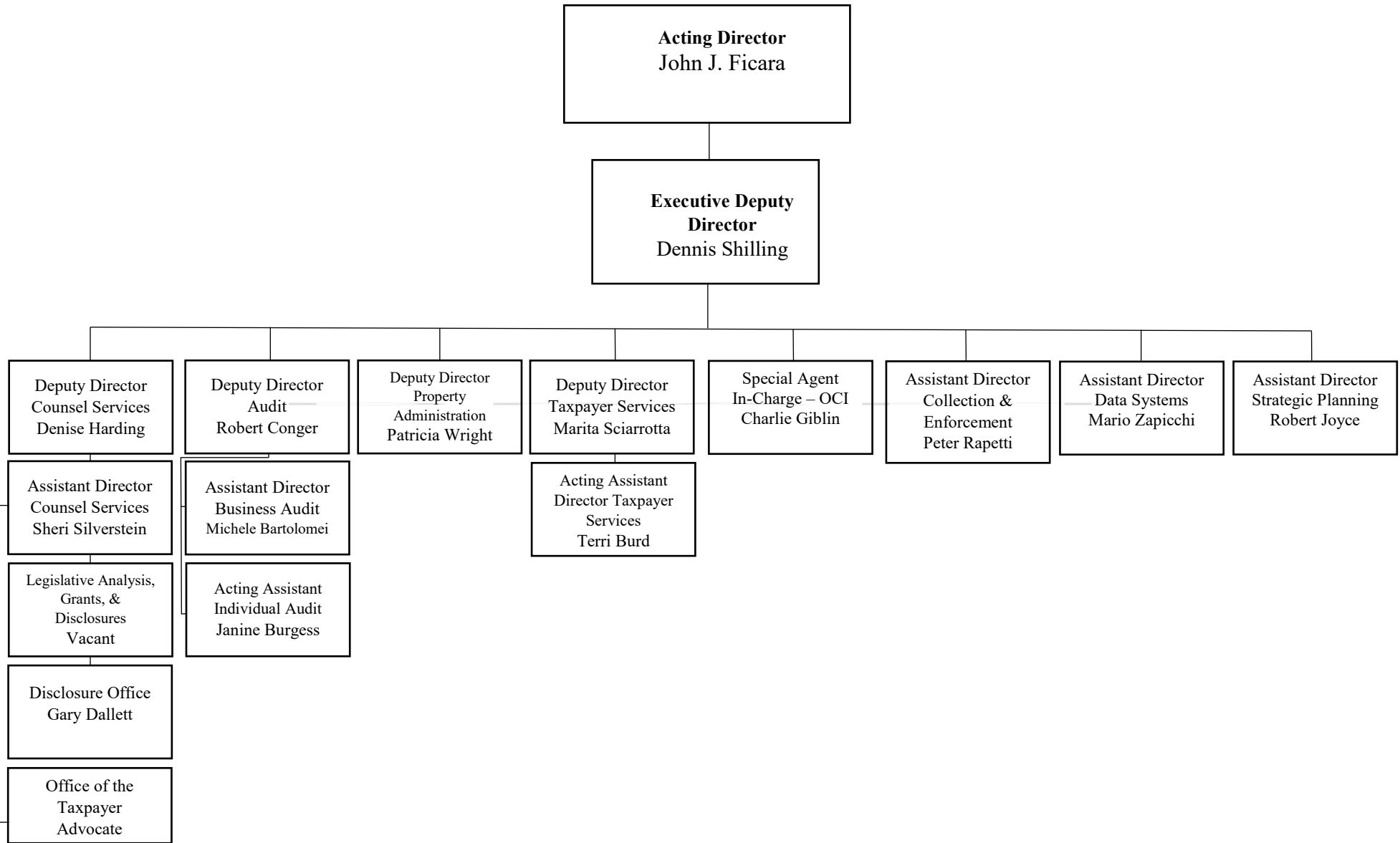
Respectfully submitted,

A handwritten signature in black ink, which appears to read "John J. Ficara". The signature is fluid and cursive.

John J. Ficara

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Leadership and Activities



Audit

Audit is responsible for ensuring compliance with New Jersey tax statutes through the audit of returns, examination of records, and collection of outstanding tax liabilities. Audit also administers the Division's voluntary disclosure and nexus programs as well as its tax credit programs. The unit is essential for the Division to ensure that tax laws are administered fairly and uniformly.

There are two main branches of Audit: **Business Audit** and **Individual Audit & Audit Services**. **Business Audit** units are: In-State Field Audit, Out-of-State Field Audit, Excise Tax, and Office Audit. **Individual Audit & Audit Services** units are Gross Income Tax Audit, Audit Selection and Technical Support, and Audit Services.

Taxpayer Services

Taxpayer Services bridges the gap between taxpayers and the Division via interaction through phone, email, mail, and social media. It is responsible for providing information, assistance, and services.

Taxpayer Services consists of the following units:

1. Taxpayer Accounting Branch
2. Customer Service Center
3. Education and Media Branch

Collection & Enforcement

Collection & Enforcement has two branches: Collection Services and Field Investigations.

Collection Services Branch

Collection Services is responsible for collecting overdue tax liabilities. It uses phone contact, correspondence, certificates of debt, license suppression, levies, pay garnishment, and other enforcement tools. It provides services for taxpayers, sections of the Division, and other State agencies.

Field Investigations Branch

Field Investigations performs tax collection, enforcement, and civil investigation work for the Division in seven field offices.

Property Administration

Property Administration provides advice and oversight to local government and school districts regarding property tax administration and valuation policies and practices.

As an administrative agency, the unit's primary responsibilities are analyzing annual real estate sales activities and monitoring assessor and county boards of taxation for compliance with statutory mandates. The unit works to achieve uniform compliance and equitable treatment of taxpayers.

Members of the unit also provide training, lead education seminars, and teach courses on local property administration. The goal of these activities is improving the performance of county board of taxation members, administrators, and municipal and county assessors.

Property Administration consists of two sections: **Policy & Planning** and **Valuation & Mapping**.

Office of Strategic Planning & Operations

Office of the Chief of Staff

The Chief of Staff's Office represents Taxation's administration throughout State government and provides Division-wide support in Management Services and Strategic Planning and Operations.

The office is the liaison to the Department of Treasury's Fiscal Office, the Division of Revenue and Enterprise Services, Human Resources, and Labor Relations and Development.

The Chief of Staff ensures that the Division follows internal control procedures. The office also facilitates budgetary and IT requests and coordinates the handling of personnel matters, including disciplinary and grievance actions concerning Division employees.

Management Services

Management Services is responsible for providing support for facilities management, records management/image processing, property and forms, mail services/print processing, forms distribution, and vehicle management.

Office of Counsel Services

Counsel Services monitors legislation, responds to requests for information about and analysis of legislation, assists in the implementation of new tax laws, conducts administrative conferences on disputed tax matters, responds to letter-ruling requests, manages the rule-making process, and assists taxpayers with issues that could not be resolved routinely. It consists of four branches:

- 1) The Office of Legislative Analysis, Grants, and Disclosure,
- 2) Conference and Appeals,
- 3) Regulatory Services, and
- 4) The Office of the Taxpayer Advocate.

Office of Criminal Investigation

The Office of Criminal Investigation (OCI) is the Division's law enforcement and criminal investigation arm. It enforces all statutes and regulations that the Division administers.

Its primary mission is to investigate accusations of State tax and criminal code violations.

Members of the unit work across state lines if necessary with other law enforcement and criminal justice agencies, focusing on economic and financial crimes that have tax compliance consequences.

Taxes and Programs Administered

Table 1: Major State Revenue Collections (Net) Fiscal Years 2016-2018 ¹

Collected by the Division:	FY 2018 ²	% of Total	FY 2017	% of Total	FY 2016	% of Total	% Change 17-18
Admissions Surcharge	\$421,054	0.0%	\$452,850	0.0%	\$372,572	0.0%	-7.0%
Alcoholic Beverage	142,459,106	0.4	137,757,529	0.4	138,798,624	0.4	3.4
Casino Revenue	217,735,676	0.6	218,650	0.7	209,417,118	0.7	- 0.4
Cigarette (Total Revenue)	632,343,141	1.9	671,972,656	2.1	677,215,960	2.2	- 5.9
Controlling Interest Transfer Tax ³	894,864	0.0	4,389,779	0.0	11,197,615	0.0	-79.6
Corporation Taxes:							
Corporation Business ⁴	2,331,779,865	6.69	2,144,029,786	6.6	2,299,017,310	8.8	8.8
CBT Banks & Financials	152,277,742	0.4	200,336,277	0.6	178,190,722	0.4	- 24.0
Cosmetic Medical Procedure Tax ⁵	135,563	0.0	78,236	0.0	18,626	0.0	73.3
Domestic Security Fee	38,518,894	0.1	38,693,007	0.1	37,822,152	0.1	0.4
Environmental Taxes:	76,512,628	0.2	76,281,302	0.2	85,053,320	0.3	0.3
Landfill Closure and Contingency	1,947,231	0.0	1,863,852	0.0	1,977,779	0.0	4.5
Litter Control	22,544,652	0.1	21,728,529	0.1	27,362,650	0.1	3.8
Public Community Water Systems	2,578,606	0.0	2,698,727	0.0	2,715,713	0.0	- 4.5
Recycling	26,883,592	0.1	26,749,526	0.1	29,319,459	0.1	0.5
Spill Compensation	22,883,592	0.1	23,240,668	0.1	23,677,719	0.1	- 2.9
Gross Income Tax:	15,037,844,817	44.2	13,958,119,470	42.8	13,355,992,259	42.9	7.7
Hotel Motel Occupancy Fee/Tax	105,450,123	0.3	101,206,200	0.3	98,400,760	0.3	4.2
Insurance Premiums	591,243,422	1.8	579,641,817	1.8	605,446,659	1.9	2.0
Meadowlands Collections	3,938,290	0.0	4,007,112	0.0	2,764,784	0.0	
Miscellaneous Revenues	844,907	0.0	6,520,304	0.0	1,861,281	0.0	- 87
Mobile Telecommunications Fee	122,904,999	0.4	121,909,490	0.4	122,149,890	0.4	0.8
Motor Fuels	512,545,406	1.5	532,878,138	1.6	554,472,717	1.8	- 3.8
Motor Vehicle Tire Fee	10,027,921	0.0	10,177,065	0.0	9,874,730	0.0	- 1.5
Nursing Home Provider Assessment	130,826,249	0.4	130,355,962	0.4	132,893,464	0.4	0.4
Petroleum Products	1,374,079,587	2.7	873,769,023	2.7	214,760,068	0.7	57.3
Public Utility Excise	20,197,550	0.1	17,522,068	0.1	17,151,540	0.0	15.3
Railroad Franchise	21,812,444	0.0	7,359,742	0.0	6,960,745	0.0	196.4
Railroad Property	5,015,727	0.0	4,761,324	0.0	4,637,651	0.0	5.3
Sales Tax:							
Sales and Use (4)	10,459,418,787	29.4	9,591,881,386	29.4	9,267,703,006	29.3	9.0
Atlantic City Lux & Promo [Local Use]	31,438,576	0.1	29,325,824	0.1	29,659,604	0.1	7.2
Tobacco Products Wholesale	27,971,823	0.1	25,604,446	0.1	23,510,450	0.1	9.2
Cape May County Tourism [Local Use]	6,849,830	0.0	6,766,199	0.0	6,951,178	0.0	1.2
Sports & Entertainment Facility Tax ⁶	27,861	0.0	35,732	0.0	28,081	0.0	- 22.0
Transfer Inheritance and Estate	605,845,095	2.3	748,629,879	2.5	769,688,165	2.5	- 19.1
Revenue Collected by the Division:	32,661,361,947	92.8	32,243,112,798	92.8	28,862,011,051	93.1	8.0
Outside the Division:							
State Athletic Control Board	361,317	0.0	227,971	0.0	431,830	0.0	58.5
Casino Control Collected	47,792,404	0.1	45,183,686	0.1	39,823,221	0.2	5.8
Lottery	-		995,627,539	3.1	987,000,000	3.1	-
Motor Vehicle Fees (total revenue)	715,169,777	2.1	725,061,194	2.2	698,410,446	2.2	- 1.4
Outdoor Advertising (total revenue)	1,633,531	0.0	1,628,136	0.0	1,605,750	0.0	0.3
Realty Transfer (total revenue)	597,560,468	1.8	565,735,991	1.7	513,694,195	1.4	5.6
Total Collected Outside the Division	1,362,517,497	4.0	2,333,464,517	7.2	2,240,965,442	6.9	- 41.6
Total Major State Revenue Collections:	\$34,023,879,444	100.0%	\$32,576,577,315	100.0%	\$31,102,976,494	100.0%	4.4%

¹ Figures are from the Comprehensive Annual Financial Report unless otherwise indicated.

² The 2018 figures are subject to adjustment.

³ Summaries of Revenues, Expenditures and Fund Balances, Governor's Budget Message.

⁴ Includes the on-budget amount of Energy Tax for Sales Tax and CBT.

⁵ Imposed effective September 1, 2004. Rate reduced to 4% on July 1, 2012, and to 2% on July 1, 2013. No tax imposed as of July 1, 2014

⁶ New Jersey Division of Taxation Records.

Statutory Responsibilities

Administration of the following taxes are the responsibility of the Division of Taxation under statutory provisions.

<u>Tax</u>	<u>N.J.S.A. Citation</u>
Admissions Surcharge.....	40:48G-1 et seq.
Alcoholic Beverage Tax.....	54:41-1 et seq.
Atlantic City Casino Taxes and Fees.....	5:12-148.1 to 5:12-148.3 5:12-148.8 5:12-173.2
Atlantic City Luxury Sales Tax.....	40:48-8.15 et seq. 54:32B-24.1 et seq.
Atlantic City Tourism Promotion Fee.....	40:48-8.45 et seq.
Cape May County Tourism Sales Tax.....	40:54D-1 to 10
Cigarette Tax.....	54:40A-1 et seq. 56:7-18 et seq.
Controlling Interest Transfer Tax.....	54:15C-1
Corporation Business (Net Income and Net Worth) Tax.....	54:10A-1 et seq.
CBT Banking Corporation.....	54:10A-1 et seq.
CBT Financial Corporation.....	54:10A-1 et seq.
Cosmetic Medical Procedures Gross Receipts Tax.....	54:32E-1 et seq.
Domestic Security Fee.....	App.A:9-78
Gross Income Tax.....	54A:1-1 et seq.
Hotel/Motel Occupancy Fee and Municipal Occupancy Tax.....	54:32D-1 et seq.
Insurance Premiums Tax.....	54:16-1 et seq. 54:17-4 et seq. 54:18A-1 et seq.
Landfill Closure and Contingency Tax.....	13:1E-100 et seq.
Litter Control Fee.....	13:1E-213 et seq.
Local Property Tax.....	54:4-1 et seq.
Meadowlands Regional Hotel Use Assessment.....	5:10A-85
Motor Fuel Tax.....	54:39-101 et seq.
Motor Vehicle Tire Fee.....	54:32F-1 et seq.
911 – System and Emergency Response Assessment.....	52:17C-17 et seq.
Nursing Home Assessment.....	26:2H-92 et seq.
Petroleum Products Gross Receipts Tax.....	54:15B-1 et seq.
Property Tax Relief Programs.....	54:4-8.67 et seq.
Homestead Benefit.....	54:4-8.57 et seq.
NJ SAVER Rebate.....	54:4-8.58a and 54:4-8.58b
Property Tax Reimbursement (Senior Freeze).....	54:4-8.67 et seq.
Public Community Water System Tax.....	58:12A-1 et seq.
Public Utility Taxes:	
Public Utility Excise, Franchise, and Gross Receipts Taxes.....	54:30A-49 et seq.
Railroad Franchise Tax.....	54:29A-1 et seq.
Railroad Property Tax.....	54:29A-1 et seq.
Realty Transfer Fee.....	46:15-5 et seq.
Recycling Tax.....	13:1E-96 et seq.
Sales and Use Tax.....	54:32B-1 et seq.
Spill Compensation and Control Tax.....	58:10-23.11 et seq.
Sports and Entertainment Facility Tax.....	34:1B-193 et seq.
Tobacco Products Wholesale Sales and Use Tax.....	54:40B-1 to 14
Transfer Inheritance and Estate Taxes:	
Transfer Inheritance.....	54:33-1 et seq.
Estate.....	54:38-1 et seq.
Uniform Transitional Utility Assessment.....	54:30A-114 et seq.

Admissions Surcharge

State law allows a municipality to adopt an ordinance that creates a surcharge on admission charges to a major place of amusement located in the municipality.

Customers pay the surcharge. Municipalities may impose the levy only on admissions to places of amusement at which admission charges are regularly paid and that contain fixed seats or bleacher capacity for no fewer than 10,000 patrons. It may not be imposed at major places of amusement owned by the State or located on State property or controlled by an independent State authority, or at motion picture theaters or amusement parks.

Rate

Up to 5% of any admission charge that is taxable under the Sales and Use Tax Act. The surcharge must be separately stated on any bill or receipt provided to the customer and is not to be added to the price on which the State imposes Sales Tax.

Disposition of Revenue

The Division of Taxation collects the revenue. The Treasurer certifies the revenue. The State distributes it to each municipality from which the State collects the revenue.

A municipality appropriates the collections as a special item of local revenue subject to approval by the Division of Local Government Services in the Department of Community Affairs. The municipality must offset this revenue by appropriating an equal amount for public safety purposes.

Alcoholic Beverage Tax

The Alcoholic Beverage Tax is applied to the first sale or delivery of alcohol to retailers in New Jersey and is based on the number of gallons sold or otherwise disposed of in the State. The tax is collected from licensed manufacturers, wholesalers, State beverage distributors, breweries, wineries and distilleries. Sales to organizations of armed forces personnel are exempt; so are sales for medicinal, dental, industrial, and other non-beverage uses.

Rate

<i>Types of Beverage</i>	<i>Rate per Gallon</i>
Beer:	\$0.12
Liquor:	\$5.50
Still wine, Vermouth, sparkling wine:	\$0.875
Hard Apple Ciders:	
3.2%-7% alcohol by volume:	\$0.15
Over 7% alcohol by volume:	\$0.70

Disposition of Revenue

The State deposits much of the revenue in the Treasury for general use. New Jersey puts \$11 million annually into the Alcohol Education, Rehabilitation, and Enforcement Fund. It allocates a small percentage to the New Jersey Wine Promotion Account.

Atlantic City Casino Taxes and Fees

There are taxes and/or fees imposed on certain casino revenues, hotel occupancies, and parking charges in Atlantic City.

Rate

The rates for these taxes and fees are:

- 8% on multi-casino progressive slot machine revenue;
- 8% on the gross revenue of casino licensees;
- \$3-per-day fee on each hotel room occupied by a guest in a casino hotel;
- \$3-per-day minimum casino hotel parking charge;
- 25% on expired gaming-related obligations.

Disposition of Revenue

The Casino Revenue Fund receives all Atlantic City Casino Taxes and Fees as well as collections of the Multi-Casino Slot Machine Revenue Tax, the Gross Revenue Tax, and the tax levied on expired gaming-related obligations. Revenues from the \$3 Casino Parking Fee are allocated to the Casino Revenue Fund (50 cents) and the Casino Reinvestment Development Authority (\$2.50). Revenues from the \$3 Casino Hotel Room Occupancy Fee are allocated to the Casino Revenue Fund (\$2) and the Casino Reinvestment Development Authority (\$1).

Atlantic City Luxury Sales Tax

The Atlantic City Luxury Sales Tax applies to specified retail sales within Atlantic City, including sales of alcoholic beverages for on-premises consumption; cover, minimum, or entertainment charges; room rental in hotels, inns, rooming, or boarding houses; hiring of rolling chairs, beach chairs, and cabanas; and tickets of admission within Atlantic City.

Rate

The rate is 3% on sales of alcoholic beverages sold by the drink and 9% on other taxable sales. The State Sales Tax rate is reduced to the extent that the city rate exceeds 6%, and the maximum combined Atlantic City rate and New Jersey rate (excluding the State Occupancy Fee) may not exceed 13%.

The combined rate for sales subject to both Sales Tax and the Atlantic City Luxury Tax is 12.625% (9% Atlantic City Luxury Tax and 3.625% Sales Tax).

The following rules apply:

- Alcoholic beverages sold by the drink – including bottles of beer and wine consumed on the premises – are taxable at 9.625% (3% Atlantic City Luxury Tax and 6.625% Sales Tax).
- Sales that are subject to both taxes, other than alcoholic beverages sold by the drink, are taxed at 12.625%.
- Packaged goods are taxed at 6.625%.

Disposition of Revenue

Revenues are forwarded to the Casino Reinvestment Development Authority.

Atlantic City Tourism Promotion Fee

The law authorizes municipalities with convention center facilities supported by a local retail sales tax to collect fees for the promotion of tourism, conventions, resorts, and casino gaming. The fee is payable by all hotels, motels, and rooming houses.

Rate

The rate is \$2 per day for each occupied room in the case of hotels that provide casino gambling and \$1 per day for each occupied room in other hotels. The fee also applies to “no charge” occupancies.

Disposition of Revenue

The Director collects the fees and certifies them to the State Treasurer, who distributes the revenue to the Casino Reinvestment Development Authority.

Cape May County Tourism Sales Tax

The Tourism Improvement and Development District Act authorized municipalities in Cape May County to require certain businesses to collect an additional 2% retail Sales Tax on tourism-related retail sales and/or pay a Tourism Development Fee.

Tourism-related sales include the following if taxable under the Sales and Use Tax Act: room rental in hotels, motels, or boarding houses; food and drink sold by restaurants, taverns, and similar establishments, or by caterers (but not including vending machine sales); and admission charges to amusements (amusement rides, movie theaters, sporting, drama, or musical events), and cover charges in nightclubs and cabarets.

Rate

The rate is 2% on tourism-related retail sales in addition to the State Sales Tax. “The Phase 2 Tourism Funding Act” imposes a 1.85% Tourism Assessment on the rent for any occupancy of a room in a hotel, motel, or other transient accommodation.

Effective January 1, 2018, businesses in Wildwood, North Wildwood, and Wildwood Crest collect a 2% Cape May Tourism Tax and a 6.625% New Jersey Sales Tax on tourism-related sales (combined rate, 8.625%) in addition to the 1.85% Tourism Assessment and the 3.15% State Occupancy Fee on hotel occupancies.

Disposition of Revenue

The State Treasurer collects the revenues and places them in a reserve fund to pay principal and interest on bonds and notes issued for tourism promotion projects and activities. The Division administers the 1.85% Tourism Assessment and ensures the proceeds are deposited in a tourism assessment fund.

Cigarette Tax

New Jersey collects the Cigarette Tax primarily from licensed distributors who receive cigarettes from out-of-state manufacturers. The State requires stamps on every package before transfer from the original acquirer in New Jersey unless otherwise provided by law.

Rate

Effective July 1, 2009: the rate is \$2.70 per pack of 20 cigarettes and \$3.375 per pack of 25 cigarettes.

Disposition of Revenue

New Jersey dedicates \$391.5 million in collections to the Health Care Subsidy Fund. Additional proceeds go to the Treasury for general use.

Controlling Interest Transfer Tax

The Controlling Interest Transfer Tax applies to certain transfers of a controlling interest in an entity possessing Class 4A commercial real property (income-producing real property other than property classified as vacant land, residential property, farm property, industrial properties, and apartments) whether it be in one transaction or in a series of transactions.

Rate

The rate for the Controlling Interest Transfer Tax is 1%.

The State calculates the tax using two different methods:

- If consideration in excess of \$1 million is paid for the controlling interest and the entity owning the subject commercial real property owns only the subject real property, the tax to be paid by the purchaser is 1% of the entire amount paid on the sale or Transfer.
- If the entity owning the subject commercial real property also owns an interest in other property, real or personal, tax is paid on the sale or transfer of the controlling interest only if the equalized assessed value of the subject real property exceeds \$1 million. The tax to be paid by the purchaser is 1% of that percentage of the equalized assessed value that equals the percentage of the ownership interest transferred.

Disposition of Revenue

The State deposits revenues in Treasury for general use.

Corporation Business Tax

The Corporation Business Tax Act imposes a franchise tax on a domestic corporation for the privilege of existing as a corporation under New Jersey law. The State levies the CBT on a foreign corporation for the privileges of having or exercising its corporate charter in this State or doing business, employing or owning capital or property, maintaining an office, deriving receipts, or engaging in contracts in New Jersey.

Taxpayers must pay the greater of their liabilities under the Net Income Tax or the alternative minimum assessment. The income-based tax is measured by that portion of net income allocable to New Jersey.

The tax applies to 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. The alternative minimum assessment is based on apportioned gross receipts or gross profits.

Rate

The rate varies based on *Entire net income* (income from all sources) allocated to New Jersey.

For corporations with entire net income greater than \$50,000 and less than or equal to \$100,000, the rate is 7.5%. Corporations with entire net income of \$50,000 or less pay 6.5%.

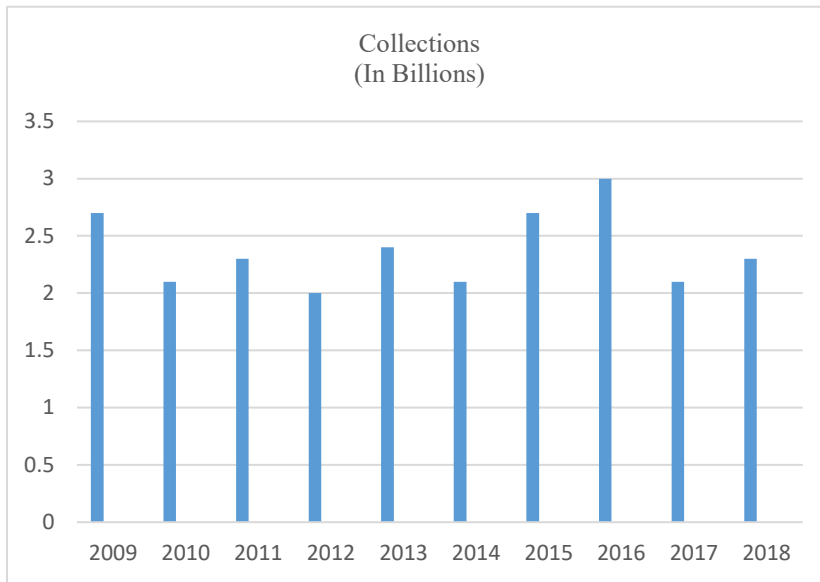
For corporations with more than \$100,000 in entire net income, the rate is 9% of entire net income allocated to New Jersey.

Disposition of Revenue

The State deposits revenues collected from the corporation business tax in the State Treasury for general use.

Counties receive 25% of the revenues collected from banking and financial corporations; municipalities, 25%; and the State, 50%. A constitutional measure approved in 2018 dedicates 6% of the CBT to environmental and land preservation uses beginning on July 1, 2019.

Corporation Business Tax Collections



Fiscal Year	Collections
2009	\$2,665,161,794
2010	\$2,144,566,605
2011	\$2,344,428,939
2012	\$2,037,103,743
2013	\$2,371,400,447
2014	\$2,112,908,123
2015	2,738,758,941
2016	2,299,017,310
2017	2,144,029,786
2018	2,331,779,865

Domestic Security Fee

To finance homeland security, New Jersey levies a Domestic Security Fee on motor vehicle rental companies' rental agreements for each day or part thereof that a motor vehicle is rented, not exceeding 28 days.

Rate

The fee is \$5 a day on all motor vehicle rental companies doing business in the State. The fee applies only to the first 28 days of a rental agreement with the same renter. Therefore, the maximum fee is \$140 even if the rental extends beyond 28 days.

Disposition of Revenue

Rental car companies pay the fee, which the State deposits in the New Jersey Domestic Security Account established in the General Fund.

Gross Income Tax

This is a graduated tax levied on gross income earned or received by New Jersey resident and nonresident individuals, estates, and trusts.

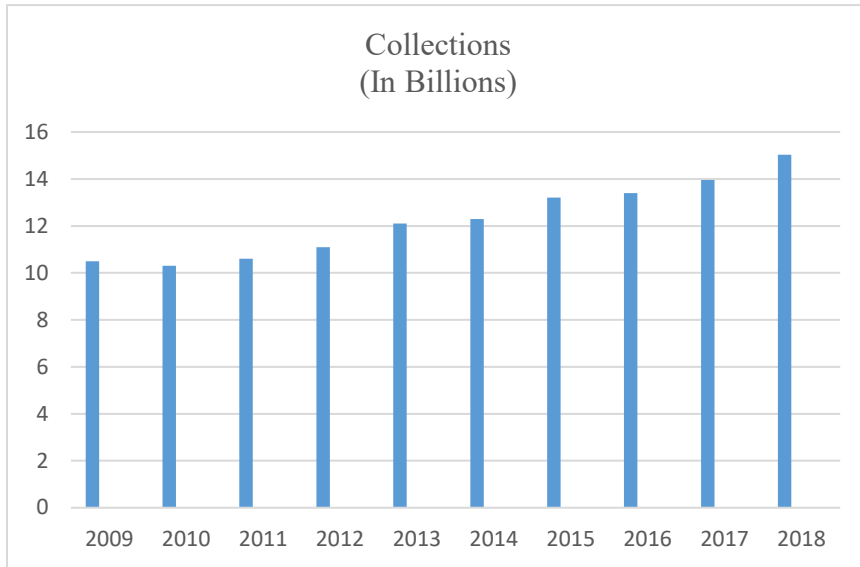
Filing Threshold

For Tax Year 2001 and thereafter, the filing threshold is \$10,000 or less for the entire year (single filers, married persons filing separately, and estates and trusts), and \$20,000 or less for the entire year (married couples filing jointly, head of household, and surviving spouses).

Disposition of Revenue

Revenues go to the Property Tax Relief Fund for reducing or offsetting property taxes.

Gross Income Tax Collections



Fiscal Year	Collections
2009	\$10,476,267,266
2010	\$10,322,942,702
2011	\$10,617,034,179
2012	\$11,128,418,349
2013	\$12,108,615,149
2014	\$12,311,695,518
2015	\$13,250,001,844
2016	\$13,355,992,259
2017	\$13,959,119,470
2018	\$15,037,844,817

What's New In 2018

- The retirement income exclusion phases in over four years, beginning with Tax Year 2017. The maximum exclusion rose to \$60,000 for 2018. The exclusion was available to taxpayers with \$100,000 or less in gross income for the entire year and who were 62 or older or blind or disabled.
- The Earned Income Tax Credit was increased to 37% of the federal amount.
- A child and dependent care credit was established for taxpayers with income of up to \$60,000.

Hotel/Motel Occupancy Fee/Municipal Occupancy Tax

Imposes a State Occupancy Fee and authorizes the imposition of a Municipal Occupancy Tax on charges for the rental of a room in a hotel, motel, or similar facility in most New Jersey municipalities.

Rate

The State Occupancy Fee rate is 7% for occupancies from August 1, 2003, through June 30, 2004, and 5% for occupancies on and after July 1, 2004, or at a lower rate in cities in which such occupancies are already subject to tax:

- Atlantic City – 1%
- Newark and Jersey City – 1%
- The Wildwoods – 3.15%

The majority of the municipalities that have enacted a Municipal Occupancy Tax authorized the tax rate to increase to 3% as of July 1, 2004.

Disposition of Revenue

The State puts all collections into the General Fund. Any amount over statutory dedications remains in the General Fund. Statute allocates, in varying percentages, the monies collected from the State Occupancy Fee to the New Jersey State Council on the Arts for cultural projects; the New Jersey Historical Commission; the New Jersey Division of Travel and Tourism for tourism advertising and promotion; and the New Jersey Cultural Trust.

The State distributes collections from the Municipal Occupancy Tax back to municipalities.

Insurance Premiums Tax

The Insurance Premiums Tax applies to premiums collected on insurance risks by every insurance company transacting business in New Jersey, inclusive of stocks, mutual, and assessment insurance as well as health insurance.

Rate

The rate is 1.4% on group accident, health, or legal insurance policies; 2.1% on life and non-life insurance companies; 5% on surplus lines coverage; 5.25% on marine insurance companies; and 2% on foreign fire insurance companies. If the ratio of New Jersey business to total business is greater than 12.5%, the tax is imposed on only 12.5% of that company's total premiums. Another 1.05% is imposed on accident and health premiums.

The minimum aggregate tax calculated for both direct premiums and assumed reinsurance premiums for captive insurance companies is \$7,500 annually. The annual maximum aggregate tax is \$200,000. Rates on tax on direct premiums range from 0.072% to 0.38%. For assumed reinsurance premiums, rates range from 0.024% to 0.214%.

Disposition of Revenue

The tax is prepaid based on the previous year's premiums, with payments due March 1 and June 1. The State deposits the revenues, with the exception of some domestic revenues, in the Treasury for general use.

Municipalities and counties continue to receive payments to replace the revenue from the repealed insurance franchise tax on domestic insurance corporations. The State Treasurer pays an annual amount to each county and municipality in which the principal office of a domestic insurance company is located. Payments are made so long as the principal office of a domestic insurance company remains at the location established on January 1, 1981.

The tax on captive insurers is collected by the Division of Taxation, which directs the revenues to the Department of Banking and Insurance to support regulation of the captive insurance industry.

Landfill Closure and Contingency Tax

The State levies this tax on the owner or operator of sanitary landfill facilities in New Jersey. The tax is on all solid waste accepted for disposal on or after January 1, 1982.

Rate

The rate is 50 cents per ton or 15 cents per cubic yard on all solid waste accepted for disposal. Solid waste in liquid form is \$0.002 per gallon. The owner or operator must also pay a host community benefit surcharge of \$1 per ton, or 30 cents per cubic yard, for all solid waste accepted for disposal.

Disposition of Revenue

All tax revenues go to the Sanitary Landfill Facility Contingency Fund, administered by the New Jersey Department of Environmental Protection.

Litter Control Fee

Description

The Litter Control Fee is imposed on all gross receipts from sales of litter-generating products sold within or into New Jersey by each person engaged in business in the State as a manufacturer, wholesaler, distributor, or retailer of such products. Retailers with less than \$500,000 in annual retail sales of litter-generating products are exempt. Restaurants with more than 50% of their food and beverage sales for on-premises consumption are exempt.

Rate

Manufacturers, wholesalers, and distributors of litter-generating products pay a fee of $\frac{3}{100}$ of 1% (0.03%) on all gross receipts from wholesale sales of such products in New Jersey. Retailers are charged at the rate of $\frac{2.25}{100}$ of 1% (.0225%) on all gross receipts from retail sales of litter-generating products. The fee is paid annually on March 15 of each year.

Disposition of Revenue

Collections go to the Clean Communities Program Fund to pay for litter pickup and removal. The revenue provides recycling grants to New Jersey counties and municipalities.

Local Property Tax

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. As a residual local tax, the total Property Tax is determined by local budgets and not by property valuations or tax rates.

Municipalities assess and collect property taxes for the support of municipal and county governments and local school districts.

Local Property Tax Amounts are determined each year in each municipality to meet budgeted expenditures not covered by other sources. School districts and counties notify municipalities of their tax requirements. Municipalities add their own requirements and levy property taxes to raise the entire amount.

All taxable property is assessed (valued for taxation by local assessors in each municipality) and is expressed in terms of “taxable value,” except for qualified farm land, which is specially valued.

Rate

The Local Property Tax rate is determined each year by relating the total amount of tax levy in each municipality 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 on each property.

Disposition of Revenue

Revenues go to counties, municipalities, and school districts.

What's New In 2018

- A member of the United States Armed Forces assigned to the rescue and recovery mission at the World Trade Center is now eligible for a deduction or exemption.

Meadowlands Regional Hotel Use Assessment

An assessment on charges for the occupancy of every room in the hotels located in the Meadowlands District, including any hotels located on State-owned land. The assessment is imposed on room rentals that are currently subject to the New Jersey Sales Tax and is in addition to the Sales Tax, the Hotel/Motel State Occupancy Fee, and the Municipal Occupancy Tax, as well as any other tax or fee imposed by local ordinance on hotel occupancies.

Rate

The Meadowlands Regional Hotel Use Assessment rate is 3%.

Disposition of Revenue

The State deposits collections of the Meadowlands Regional Hotel Use Assessment into the Intermunicipal Account and uses them to make Meadowlands adjustment payments to municipalities in the Meadowlands District. Any remaining revenue may be used to perform flood control, traffic management, renewable energy, or other infrastructure projects; promote the Meadowlands District as a tourism destination; fund the acquisition of property for the purpose of open space preservation; or fund the creation of parks and other recreational facilities.

Motor Fuel Tax

A tax on motor fuel is applied to gasoline, diesel fuel, or liquefied petroleum gas used in motor vehicles on public highways.

Rate

The general Motor Fuel Tax rate is \$0.105 per gallon of gasoline.

A tax of \$0.0525 per gallon is imposed on liquefied petroleum gas sold or used to propel motor vehicles on public highways.

The diesel fuel tax rate is \$0.135 per gallon, of which \$0.03 per gallon is refundable for fuel used in passenger automobiles and motor vehicles of less than 5,000 pounds gross weight.

Disposition of Revenue

All revenue from the Motor Fuels Tax and the Petroleum Products Gross Receipts Tax is now dedicated to transportation needs.

Motor Fuel Bad Debt

Provides certain fuel dealers and distributors with refunds of Petroleum Products Gross Receipts Tax and credits against Motor Fuel Tax for certain bad debts from sale of fuel.

Motor Vehicle Tire Fee

Imposes a fee on the sale of new motor vehicle tires, including new tires sold as a component part of a motor vehicle, either sold or leased, that are subject to New Jersey Sales Tax. The fee is imposed per tire, including the spare tire sold as part of a motor vehicle. The fee also applies to sales of new tires in connection with a repair or maintenance service.

Rate

The Motor Vehicle Tire Fee is \$1.50 per tire.

Disposition of Revenue

The revenue collected from the Motor Vehicle Tire Fee is deposited in the Tire Management and Cleanup Fund. Additional revenue collected is available for appropriation to the Department of Transportation to support snow removal operations.

9-1-1 System & Emergency Response Assessment

Imposes a fee on periodic billings to mobile telecommunications and telephone exchange customers.

This fee is charged by:

- Mobile telecommunications companies for each voice grade access service number as part of mobile telecommunications service provided to a customer billed by or for the customer's home service provider and provided to a customer with a place of primary use in this State; and
- Telephone exchange companies for each telephone voice grade access service line provided as part of that telephone exchange service.

It is not applicable to the federal government, its agencies, or instrumentalities. The law provides an exemption for State, county, and municipal governments, and school districts on telephone exchange services.

Rate

The fee is 90 cents for each voice grade access service number and line to mobile telecommunications and telephone exchange customers.

Disposition of Revenue

Collections pay for State capital equipment, facilities, and operating expenses that arise from emergency preparedness, emergency response training, counterterrorism measures, security at State facilities such as transportation infrastructure, preparation for first responders who respond to chemical or biohazard emergencies, and any expenses of the Office of Emergency Management in the Division of State Police in the Department of Law and Public Safety. The revenue can be used to upgrade 9-1-1 statewide infrastructure.

Nursing Home Assessment

The New Jersey Nursing Home Quality of Care Improvement Fund Act established a quarterly assessment on nursing homes to increase Medicaid reimbursement for services delivered to nursing home residents.

Rate

The current rate is \$11.89 per non-Medicare day to applicable nursing homes. The annual assessment rate is calculated by the Department of Health and Senior Services and may be up to a maximum of 6% of the aggregate amount of annual revenues received by applicable nursing homes.

Disposition of Revenue

The State transfers Nursing Home Provider Assessment collections to the General Fund through appropriation. Funding supports nursing home programs designated by the Commissioner of Health and Senior Services. Any remaining monies, along with federal Medicaid funds received by the Commissioner, go to qualified nursing homes.

Petroleum Products Gross Receipts Tax

New Jersey levies the Petroleum Products Gross Receipts Tax on all companies engaged in refining and/or distributing petroleum products for distribution in this state. It applies to the first sale of petroleum products within New Jersey.

Exempt from Tax:

- Home heating oil (including #2, #4, and #6 heating oils);
- Propane gas; and kerosene used for residential heating.
- Receipts from sales of petroleum products used by marine vessels engaged in interstate or foreign commerce;
- Receipts from sales of aviation fuels used by airplanes in interstate or foreign commerce other than burnout portion;
- Receipts from sales of asphalt and polymer grade propylene used in the manufacture of polypropylene;
- Receipts from sales to nonprofit entities qualifying for exemption under the Sales and Use Tax Act; and
- Receipts from sales to the United States or the State of New Jersey.

Rate (per gallon)

- Gasoline and Liquefied Petroleum Gas – 26.6;
- Diesel fuel – 30.7 (as of July 1, 2017);
- The fuel oil rate – 12.4 cents; and
- Aviation fuel – 4 cents.

Eligible taxpayers qualified for a Neighborhood Revitalization State Tax Credit against the Petroleum Products Gross Receipts Tax pursuant.

Disposition of Revenue

Revenue collected goes to the Transportation Trust Fund.

What's New In 2018

The State increased the tax rate, added exemptions, and changed some reporting requirements.

Property Tax Relief

New Jersey provides Property Tax relief benefits to resident homeowners and tenants. Eligibility and filing requirements differ for each program.

Homestead Rebate

The Homestead Benefit program provides property tax relief to eligible homeowners. Most homeowners receive the benefit as credits on their Property Tax bills.

An eligible taxpayer is required to:

- Own and live in a principal residence in New Jersey on October 1st of the application year;
- Pay property taxes on the principal residence; and
- Meet income limits

Some taxpayers are ineligible because they are exempt from paying property taxes on their principal residences (such as certain totally and permanently disabled war veterans) or make payments-in-lieu-of-tax (PILOT). Payments in lieu of taxes are not considered property taxes for purposes of the Homestead Benefit.

Property Tax Reimbursement Program

The Property Tax Reimbursement (PTR/Senior Freeze) program is designed to shield qualified senior citizens and disabled persons from Property Tax increases.

State funds reimburse residents for increases in the amount of local Property Taxes paid over a base-year amount.

Property Tax Deduction/Credit

New Jersey provides qualified taxpayers with an income tax deduction or refundable credit for property taxes paid. Qualified residents may deduct 100% of their Property Taxes or \$10,000, whichever is less. For tenants, 18% of rent paid during the year is considered Property Taxes paid. The minimum benefit is a refundable credit of \$50. The amount is based on your taxable income, filing status, and Property Tax paid.

Senior Citizen or Disabled Person Property Tax Deduction

This is an annual deduction of up to \$250 from Property Taxes for homeowners age 65 or older or disabled who meet income and residency requirements.

Veterans' Deduction

Annual deduction of up to \$250 from taxes due on the real or personal property of qualified war veterans and their surviving spouses/civil union partners/domestic partners.

Property Tax Exemption for Disabled Veterans

Full exemption from Property Taxes on a principal residence for certain totally and permanently disabled war veterans and their surviving spouses/civil union partners/domestic partners. Surviving spouses/civil union partners/domestic partners of servicepersons who died on wartime active duty or whose disability declaration was granted after death may also qualify.

Public Community Water System Tax

The Public Community Water System Tax is levied on the owner or operator of every public community water system in New Jersey based on water delivered to consumers, not including water purchased for resale.

Rate

The rate is \$0.01 per 1,000 gallons of water delivered to a consumer.

Disposition of Revenue

This tax is deposited into the Safe Drinking Water Fund administered by the New Jersey Department of Environmental Protection. It is used for efforts at providing clean drinking water.

Public Utility Franchise Tax

This tax applies to all sewerage and water companies having lines and mains along, in, on, or over any public thoroughfare. The tax is payable to the State in three installments: 35% due May 15th, 35% due August 15th, and 30% due November 15th.

Rate

The rate is 2% for taxpayers with calendar year gross receipts of \$50,000 or less and 5% for taxpayers with calendar year gross receipts exceeding \$50,000. The proportion of gross receipts subject to tax is the ratio of the taxpayer's total length of lines or mains (excluding service connections) that are located along, in, on, or over any street, highway, road, or other public place to the whole length of lines or mains.

Disposition of Revenue

The State deposits collections into an account used to fund the Energy Tax Receipts Property Tax Relief Fund and then distributes the revenue to municipalities.

Public Utility Gross Receipts Tax

The Public Utility Gross Receipts Tax is in addition to the Franchise Tax and is in lieu of the local taxation of certain properties of sewerage and water companies in New Jersey. The tax is payable to the State in three installments: 35% due May 15th, 35% due August 15th, and 30% due November 15th.

Rate

7.5% is applied to the gross receipts for the preceding calendar year.

Disposition of Revenue

Revenues are deposited into an account used to fund the Energy Tax Receipts Property Tax Relief Fund and distributed to municipalities.

Public Utility Excise Tax

The Public Utility Excise Tax is an additional tax on sewerage and water public utilities.

Administration

Payable to the State in full on May 1st.

Rate (Calendar Year Basis)

0.625% — on gross receipts subject to the Franchise Tax (0.25% for taxpayers with gross receipts not in excess of \$50,000 annually); and

0.9375% — on gross receipts of all sewerage and water public utilities.

Disposition of Revenue

Revenue is deposited into an account used to fund the Energy Tax Receipts Property Tax Relief Fund and distributed to municipalities.

Railroad Franchise Tax

The tax is levied on railroads (or systems of railroads) operating within New Jersey. The tax base is that portion of the roads (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.

Rate

The tax is assessed at the rate of 10% on the net railway operating income of the preceding year allocated to New Jersey. The minimum is \$100 for those having total railway operating revenues in the preceding year of \$1 million or less and \$4,000 for taxpayers with operating revenues in excess of \$1 million in the preceding year.

Disposition of Revenue

Revenues are deposited in the State Treasury for general use.

Railroad Property Tax

The Railroad Property Tax is on Class II property. 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, and piers.

Class III: Facilities used in passenger service including 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. 54:29A-2).

Exemptions

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

Rate

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

Disposition of Revenue

Revenues are deposited in the State Treasury for general use.

Realty Transfer Fee

The Realty Transfer Fee is imposed on the recording of deeds evidencing transfers of title to real property in the State of New Jersey. The Realty Transfer Fee is calculated based on the amount of consideration recited in the deed with certain exceptions. Realty Transfer Fee rates are as follows:

Standard Transactions and New Construction

Senior Citizens or Blind or Disabled Persons; Low and Moderate Income Housing

Not Over \$350,000
Consideration Rate/\$500

Total Consideration Not Over \$350,000
Consideration Rate/\$500

<u>Over</u>	<u>But not over</u>	
\$0	\$150,000	\$2.00
150,000	200,000	3.35
200,000	350,000	3.90

<u>Over</u>	<u>But not over</u>	
\$0	\$150,000	\$0.50
150,000	350,000	1.25

Total Consideration over \$350,000
Consideration Rate/\$500

Total Consideration over \$350,000
Consideration Rate/\$500

<u>Over</u>	<u>But not over</u>	
\$0	\$150,000	\$2.90
150,000	200,000	4.25
200,000	550,000	4.80
550,000	850,000	5.30
850,000	1,000,000	5.80
1,000,000*		6.05

<u>Over</u>	<u>But not over</u>	
\$0	\$150,000	\$1.40
150,000	550,000	2.15
550,000	850,000	2.65
850,000	1,000,000	3.15
1,000,000*		3.40

***Additional fee when consideration is over \$1 million**

A 1% fee is imposed on grantees (buyers) on property transfers for consideration in excess of \$1 million for property class 2 “residential;” class 3A “farm property (regular)” if effectively transferred with other property to the same grantee; and cooperative units, which are class 4C. The 1% fee is imposed on the entire amount of such consideration recited in the deed.

The 1% fee is not imposed on organizations determined by the federal Internal Revenue Service to be exempt from federal income taxation that are the buyers in deeds for a consideration in excess of \$1 million.

Chapter 33, P.L. 2006, provides that:

- A fee of 1% is imposed on Class 4A “commercial properties” for an entire consideration in excess of \$1 million as well as the classes already incurring the 1% fee.
- The 1% fee does not apply if real property transfer is incidental to a corporate merger or acquisition and the equalized assessed value of the real property transferred is less than 20% of the total value of all assets exchanged in the merger or acquisition.
- Buyers (grantees) in deeds involving Class 4A sales recorded on or before November 15, 2006, that were transferred pursuant to a contract fully executed before July 1, 2006, who remit the 1% fee shall have it refunded by filing a Claim for Refund with the Division within one year following the recording date of the deed.
- Affidavit of Consideration for Use by Seller (Form RTF-1) is required for all Class 4 property deed recordings.

- A fee of 1% is imposed on non-deed transfers of a controlling interest in an entity that possesses, directly or indirectly, a controlling interest in classified real property, payable to the Director, by the purchaser of the controlling interest.

Disposition of Revenue

The Realty Transfer Fees per \$500 of consideration will be allocated according to the type of transaction as follows:

Recycling Tax

Imposes a Recycling Tax on every ton of solid waste accepted for disposal or transfer at a solid waste facility. Every owner or operator of a solid waste facility in New Jersey is subject to this tax. The tax is also imposed on every ton of solid waste collected by a solid waste collector that transports solid waste for transshipment or direct transportation to an out-of-state disposal site.

Rate

\$3 per ton.

Disposition of Revenue

The revenue collected from the Recycling Tax is deposited in the non-lapsing, revolving Recycling Fund and administered by the New Jersey Department of Environmental Protection.

Money in the fund is appropriated solely for the following purposes:

1. 60% for the annual expenses of a program for direct recycling grants to municipalities or counties in those instances in which a county, at its own expense, provides for the collection, processing, and marketing of recyclable materials on a regional basis;
2. 5% for State recycling program planning and program funding;
3. 25% to provide State aid to counties for preparing, revising, and implementing solid waste management plans;
4. 5% to be used by counties for public information and education programs concerning recycling activities; and
5. 5% to provide grants to institutions of higher education to conduct research in recycling.

Sales and Use Tax

Sales Tax applies to receipts from retail sale, rental, or use of tangible personal property, specified digital products, and the sale of certain services, except as otherwise provided in the Sales and Use Tax Act.

A compensating Use Tax is due when taxable property and services are purchased and New Jersey Sales Tax is either not collected or is collected at a rate less than New Jersey's Sales Tax rate. The Use Tax is due when such property, or the property on which taxable services are performed, comes into New Jersey. If sales tax was paid to another state, the Use Tax is only due if the tax was paid at a rate less than New Jersey's rate.

Rate

6.625% as of January 1, 2018.

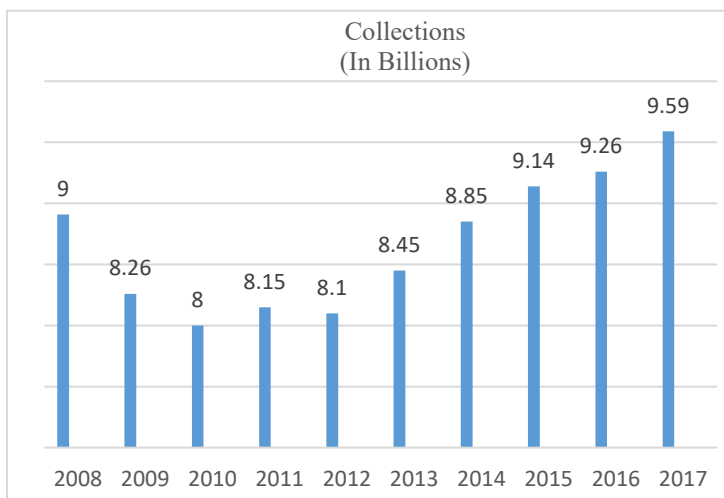
Disposition of Revenue

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

What's New In 2018

New Jersey reduced the Sales and Use Tax rate in two phases between 2017 and 2018. On January 1, 2017, the tax rate decreased from 7% to 6.875%. It fell on January 1, 2018, to 6.625%.

Sales and Use Tax Collections



Fiscal Year Collections

2008	\$8,915,515,422
2009	\$8,264,162,457
2010	\$7,898,166,015
2011	\$8,144,397,344
2012	\$8,099,548,866
2013	\$8,454,788,087
2014	\$8,849,369,361
2015	\$9,146,025,530
2016	\$9,267,703,006
2017*	\$9,591,881,386

*Rate reduced to 6.875% on Jan 1, 2017.
The previous rate was 7%

Urban Enterprise Zones

The New Jersey Urban Enterprise Zones Act (C. 303, P.L. 1983), approved August 15, 1983, provides tax advantages and other business tools to enhance development efforts in economically distressed urban centers. The statute was amended in 2002 to add Urban Enterprise Zone-impacted business districts. Urban Enterprise Zone-impacted business districts are areas that have been negatively impacted by the presence of two or more adjacent Urban Enterprise Zones. Under the program, qualified municipalities apply to the Urban Enterprise Zone Authority to have a portion of the municipality designated as an Urban Enterprise Zone or Urban Enterprise Zone-impacted business district.

Businesses apply to the local municipal zone coordinator to be certified as a “qualified business” before they can take advantage of these benefits.

UEZ Sales Tax Benefits

A seller within an Urban Enterprise Zone or Urban Enterprise Zone-impacted business district wishing to collect Sales Tax at the reduced rate must first be certified as a “qualified business” and then apply to the Division of Taxation for authority to collect tax at the reduced rate.

A qualified business may purchase items of tangible personal property (office and business equipment, supplies, furnishings, fixtures, etc.), and taxable services (construction work, repair, and installation services, etc.) that are for the exclusive use of the business at its location in the zone without paying Sales Tax. Building materials used at the zone location are also exempt from tax, whether purchased by the qualified business or the contractor.

The exemption from Sales Tax does not apply to purchases or repairs of motor vehicles, or purchases of telecommunications services and energy. Qualified businesses located within Urban Enterprise Zone-impacted business districts are not entitled to this benefit.

Spill Compensation and Control Tax

The Spill Compensation and Control Tax is imposed on owners or operators of one or more major facilities used to refine, store, produce, handle, transfer, process, or transport hazardous substances, including petroleum products, to ensure compensation for cleanup costs and damages due to discharge of hazardous substances.

It is also imposed on owners of a hazardous substance that is transferred to a public storage terminal, and to any transferor of a previously untaxed nonpetroleum hazardous substance from a major facility to one that is a non-major facility.

Rate

1. Nonpetroleum hazardous substances – 53% of fair market value;
2. Petroleum products – \$0.023 per barrel;
3. Precious metals – \$0.023 per barrel;
4. Elemental phosphorus – \$0.023 per barrel; and
5. Elemental antimony or antimony trioxide – \$0.023 per barrel, with annual approval.

The tax rate may be increased in the case of a major discharge or series of discharges of petroleum products to a rate not to exceed \$0.04 per barrel until the revenue produced by the increased rate equals 150% of the total dollar amount of all pending reasonable claims resulting from the discharge.

Disposition of Revenue

The New Jersey Spill Compensation Fund ensures compensation for cleanup costs and damage associated with the discharge of petroleum products and other hazardous substances.

Sports and Entertainment Facility Tax

The Sports and Entertainment District Urban Revitalization Act authorized eligible municipalities to create sports and entertainment districts to promote the development of sports and entertainment facility projects in the districts.

Municipalities must fall within a certain range of population size and density and contain part of an Urban Enterprise Zone. They may impose one or more specified local taxes and dedicate the revenue from some or all of those taxes to finance projects in the sports and entertainment districts.

Only the City of Millville has adopted an ordinance establishing a sports and entertainment district.

Rate

The tax rate is 2% on receipts from retail sales (including rentals) of tangible personal property, food and drink, rents for hotel occupancies, and admission charges that are taxable under the Sales and Use Tax Act.

Disposition of Revenue

Revenues are deposited in the State Treasury and redeposited into the Sports and Entertainment Facility Revenue Fund established for the district. That money can be used to provide financial assistance to a developer toward the costs of financing the infrastructure improvements of a project.

Tobacco Products Wholesale Sales and Use Tax

The State imposes this tax on the receipts from every sale of tobacco products by a distributor or a wholesaler to a retail dealer or consumer. Cigarettes are exempt from this tax.

Rate

The rate is 30% on the invoice price the distributor pays to buy the tobacco products, excluding moist snuff, from the manufacturer.

The tax rate on moist snuff is \$0.75 per ounce on the net weight as listed by the manufacturer and a proportionate rate on all fractional parts of an ounce of the net weight of moist snuff.

Distributors and wholesalers that also sell tobacco products at retail or otherwise use the tobacco products must pay a compensating Use Tax of 30% measured by the sales price of a similar tobacco product to a distributor. Moist snuff is taxed at the rate of \$0.75 per ounce.

Disposition of Revenue

Revenues are deposited in the State Treasury for general State use. Initial collections of \$5 million are deposited in the Health Care Subsidy Fund.

Transfer Inheritance and Estate Taxes

The tax applies to the transfer of all real and tangible personal property located in New Jersey and intangible personal property wherever situated in estates of resident decedents. In estates of nonresident decedents, the tax applies to real property and tangible personal property located in the State of New Jersey.

Rate

The Transfer Inheritance Tax rates depend on the amount received and the relationship between the decedent and the beneficiary.

- No tax is imposed on Class A beneficiaries (father, mother, grandparents, descendants, spouses, civil union partners, or domestic partners).
- Class C beneficiaries (brother or sister of decedent; husband, wife, or widower of a child of decedent or civil union partner or surviving civil union partner of a child of decedent) are taxed at 11%–16%, with the first \$25,000 exempt.
- Class D beneficiaries (those not otherwise classified) are taxed at 15%–16%, with no tax on transfers having an aggregate value of less than \$500.
- Charitable institutions are exempt from tax.
- For decedents dying on or before December 31, 2001, the Estate Tax is based on the credit for State inheritance, estate, succession, or legacy taxes allowable under the provisions of the Internal Revenue Code in effect on the decedent's date of death.
- For decedents dying after December 31, 2001, the Estate Tax was based on the credit for State inheritance, estate, succession, or legacy taxes under the provisions of the Internal Revenue Code in effect on December 31, 2001.

Disposition of Revenue

New Jersey deposits revenue in the State Treasury for general use.

What's New In 2018

The New Jersey Estate Tax was phased out in two parts:

1. On January 1, 2017, the New Jersey Estate Tax exemption increased from \$675,000 to \$2 million;
2. On January 1, 2018, the New Jersey Estate Tax will no longer be imposed for individuals dying on or after that date.

Uniform Transitional Utility Assessment

The Uniform Transitional Utility Assessment is assessed against public utilities engaged in the sale and/or trans-mission of energy (therms of natural gas or kilowatt-hours of electricity).

The Uniform Transitional Utility Assessment is assessed against the public utility energy companies and the public utility telecommunications companies, or their successors or assignees, and is due May 15th. Any amount paid by a taxpayer is available only as a nonrefundable credit against the tax in which the estimation is made, and cannot be claimed until after August 1 of the year the assessment is paid.

Rate

For energy taxpayers, the assessment is equal to 50% of the total of the taxpayer's estimate of Sales and Use Tax on energy (natural gas or electricity) and utility service (transportation or transmission of natural gas or electricity by means of 94 mains, wires, lines, or pipes to users or customers) remittance for the calendar year and Corporation Business Tax liability for the calendar year.

For telecommunication taxpayers, the assessment is equal to 50% of the taxpayer's estimate of its Corporation Business Tax liability for the calendar year.

Disposition of Revenue

Revenue is deposited into accounts that are used to fund the Energy Tax Receipts Property Tax Relief Fund, and is then distributed to municipalities.

Appendix A – General and Effective Property Tax Rates

Atlantic County General and Effective 2017 Property Tax Rates

District	General Tax Rate	Effective Tax Rate
Absecon City	3.268	3.096
Atlantic City	3.421	3.407
Brigantine City	1.765	1.726
Buena Borough	3.031	3.265
Buena Vista Township	2.456	2.684
Corbin City	1.895	1.803
Egg Harbor City	4.666	4.396
Egg Harbor Township	3.131	3.106
Estell Manor City	2.416	2.328
Folsom Borough	3.240	2.004
Galloway Township	3.083	2.998
Hamilton Township	3.065	2.988
Hammonton Town	2.658	2.652
Linwood City	3.334	3.491
Longport Borough	0.964	0.933
Margate City	1.565	1.419
Mullica Township	4.694	2.840
Northfield City	3.237	3.223
Pleasantville City	4.409	4.923
Port Republic City	2.636	2.522
Somers Point City	2.957	3.074
Ventnor City	2.648	2.540
Weymouth Township	2.475	2.174

Bergen County General and Effective 2017 Property Tax Rates (Appendix A)

District	General Tax Rate	Effective Tax Rate
Allendale Borough	2.288	2.188
Alpine Borough	0.801	0.645
Bergenfield Borough	3.222	3.085
Bogota Borough	3.800	3.347
Carlstadt Borough	1.906	1.873
Cliffside Park Borough	2.392	2.154
Closter Borough	2.282	2.223
Cresskill Borough	2.722	2.196
Demarest Borough	2.484	2.064
Dumont Borough	3.525	3.018
Elmwood Park Borough	2.889	2.827
E Rutherford Borough	2.074	1.551
Edgewater Borough	1.800	1.440
Emerson Borough	2.662	2.524

Englewood City	2.641	2.383
Englewood Cliffs Borough	0.998	1.021
Fairlawn Borough	3.226	2.837
Fairview Borough	3.260	2.550
Fort Lee Borough	2.272	2.202
Franklin Lakes Borough	1.636	1.534
Garfield City	2.791	2.585
Glen Rock Borough	2.831	2.612
Hackensack City	3.415	3.300
Harrington Park Borough	2.802	2.521
Hasbrouck Hghts Borough	2.856	2.712
Haworth Borough	2.883	2.496
Hillsdale Borough	2.755	2.545
Ho-Ho-Kus Borough	2.092	1.830
Leonia Borough	2.911	2.588
Little Ferry Borough	3.341	3.308
Lodi Borough	3.242	3.019
Lyndhurst Township	2.901	2.454
Mahwah Township	1.786	1.684
Maywood Borough	2.994	2.574
Midland Park Borough	2.937	2.521
Montvale Borough	2.303	2.043
Moonachie Borough	2.411	2.249
New Milford Borough	3.380	2.918
North Arlington Borough	2.924	2.954
Northvale Borough	2.736	2.499
Norwood Borough	2.430	2.214
Oakland Borough	2.796	2.521
Old Tappan Borough	2.005	1.968
Oradell Borough	2.702	2.625
Palisades Park Borough	1.959	1.631
Paramus Borough	1.801	1.483
Park Ridge Borough	2.702	2.321
Ramsey Borough	2.352	2.312
Ridgefield Borough	2.324	1.948
Ridgefield Park Village	3.723	3.375
Ridgewood Village	2.538	2.273
Riveredge Borough	3.362	2.866
Rivervale Township	2.488	2.516
Rochelle Park Township	2.398	2.416
Rockleigh Borough	0.873	1.059
Rutherford Borough	2.663	2.508
Saddle Brook Township	2.578	2.475
Saddle River Borough	1.013	0.924
So Hackensack Township	2.778	2.527
Teaneck Township	3.143	2.870

Tenaflly Borough	2.523	2.188
Teterboro Borough	1.138	0.999
Upper Saddle Riv Borough	2.342	1.862
Waldwick Borough	2.656	2.651
Wallington Borough	2.915	2.786
Washington Township	2.325	2.157
Westwood Borough	2.509	2.457
Woodcliff Lake Borough	2.092	2.112
Wood Ridge Borough	2.620	2.630
Wyckoff Township	1.760	1.777

Burlington County General and Effective 2017 Property Tax Rates (Appendix A)

District	General Tax Rate	Effective Tax Rate
Bass River Township	2.145	2.076
Beverly City	4.364	4.296
Bordentown City	3.363	3.199
Bordentown Township	3.127	2.702
Burlington City	3.633	3.505
Burlington Township	2.856	2.682
Chesterfield Township	2.812	2.762
Cinnaminson Township	3.273	2.903
Delanco Township	3.070	2.870
Delran Township	3.566	3.386
Eastampton Township	3.027	2.875
Edgewater Park Township	2.883	3.147
Evesham Township	2.722	2.705
Fieldsboro Borough	2.728	2.671
Florence Township	2.356	2.336
Hainesport Township	2.351	2.209
Lumberton Township	2.310	2.351
Mansfield Township	3.116	2.554
Maple Shade Township	3.372	3.265
Medford Township	3.103	2.824
Medford Lakes Borough	3.094	3.065
Moorestown Township	2.508	2.161
Mt Holly Township	2.767	2.951
Mt Laurel Township	2.627	2.416
New Hanover Township	2.594	1.825
No Hanover Township	2.079	2.097
Palmyra Borough	3.775	3.547
Pemberton Borough	1.832	1.694
Pemberton Township	2.226	2.297
Riverside Township	3.518	3.548
Riverton Borough	3.478	3.068

Shamong Township	2.833	2.679
Southampton Township	2.812	2.536
Springfield Township	2.968	2.712
Tabernacle Township	2.870	2.651
Washington Township	1.679	1.777
Westampton Township	2.319	2.196
Willingboro Township	3.792	4.027
Woodland Township	2.188	2.300
Wrightstown Borough	2.493	2.803

Camden County General and Effective 2017 Property Tax Rates (Appendix A)

District	General Tax Rate	Effective Tax Rate
Audubon Borough	3.441	3.484
Audubon Park Borough	5.777	5.736
Barrington Borough	4.189	4.064
Bellmawr Borough	3.701	3.842
Berlin Borough	3.134	3.150
Berlin Township	3.602	3.562
Brooklawn Borough	3.900	3.840
Camden City	2.955	2.801
Cherry Hill Township	3.693	3.418
Chesilhurst Borough	3.318	3.479
Clementon Borough	3.878	4.269
Collingswood Borough	3.428	3.411
Gibbsboro Borough	5.059	3.862
Gloucester City	4.231	3.973
Gloucester Township	3.666	3.758
Haddon Township	3.579	3.349
Haddonfield Borough	2.990	2.951
Haddon Heights Borough	3.137	3.162
Hi Nella Borough	4.664	4.810
Laurel Springs Borough	4.946	5.050
Lawnside Borough	4.016	3.750
Lindenwold Borough	4.800	4.880
Magnolia Borough	4.136	4.107
Merchantville Borough	4.235	4.078
Mount Ephraim Borough	4.550	4.415
Oaklyn Borough	4.357	4.078
Pennsauken Township	3.617	3.368
Pine Hill Borough	5.069	4.799
Pine Valley Borough	1.718	1.715
Runnemede Borough	3.836	3.818
Somerdale Borough	4.259	4.035
Stratford Borough	4.238	4.083

Tavistock Borough	1.827	1.813
Voorhees Township	3.853	3.490
Waterford Township	3.938	3.708
Winslow Township	3.336	3.349
Woodlyne Borough	7.638	7.381

Cape May County General and Effective 2017 Property Tax Rates (Appendix A)

District	General Tax Rate	Effective Tax Rate
Avalon Borough	0.556	0.505
Cape May City	0.884	0.865
Cape May Point Borough	0.586	0.576
Dennis Township	1.592	1.573
Lower Township	1.697	1.615
Middle Township	1.722	1.790
North Wildwood City	1.242	1.242
Ocean City	0.943	0.897
Sea Isle City	0.695	0.673
Stone Harbor Borough	0.555	0.571
Upper Township	1.744	1.638
West Cape May Borough	1.222	1.180
West Wildwood Borough	1.812	1.627
Wildwood City	2.394	2.359
Wildwood Crest Borough	1.233	1.297
Woodbine Borough	1.540	1.717

Cumberland County General and Effective 2017 Property Tax Rates (Appendix A)

District	General Tax Rate	Effective Tax Rate
Bridgeton City	4.522	4.460
Commercial Township	2.215	2.694
Deerfield Township	3.346	3.246
Downe Township	2.137	2.459
Fairfield Township	2.504	2.674
Greenwich Township	4.243	3.394
Hopewell Township	3.140	3.030
Lawrence Township	2.563	2.738
Maurice River Township	2.570	2.587
Millville City	3.338	3.070
Shiloh Borough	2.676	2.868
Stow Creek Township	2.902	2.893
Upper Deerfield Township	2.904	3.008
Vineland City	2.670	2.502

Essex County General and Effective 2017 Property Tax Rates (Appendix A)

District	General Tax Rate	Effective Tax Rate
Belleville Township	3.877	3.814
Bloomfield Township	3.904	3.597
Caldwell Borough Township	2.662	2.522
Cedar Grove Township	2.298	2.217
East Orange City	5.184	4.695
Essex Fells Township	1.906	2.052
Fairfield Township	2.192	1.937
Glen Ridge Township	3.607	3.029
Irvington Township	5.675	5.011
Livingston Township	2.547	2.358
Maplewood Township	3.049	3.099
Millburn Township	1.856	1.852
Montclair Township	3.734	3.011
Newark City	3.560	3.031
North Caldwell Township	2.300	2.088
Nutley Township	3.473	3.100
Orange City Township	4.870	4.228
Roseland Borough	2.253	2.085
South Orange Village Tw	3.072	3.212
Verona Township	3.113	2.639
West Caldwell Township	2.475	2.311
West Orange Township	3.986	3.676

Gloucester County General and Effective 2017 Property Tax Rates (Appendix A)

District	General Tax Rate	Effective Tax Rate
Clayton Borough	3.770	3.764
Deptford Township	2.978	2.981
East Greenwich Township	3.254	3.031
Elk Township	3.404	3.257
Franklin Township	3.226	3.055
Glassboro Borough	3.568	3.528
Greenwich Township	3.107	2.973
Harrison Township	2.749	2.769
Logan Township	2.507	2.213
Mantua Township	3.255	3.108
Monroe Township	3.542	3.576
National Park Borough	4.230	4.301
Newfield Borough	3.446	3.673
Paulsboro Borough	3.825	3.661
Pitman Borough	4.200	3.965
So Harrison Township	2.865	2.746
Swedesboro Borough	4.005	3.908
Washington Township	3.420	3.199
Wenonah Borough	4.074	4.083
West Deptford Township	3.151	3.111
Westville Borough	4.479	4.245
Woodbury City	4.587	4.523
Woodbury Heights Borough	4.298	4.127
Woolwich Township	3.668	3.366

Hudson County General and Effective 2017 Property Tax Rates (Appendix A)

District	General Tax Rate	Effective Tax Rate
Bayonne City	8.239	3.239
East Newark Borough	2.534	2.676
Guttenberg Town	3.675	3.044
Harrison Town	7.239	2.706
Hoboken City	1.592	1.169
Jersey City	7.800	1.826
Kearny Town	10.705	3.102
North Bergen Township	5.531	2.525
Secaucus Town	3.614	2.061
Union City	6.904	2.834
Weehawken Township	5.114	2.195
West New York Town	7.494	2.500

Hunterdon County General and Effective 2017 Property Tax Rates (Appendix A)

District	General Tax Rate	Effective Tax Rate
Alexandria Township	2.566	2.342
Bethlehem Township	2.834	2.703
Bloomsbury Borough	2.941	2.734
Califon Borough	3.258	3.327
Clinton Town	3.157	2.978
Clinton Township	2.537	2.400
Delaware Township	2.508	2.257
East Amwell Township	2.340	2.169
Flemington Borough	3.086	3.051
Franklin Township	2.496	2.442
Frenchtown Borough	3.271	2.975
Glen Gardner Borough	3.052	2.735
Hampton Borough	3.114	3.165
High Bridge Borough	3.854	3.540
Holland Township	2.654	2.509
Kingwood Township	2.200	2.211
Lambertville City	1.963	1.900
Lebanon Borough	2.249	2.191
Lebanon Township	2.860	2.332
Milford Borough	3.540	3.343
Raritan Township	2.450	2.364
Readington Township	2.868	2.314
Stockton Borough	2.095	2.048
Tewksbury Township	2.517	2.071
Union Township	2.647	2.279
West Amwell Township	2.240	2.310

Mercer County General and Effective 2017 Property Tax Rates (Appendix A)

District	General Tax Rate	Effective Tax Rate
East Windsor Township	3.208	3.156
Ewing Township	5.405	3.630
Hamilton Township	2.752	2.683
Hightstown Borough	4.122	3.918
Hopewell Borough	2.759	2.743
Hopewell Township	2.693	2.550
Lawrence Township	2.787	2.510
Pennington Borough	2.650	2.624
Trenton City	4.955	4.851
Robbinsville Township	2.932	2.819
West Windsor Township	2.689	2.425
Princeton	2.300	2.037

Middlesex County General and Effective 2017 Property Tax Rates (Appendix A)

District	General Tax Rate	Effective Tax Rate
Carteret Borough	2.630	2.923
Cranbury Township	1.916	2.000
Dunellen Borough	12.959	3.115
East Brunswick Township	10.651	2.787
Edison Township	5.156	2.292
Helmetta Borough	2.994	2.661
Highland Park Borough	7.855	3.468
Jamesburg Borough	6.071	3.229
Metuchen Borough	5.921	2.537
Middlesex Borough	8.644	2.937
Milltown Borough	5.506	2.786
Monroe Township	2.399	2.072
New Brunswick City	2.274	2.307
North Brunswick Township	5.454	2.986
Old Bridge Township	4.743	2.171
Perth Amboy City	2.958	2.934
Piscataway Township	2.664	2.398
Plainsboro Township	2.181	2.312
Sayreville Borough	5.019	2.457
South Amboy City	2.705	2.834
South Brunswick Township	4.909	2.087
South Plainfield Borough	5.856	2.203
South River Borough	7.744	2.352
Spotswood Borough	3.184	2.995
Woodbridge Township	10.008	2.970

Monmouth County

District	General Tax Rate	Effective Tax Rate
Aberdeen Township	2.565	2.546
Allenhurst Borough	0.778	0.744
Allentown Borough	3.048	2.858
Asbury Park City	2.080	1.963
Atlantic Highlands Borough	2.658	2.117
Avon By The Sea Borough	1.137	1.047
Belmar Borough	1.205	1.282
Bradley Beach Borough	1.414	1.367
Brielle Borough	1.654	1.647
Colts Neck Township	1.769	1.745
Deal Borough	0.697	0.669
Eatontown Borough	2.233	2.378
Englishtown Borough	2.258	2.277

Fair Haven Borough	1.900	1.905
Farmingdale Borough	2.085	2.202
Freehold Borough	2.712	2.721
Freehold Township	2.243	2.120
Hazlet Township	2.563	2.444
Highlands Borough	2.812	2.684
Holmdel Township	2.029	1.974
Howell Township	2.320	2.254
Interlaken Borough	1.144	1.173
Keansburg Borough	3.795	3.405
Keyport Borough	2.607	2.559
Little Silver Borough	2.008	1.963
Loch Arbour Village	1.503	1.740
Long Branch City	2.061	1.954
Manalapan Township	2.021	1.996
Manasquan Borough	1.428	1.373
Marlboro Township	2.183	2.098
Matawan Borough	2.815	2.787
Middletown Township	2.124	2.114
Millstone Township	2.175	2.189
Monmouth Beach Borough	1.268	1.243
Neptune Township	2.150	2.043
Neptune City Borough	2.484	2.463
Ocean Township	2.051	2.072
Oceanport Borough	2.157	1.879
Red Bank Borough	2.110	2.070
Roosevelt Borough	2.901	2.885
Rumson Borough	1.469	1.459
Sea Bright Borough	1.459	1.489
Sea Girt Borough	0.681	0.705
Shrewsbury Borough	2.136	2.084
Shrewsbury Township	2.862	2.932
South Belmar Borough	1.697	1.620
Spring Lake Borough	0.626	0.634
Spring Lake Heights Bor	1.360	1.388
Tinton Falls Borough	1.987	1.895
Union Beach Borough	2.791	2.671
Upper Freehold Township	2.401	2.329
Wall Township	1.847	1.858
West Long Branch Borough	2.216	2.109

Morris County

District	General Tax Rate	Effective Tax Rate
Boonton Town	2.826	2.674
Boonton Township	2.221	2.115
Butler Borough	3.515	2.808
Chatham Borough	1.986	1.676
Chatham Township	1.787	1.599
Chester Borough	2.587	2.579
Chester Township	2.332	2.245
Denville Township	2.443	2.275
Dover Town	2.460	2.366
East Hanover Township	2.201	1.699
Florham Park Borough	1.473	1.521
Hanover Township	1.757	1.534
Harding Township	1.124	1.024
Jefferson Township	2.753	2.619
Kinnelon Borough	2.490	2.498
Lincoln Park Borough	2.623	2.602
Madison Borough	1.908	1.650
Mendham Borough	2.183	2.032
Mendham Township	2.068	1.980
Mine Hill Township	2.564	2.642
Montville Township	2.307	2.065
Morris Township	1.801	1.792
Morris Plains Borough	2.221	2.069
Morristown Town	2.760	2.143
Mountain Lakes Borough	2.572	2.325
Mount Arlington Borough	2.599	2.350
Mount Olive Township	3.116	3.063
Netcong Borough	2.645	3.235
Parsippany Troy Hills Twp	2.818	2.337
Long Hill Township	2.356	2.202
Pequannock Township	2.221	2.086
Randolph Township	2.530	2.496
Riverdale Borough	2.019	1.790
Rockaway Borough	2.948	2.541
Rockaway Township	3.122	2.825
Roxbury Township	4.287	2.692
Victory Gardens Borough	2.509	2.451
Washington Township	2.499	2.431
Wharton Borough	2.888	2.858

Ocean County

District	General Tax Rate	Effective Tax Rate
Barnegat Township	2.684	2.712
Barnegat Light Borough	0.885	0.871
Bay Head Borough	0.814	0.848
Beach Haven Borough	1.076	1.078
Beachwood Borough	2.351	2.171
Berkeley Township	2.080	2.012
Brick Township	2.145	2.058
Dover Township	2.269	1.895
Eagleswood Township	2.447	2.510
Harvey Cedars Borough	0.954	0.943
Island Heights Borough	1.845	1.940
Jackson Township	2.227	2.141
Lacey Township	2.043	2.072
Lakehurst Borough	3.067	2.717
Lakewood Township	2.003	2.042
Lavallette Borough	0.981	0.849
Little Egg Harbor Township	2.300	2.252
Long Beach Township	0.978	0.908
Manchester Township	2.565	2.196
Mantoloking Borough	0.697	0.673
Ocean Township	1.961	1.846
Ocean Gate Borough	2.508	2.385
Pine Beach Borough	2.291	2.070
Plumsted Township	2.350	2.152
Point Pleasant Borough	1.953	1.911
Pt Pleasant Beach Borough	1.511	1.446
Seaside Heights Borough	2.250	2.221
Seaside Park Borough	1.411	1.331
Ship Bottom Borough	0.991	1.000
South Toms River Borough	2.863	2.835
Stafford Township	2.353	2.166
Surf City Borough	1.028	0.933
Tuckerton Borough	2.432	2.430

Passaic County

District	General Tax Rate	Effective Tax Rate
Bloomington Borough	4.214	3.656
Clifton City	5.364	2.942
Haledon Borough	4.505	4.279
Hawthorne Borough	5.751	2.969
Little Falls Township	3.163	2.893
North Haledon Borough	2.850	2.558
Passaic City	3.487	3.075
Paterson City	4.160	3.883
Pompton Lakes Borough	6.954	3.785
Prospect Park Borough	5.053	4.709
Ringwood Borough	3.655	3.293
Totowa Borough	2.359	2.520
Wanaque Borough	3.740	3.308
Wayne Township	5.415	2.820
West Milford Township	3.703	3.393
West Paterson Borough	3.079	2.859

Salem County

District	General Tax Rate	Effective Tax Rate
Alloway Township	2.946	2.820
Carneys Point Township	2.936	3.544
Elmer Borough	3.123	3.050
Elsinboro Township	2.662	3.015
Lower Alloway Creek Township	1.604	1.161
Mannington Township	2.875	2.956
Oldmans Township	2.589	2.563
Penns Grove Borough	4.048	5.136
Pennsville Township	3.963	4.008
Pilesgrove Township	2.929	3.197
Pittsgrove Township	3.356	3.157
Quinton Township	2.847	2.890
Salem City	6.830	6.130
Upper Pittsgrove Township	2.511	2.666
Woodstown Borough	3.395	3.628

Somerset County

District	General Tax Rate	Effective Tax Rate
Bedminster Township	1.379	1.360
Bernards Township	1.989	1.932
Bernardsville Borough	1.927	1.903
Bound Brook Borough	3.411	3.370
Branchburg Township	2.176	2.156
Bridgewater Township	2.093	1.790
Far Hills Borough	1.308	1.297
Franklin Township	2.262	2.280
Green Brook Township	2.535	2.469
Hillsborough Township	2.372	2.275
Manville Borough	3.214	3.084
Millstone Borough	2.755	2.759
Montgomery Township	2.978	2.469
North Plainfield Borough	3.775	3.713
Peapack Gladstone Borough	1.902	1.879
Raritan Borough	2.386	2.269
Rocky Hill Borough	2.171	2.152
Somerville Borough	3.522	3.271
So Bound Brook Borough	3.372	3.309
Warren Township	1.988	1.984
Watchung Borough	1.979	1.981

Sussex County

District	General Tax Rate	Effective Tax Rate
Andover Borough	2.916	2.995
Andover Township	3.516	3.318
Branchville Borough	2.210	2.000
Byram Township	3.483	3.335
Frankford Township	2.544	2.301
Franklin Borough	3.640	3.480
Fredon Township	2.900	2.947
Green Township	3.574	3.235
Hamburg Borough	3.977	3.571
Hampton Township	2.843	2.696
Hardyston Township	2.749	2.591
Hopatcong Borough	3.311	2.939
Lafayette Township	2.667	2.603
Montague Township	2.623	2.540
Newton Town	4.238	4.074
Ogdensburg Borough	3.536	3.717
Sandyston Township	2.541	2.353

Sparta Township	3.202	3.086
Stanhope Borough	4.067	3.735
Stillwater Township	3.039	2.708
Sussex Borough	3.190	3.065
Vernon Township	2.621	2.918
Walpack Township	1.503	1.338
Wantage Township	2.615	2.680

Union County

District	General Tax Rate	Effective Tax Rate
Berkeley Heights Township	4.040	2.168
Clark Township	8.416	2.396
Cranford Township	6.182	2.413
Elizabeth City	27.747	3.599
Fanwood Borough	14.242	2.769
Garwood Borough	9.665	2.676
Hillside Township	7.566	3.968
Kenilworth Borough	4.874	2.836
Linden City	6.738	3.312
Mountainside Borough	7.473	1.998
New Providence Borough	4.765	2.438
Plainfield City	7.986	3.447
Rahway City	6.528	3.724
Roselle Borough	8.260	4.689
Roselle Park Borough	3.934	3.752
Scotch Plains Township	10.699	2.597
Springfield Township	6.905	3.085
Summit City	4.365	1.842
Union Township	19.110	3.138
Westfield Town	9.246	2.233
Winfield Township	229.192	19.203

Warren County

District	General Tax Rate	Effective Tax Rate
Allamuchy Township	2.936	2.662
Alpha Borough	3.190	3.173
Belvidere Town	5.633	3.908
Blairstown Township	2.308	2.322
Franklin Township	3.018	3.044
Frelinghuysen Township	2.415	2.526
Greenwich Township	3.216	2.826
Hackettstown Town	2.965	3.115
Hardwick Township	3.190	2.719
Harmony Township	2.476	2.201
Hope Township	2.541	2.875
Independence Township	3.324	2.907
Knowlton Township	3.415	2.830
Liberty Township	2.953	2.877
Lopatcong Township	2.952	2.938
Mansfield Township	3.294	3.093
Oxford Township	3.927	3.713
Phillipsburg Town	3.963	3.778
Pohatcong Township	3.762	3.720
Washington Borough	4.974	4.001
Washington Township	3.488	3.388
White Township	2.139	2.142

Appendix B – Abstract of 2017 Ratables and Exemptions

	Col. 1	Col. 2	Col. 3	Col. 4	
	<u>Taxable Value</u>				
COUNTY	(a) Land Value	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1(a) + (b))	Total Taxable Value – Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2 – 3)
Atlantic	\$13,889,277,598	\$16,718,722,884	\$30,608,000,482	\$9,226,100	\$30,598,774,382
Bergen	77,577,802,832	79,190,477,789	156,768,280,621	75,665,100	156,692,615,521
Burlington	13,871,677,418	30,125,028,738	43,996,706,156	57,692,985	43,939,013,171
Camden	11,405,723,349	24,974,507,609	36,380,230,958	101,051,400	36,279,179,558
Cape May	30,566,165,800	16,995,284,000	47,561,449,800	1,401,100	47,560,048,700
Cumberland	2,151,610,800	6,300,662,900	8,452,273,700	16,558,100	8,435,715,600
Essex	34,136,313,773	44,094,262,292	78,230,576,065	68,037,100	78,162,538,965
Gloucester	6,890,087,800	18,207,926,200	25,098,014,000	13,356,670	25,084,657,330
Hudson	11,624,736,347	19,616,075,756	31,240,812,103	82,414,320	31,158,397,783
Hunterdon	7,510,664,203	12,119,197,330	19,629,861,533	8,198,300	19,621,663,233
Mercer	15,466,527,225	25,300,730,384	40,767,257,609	56,037,770	40,711,219,839
Middlesex	22,388,651,558	37,219,937,931	59,608,589,489	83,810,292	59,524,779,197
Monmouth	56,255,879,600	59,752,202,335	116,008,081,935	28,431,300	115,979,650,635
Morris	38,004,819,075	46,368,168,675	84,372,987,750	12,645,500	84,360,342,250
Ocean	46,673,771,270	45,055,617,117	91,729,388,387	1,197,200	91,728,191,187
Passaic	14,057,013,000	20,471,381,500	34,528,394,500	6,326,400	34,522,068,100
Salem	1,530,926,030	3,506,270,000	5,037,196,030	0	5,037,196,030
Somerset	22,692,504,981	34,251,233,251	56,943,738,232	5,155,900	56,938,582,332
Sussex	6,576,203,952	9,801,133,590	16,377,337,542	0	16,377,337,542
Union	9,974,079,810	14,398,795,197	24,372,875,007	5,996,400	24,366,878,607
Warren	3,268,477,542	6,956,617,714	10,225,095,256	10,718,500	10,214,376,756
Totals	\$446,512,913,963	\$571,424,233,192	\$1,017,937,147,155	\$643,920,437	\$1,017,293,226,718

Abstract of Ratables and Exemptions 2017 (Appendix B continued)

Col. 5 Col. 6 Col. 7 Col. 8 Col. 9 (a & b) Col. 10
True Value (Col. a & b) Equalization

County	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger System Components	Net Valuation Taxable (Col. 4 + 5)	General Tax Rate to Apply per \$100 Valuation	County Equalization Table - Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	(a) U.E.Z. Abatement Expired	(b) Class II Railroad Property (C.139, L.1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:-3-19
Atlantic	\$17,876,879	\$30,616,651,261					\$246,594,123
Bergen	90,385,516	156,783,001,037					236,494,192
Burlington	56,075,911	43,995,089,082					295,212,796
Camden	92,926,630	36,372,106,188					210,593,411
Cape May	23,719,837	47,583,768,537					385,593,545
Cumberland	14,576,525	8,450,292,125					135,632,889
Essex	172,100,677	78,334,639,642					245,523,611
Gloucester	105,087,485	25,189,744,815					50,354,277
Hudson	43,023,905	31,201,421,688					8,375,829
Hunterdon	8,823,326	19,630,486,559					23,495,144
Mercer	99,604,619	40,810,824,458			\$1,372,041		
Middlesex	88,342,633	59,613,121,830					665,847,205
Monmouth	76,234,454	116,055,885,089					552,961,209
Morris	35,471,441	84,395,813,691					185,323,173
Ocean	60,915,773	91,789,106,960					370,944,965
Passaic	43,627,615	34,565,695,715					145,347,571
Salem	9,997,184	5,047,193,214					262,756,510
Somerset	79,832,109	57,018,414,441					78,209,196
Sussex	15,172,530	16,392,510,072					313,178,374
Union	30,283,726	24,397,162,333					
Warren	15,259,690	10,229,636,446					100,758,603
Totals	\$1,179,338,465	\$1,018,472,565,183			\$1,372,041		\$4,513,196,623

Abstract of Ratables and Exemptions 2017 (Appendix B continued)

Col. 10

Col. 11

Col. 12 – Apportionment of Taxes

Section A – County Taxes

I

II Adjustments Resulting From

County	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes Are Apportioned (Col. 6- 9(a) + 9(b) - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	(a) Deduct Overpayment	(b) Add Underpayment	(c) Deduct Overpayment	(d) Add Underpayment
Atlantic	1,115,484,558	\$31,485,541,696	\$157,575,141.86			\$9,243,500.12	
Bergen	15,484,329,382	172,030,836,227	415,752,286.87			4,067,917.03	\$5,276.16
Burlington	2,920,002,041	46,619,878,327	156,267,945.85			798,251.21	305.36
Camden	1,602,047,870	37,763,560,647	309,372,885.00			746,674.00	4,789.00
Cape May	1,819,089,366	49,017,264,358	107,165,861.33			123,770.16	
Cumberland	422,830,353	8,737,489,589	95,842,090.61			1,082,090.61	
Essex	7,625,380,756	85,714,496,787	432,237,301.53			4,819,301.12	
Gloucester	941,871,364	26,081,261,902	165,528,817.70			835,973.29	194,533.59
Hudson	42,118,655,283	73,311,701,142	354,096,619.78			3,715,331.91	162,465.24
Hunterdon	1,887,506,315	21,494,497,730	66,416,755.60			62,583.03	6,951.98
Mercer	3,672,297,802	44,481,750,219	262,507,825.31			358,462.54	121,553.23
Middlesex	44,620,501,505	103,567,776,130	382,147,831.72			1,761,499.79	43,727.07
Monmouth	2,961,237,344	118,464,161,224	303,067,398.94			592,398.94	
Morris	9,016,678,953	93,227,169,471	234,135,336.56			1,087,989.96	78,943.11
Ocean	5,981,888,595	97,400,050,590	343,106,122.38			1,013,387.38	
Passaic	12,788,533,991	47,208,882,135	344,890,948.34			3,704,725.86	
Salem	150,420,052	4,934,856,756	56,313,994.87			595,483.20	
Somerset	2,135,527,626	59,075,732,871	189,821,426.94			314,300.94	
Sussex	788,581,589	16,867,913,287	90,313,661.85			144,252.52	3,431.67
Union	43,507,238,644	67,904,400,977	356,755,129.75			1,985,306.79	
Warren	620,899,417	10,749,777,260	72,074,651.10			286,294.10	
Totals	\$202,181,002,806	\$1,216,138,999,325	\$4,895,390,033.89			\$37,339,494.50	\$621,976.41

Abstract of Ratables and Exemptions 2017 (Appendix B continued)

Col. 12 – Apportionment of Taxes

Sec. A County Taxes (III, IV, & V)

Sec. B (a, b, & c)

County	III Net County Taxes Apportioned	IV Municipal Budget State Aid (R.S. 52:27D-118.40)	V Net County Taxes Apportioned Less Municipal Budget State Aid (Col. AIII-IV-Addendum 1(a))	(a) County Library Taxes	(b) County Health Service Taxes	(c) County Open Space Taxes
Atlantic	\$148,331,641.74		\$148,331,641.74	\$7,476,825.00	\$6,145,878.00	\$393,569.27
Bergen	411,689,646.00		411,689,646.00			17,203,083.62
Burlington	155,470,000.00		155,470,000.00	10,460,000.00		18,563,658.36
Camden	308,631,000.00		308,631,000.00	9,860,934.00		7,552,712.13
Cape May	107,042,091.17		107,042,091.17	9,465,319.57		4,901,726.44
Cumberland	94,760,000.00		94,760,000.00		2,416,972.00	873,748.96
Essex	427,418,000.41	\$600,868.00	426,817,132.41			12,857,177.49
Gloucester	164,887,378.00		164,887,378.00	4,993,216.00		10,432,505.00
Hudson	350,543,753.11		350,543,753.11			7,331,170.11
Hunterdon	66,361,124.55		66,361,124.55	6,222,193.97		6,461,315.88
Mercer	262,270,916.00		262,270,916.00	14,143,964.00		11,110,975.00
Middlesex	380,430,059.00		380,430,059.00			30,924,944.81
Monmouth	302,475,000.00		302,475,000.00	14,850,000.00	2,295,000.00	17,769,624.18
Morris	233,126,289.71		233,126,289.71			8,157,377.33
Ocean	342,092,735.00		342,092,734.80	36,070,110.00	11,179,500.00	11,658,885.00
Passaic	341,186,222.48		341,186,222.48			4,720,888.21
Salem	55,718,511.67		55,718,511.67	0.00		986,971.35
Somerset	189,507,126.00		189,507,126.00	17,036,929.00		17,952,720.00
Sussex	90,172,841.00	-200.00	90,173,041.00	4,544,259.00		395,000.00
Union	354,769,822.96		354,769,822.96			10,185,660.17
Warren	71,788,357.00		71,788,357.00	4,386,636.00		4,299,910.90
Totals	\$4,858,672,515.80	\$600,668.00	\$4,858,071,847.60	\$139,510,386.54	\$22,037,350.00	\$204,733,624.21

Abstract of Ratables and Exemptions 2017 (Appendix B continued)

Section C Local Taxes to be Raised for:

I – District School Purposes

II – Local Municipal Purposes

County	(a) District School Budget (Adjusted by Addendum 1(b))	(b) Regional Consolidated and Joint School Budgets	(c) Local School Budget	(a) Local Municipal Budget (Adjusted by Addendum 1 (c))	(b) Local Municipal Open Space
Atlantic	\$310,127,928.00	\$70,049,002.00	\$4,476,993.00	\$268,928,748.22	\$853,301.13
Bergen	1,942,563,352.00	270,060,984.00		1,147,915,431.00	4,470,551.03
Burlington	610,596,575.00	191,732,233.00		252,434,104.46	9,993,696.31
Camden	607,981,974.00	67,349,039.00		319,409,809.77	2,895,770.24
Cape May	141,915,502.00	21,393,064.00		203,408,315.77	
Cumberland	64,730,148.00	9,170,704.00		73,036,203.17	
Essex	921,144,553.00	198,743,314.00	16,379,629.30	892,523,065.08	6,220,360.19
Gloucester	390,382,205.00	71,274,068.00		192,857,984.04	2,815,359.55
Hudson	435,649,630.00	0.00	16,050,081.81	665,719,229.75	3,170,874.01
Hunterdon	217,118,197.00	134,370,749.00		76,402,921.08	4,427,955.13
Mercer	379,409,865.00	232,800,571.00	926,329.24	299,786,913.68	6,639,618.18
Middlesex	1,458,127,249.00	732,177.50		656,473,974.26	5,686,406.43
Monmouth	985,781,167.00	365,953,297.34		551,871,776.39	12,558,155.55
Morris	967,043,888.00	299,230,392.00		467,641,346.58	11,154,476.79
Ocean	582,848,854.00	254,042,375.00	6,172,326.00	497,988,378.15	6,821,833.10
Passaic	573,407,125.00	55,333,717.00		482,681,221.45	1,945,929.00
Salem	54,970,972.00	24,198,984.00	0.00	27,618,310.95	382,199.56
Somerset	531,142,921.00	289,115,797.00		229,651,185.23	14,516,589.43
Sussex	209,014,896.00	87,769,477.00	0.00	109,155,413.57	675,220.66
Union	800,612,641.00	87,350,982.00	4,287,129.00	638,200,830.55	534,334.24
Warren	129,804,658.00	49,910,908.00		59,049,900.63	2,063,020.16
Totals	\$12,314,374,300.00	\$2,780,581,834.84	\$48,292,488.35	\$8,112,755,063.78	\$97,825,650.69

Abstract of Ratables and Exemptions 2017 (Appendix B continued)

Col. 12

Col. 13

Section C
Local Taxes to be
Raised for II Local
Municipal Purposes

Section D
Total Tax Levy On
Which the Tax Rate is
Comprised

Real Property Exempt From Taxation

County	(c) Local Municipal Library	(Cols. AV + B(a), (b), (c) + CI(a), (b), (c) + CII(a), (b), (c))	(a) Public School Property	(b) Other School Property	(c) Public Property
Atlantic	\$3,241,475.73	\$820,025,362.09	\$1,268,387,667	\$84,781,300	\$3,942,714,901
Bergen	51,411,544.67	3,845,314,592.32	3,180,499,900	803,645,000	9,975,706,100
Burlington	4,211,141.97	1,253,461,409.10	1,518,524,410	107,890,700	3,085,589,974
Camden	6,115,312.46	1,329,796,551.60	2,083,540,580	114,815,200	2,217,728,193
Cape May	6,698,703.00	494,824,721.95	382,821,900	44,930,600	1,767,785,400
Cumberland	1,525,919.13	246,513,695.26	442,814,600	38,159,800	1,208,927,500
Essex	27,426,177.05	2,502,111,408.52	4,391,838,420	1,420,126,746	8,455,219,805
Gloucester	5,179,375.56	842,822,091.15	1,104,717,800	261,092,400	890,636,000
Hudson	23,439,397.12	1,501,904,135.91	895,914,300	621,332,200	2,986,258,480
Hunterdon	449,338.49	511,813,795.10	398,147,568	3,099,000	988,312,999
Mercer	6,534,908.92	1,213,624,061.02	1,156,954,951	2,541,461,054	3,367,659,968
Middlesex	34,048,275.74	2,566,423,086.74	2,076,331,822	2,119,838,900	2,597,726,990
Monmouth	11,723,956.24	2,265,277,976.70	2,124,416,200	453,881,400	5,743,156,900
Morris	26,042,069.11	2,012,395,839.52	1,645,320,200	593,791,900	3,570,118,450
Ocean	680,322.64	1,749,555,319.69	1,465,610,900	834,749,051	5,349,247,287
Passaic	15,046,115.53	1,474,321,218.67	1,260,116,200	293,898,700	2,805,792,400
Salem	49,865.80	163,925,815.33	200,362,100	14,039,700	303,469,500
Somerset	7,632,120.86	1,296,555,388.52	919,383,763	166,217,191	1,713,111,375
Sussex	1,028,937.00	502,756,244.23	409,608,100	43,549,900	959,155,676
Union	22,476,726.65	1,918,418,126.57	752,872,300	188,048,100	1,496,683,100
Warren	803,102,786.33	322,106,493.35	259,133,293	97,170,689	524,266,404
Totals	\$255,764,786.33	\$28,833,947,333.34	\$27,937,316,974	\$10,846,519,531	\$63,949,267,402

Abstract of Ratables and Exemptions 2017 (Appendix B continued)

Col. 13

Col. 14

Real Property Exempt From Taxation

**Amount of Misc. Revenue
for the Support of the Local
Municipal Budget**

County	(d) Church and Charitable Property	(e) Cemeteries and Graveyards	(f) Other Exemptions Not included in Foregoing Classifications	(g) Total Amount of Real Property Exempt From Taxation (Cols. a+b+c+d+e+f)	(a) Surplus Revenue Appropriated
Atlantic	\$626,583,905	\$29,886,300	\$5,721,475,175	\$11,673,829,248	\$25,706,354.00
Bergen	1,793,306,700	747,787,600	3,171,840,500	19,672,785,800	114,957,370.09
Burlington	1,100,132,880	29,688,505	1,069,729,114	6,911,555,583	48,969,052.00
Camden	1,525,080,090	90,849,150	1,517,949,950	7,549,963,163	56,600,403.57
Cape May	466,989,900	5,202,700	481,059,500	3,148,790,000	29,090,727.21
Cumberland	277,392,900	7,033,400	433,639,500	2,407,967,700	14,161,671.63
Essex	2,852,707,995	202,542,800	3,316,905,321	20,639,341,087	48,181,214.28
Gloucester	535,765,800	19,963,900	755,576,700	3,567,752,600	27,551,129.21
Hudson	627,057,990	67,642,500	6,072,306,026	11,270,511,496	88,865,539.36
Hunterdon	245,856,814	13,078,500	224,008,583	1,872,503,464	14,720,526.21
Mercer	1,040,096,171	41,241,300	970,897,400	9,118,310,844	44,480,567.93
Middlesex	1,915,538,973	140,883,800	2,838,486,008	11,688,806,493	80,266,865.64
Monmouth	1,423,758,500	173,142,800	2,543,459,200	12,461,815,000	85,713,473.64
Morris	1,108,165,600	75,391,200	683,455,200	7,676,242,550	156,284,623.52
Ocean	1,052,341,610	42,150,200	944,143,145	9,688,242,193	87,804,862.93
Passaic	968,115,400	133,747,800	568,762,300	6,030,432,800	36,045,621.00
Salem	159,631,700	3,891,400	198,837,700	880,232,100	7,208,681.62
Somerset	557,870,885	35,705,800	840,510,909	4,232,799,923	49,103,094.86
Sussex	268,765,207	8,386,000	248,606,800	1,938,071,683	16,676,124.00
Union	591,647,100	114,990,900	1,078,197,722	4,222,439,222	91,792,157.01
Warren	208,464,901	8,092,400	225,457,242	1,322,584,929	13,273,854.54
Totals	\$19,345,271,021	\$1,991,298,955	\$33,905,303,995	\$157,974,977,878	\$1,137,453,914.25

Abstract of Ratables and Exemptions 2017 (Appendix B continued)

Col. 14

Col. 15

Amount of Miscellaneous Revenue for the Support
of the Local Municipal Budget (b, c, & d)

Deductions Allowed (a & b)

County	(b) Misc. Revenues Anticipated	(c) Receipts from Delinquent Tax and Lines	(d) Total of Misc. Revenues (a+b+c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled and Surviving Spouse Deductions Allowed	(b) Veterans Deduction
Atlantic	\$232,400,607.21	\$6,965,838.63	\$265,072,799.84	\$500,875	\$1,614,001
Bergen	273,789,600.93	30,894,346.50	419,641,317.52	867,500	4,314,375
Burlington	109,592,096.76	14,351,775.84	172,912,924.60	686,875	3,529,750
Camden	260,788,942.84	14,917,291.04	332,306,637.45	1,237,125	2,771,750
Cape May	79,999,431.64	4,145,284.21	111,235,443.06	214,325	996,400
Cumberland	52,902,255.60	4,529,800.00	71,593,727.23	504,250	818,250
Essex	661,724,525.82	32,397,256.37	742,302,996.47	413,750	1,760,000
Gloucester	76,918,772.17	11,950,847.00	116,420,748.38	620,750	2,167,625
Hudson	564,087,080.80	75,025,383.58	727,978,003.74	477,750	864,000
Hunterdon	35,701,269.24	5,834,278.07	56,256,073.52	97,500	764,150
Mercer	220,485,367.30	6,281,004.00	271,246,939.23	418,250	1,680,750
Middlesex	313,183,321.42	13,069,075.91	406,519,262.97	1,032,000	3,808,500
Monmouth	215,074,202.41	23,771,769.12	324,559,445.17	585,800	3,485,000
Morris	16,896,594.00	253,012,994.96	426,194,212.48	429,000	2,574,500
Ocean	145,351,009.19	21,953,842.37	255,109,714.49	2,006,750	6,424,000
Passaic	196,459,073.31	18,126,064.30	250,630,758.61	539,000	1,818,000
Salem	35,264,095.55	4,339,267.45	46,812,044.62	169,750	562,000
Somerset	102,979,376.48	9,726,900.00	161,809,371.34	269,312	1,421,500
Sussex	28,019,547.96	8,396,792.67	53,092,464.63	205,750	1,034,750
Union	160,602,268.39	82,980,951.44	335,375,376.84	656,500	2,028,000
Warren	27,753,014.01	6,541,062.00	47,567,930.55	175,500	748,000
Totals	3,809,972,453.03	\$649,211,825.46	\$5,596,638,192.74	\$12,108,312	\$45,185,301

Abstract of Ratables and Exemptions 2017 (Appendix B continued)

Col. 16

Addendum 1

Addendum 2

State Aid Adjustment for Business Personal Property Tax

Regional Efficiency Aid Program (R.E.A.P.) Distribution Summary

County	Total Ratables Determined Pursuant to R.S. 54:1-35 After Equalization Under R.S. 54:1-33 and R.S. 54:1-34	(a) County Adjustment	(b) School Adjustment	(c) Municipal Adjustment	(a) Eligible Property Assessment	(b) R.E.A.P. Aid Credit	(c) R.E.A.P. Tax Rate Credit
Atlantic	\$29,151,242,948		\$105,500				
Bergen	171,245,618,199		174,654				
Burlington	46,439,495,283		79,512				
Camden	37,517,291,761		343,066				
Cape May	48,913,572,530		7,656				
Cumberland	8,637,407,558		22,634				
Essex	84,818,558,296		2,972,021				
Gloucester	25,949,572,680		104,025				
Hudson	72,369,852,556				\$1,038,585,529	\$2,391,311	
Hunterdon	21,425,176,997						
Mercer	44,254,940,669		41,637				
Middlesex	102,930,048,226						
Monmouth	118,266,034,347		1,190,630				
Morris	92,902,426,802		451,887				
Ocean	97,096,979,654		8,355				
Passaic	47,025,211,856	- \$21,181	- 16,587	- \$37,768			
Salem	0	52,113					
Somerset	59,707,628,037						
Sussex	0						
Union	67,547,265,181						
Warren	10,696,402,382						
Totals	\$1,186,894,725,962	\$30,932	\$5,484,990	-\$37,768	\$1,038,585,529	\$2,391,311	

Appendix C – 2017 Assessed Value of Partial Exemptions and Abatements
(Summary Addendum to Abstract of Ratables)

County	Pollution Control	Fire Suppression	Fallout Shelter	Water/ Sewage Control	Renewable Energy	UEZ Abatement	Home Improvement	Multi-family Dwelling	Class 4 Abatement
Atlantic		\$2,249,800			\$15,300		\$104,900		
Bergen		3,781,300							
Burlington		31,808,200	2,500			100,300			
Camden		4,655,000	43,785,900		822,600	3,338,000			
Cape May									
Cumberland	2,497,300	530,000				2,564,300			
Essex	248,000	2,217,200			5,394,300	32,274,800			
Gloucester	2,311,700	8,648,940							
Hudson		4,552,200		2,500,000					6,911,700
Hunterdon		291,800							
Mercer		27,003,150			15,661,550	9,036,470			
Middlesex	9,785,100	57,808,700		2,428,217	3,546,600				
Monmouth		2,225,900		2,102,400					
Morris	198,400	12,295,800		151,300					
Ocean	48,600	1,066,000			49,500				
Passaic		1,052,100							
Salem									
Somerset	501,600	226,100							
Sussex									
Union		130,500			4,696,100				
Warren	10,605,000	15,200							
Totals	\$26,195,700	\$160,557,890	\$43,788,400	\$7,181,917	\$30,185,950	\$47,313,870	\$104,900		\$6,911,700

2017 Assessed Value of Partial Exemptions and Abatements, Appendix C Continued

County	Dwelling Abatement	Dwelling Exemption	New Dwelling/ Conversion Abatement	New Dwelling/ Conversion Exemption	Multiple Dwelling Abatement	Multiple Dwelling Exemption	Commercial/ Industrial Exemption	Total Assessed Value
Atlantic		\$318,800	\$35,000	\$5,287,100			\$1,215,200	\$9,226,100
Bergen		70,900,800					983,300	75,665,100
Burlington	1,709,170	22,765,315				1,307,500		57,692,985
Camden	1,613,500	33,938,800					12,897,600	101,051,400
Cape May		1,401,100						1,401,100
Cumberland	7,500	1,298,000					9,661,000	16,558,100
Essex	2,243,400	5,691,500	366,700	3,552,600	12,813,300		3,235,300	68,037,100
Gloucester		2,263,430					132,6000	13,356,670
Hudson	6,689,520	20,981,300	908,100	16,150,300	22,945,700	775,500		82,414,320
Hunterdon	80,700						7,825,800	8,198,300
Mercer	131,500	430,900				2,584,100	1,190,100	56,037,770
Middlesex	524,775	793,900					8,923,000	83,810,292
Monmouth	3,272,500	5,152,600	12,788,500	547,600			2,341,800	28,431,300
Morris								12,645,500
Ocean		33,100						1,197,200
Passaic	5,274,300							6,326,400
Salem								
Somerset	1,922,300	361,600					144,300	5,155,900
Sussex								
Union							199,500	5,026,100
Warren							98,300	10,718,500
Totals	\$23,469,165	\$166,331,145	\$14,098,300	\$25,537,600	\$35,759,900	\$4,667,100	\$48,847,800	\$642,950,137

**2017 Assessed Value of Partial Exemptions and Abatements, Appendix C Continued
(Summary Addendum to Abstract of Ratables)**

County	Pollution Control	Fire Suppression	Fallout Shelter	Water/Sewage Control	Renewable Energy	UEZ Abatement	Home Improvement	Multi-family Dwelling	Class 4 Abatement
Atlantic		\$2,249,800			\$15,300		\$104,900		
Bergen		3,781,300							
Burlington		31,808,200	2,500			100,300			
Camden		4,655,000	43,785,900		822,600	3,338,000			
Cape May									
Cumberland	2,497,300	530,000				2,564,300			
Essex	248,000	2,217,200			5,394,300	32,274,800			
Gloucester	2,311,700	8,648,940							
Hudson		4,552,200		2,500,000					6,911,700
Hunterdon		291,800							
Mercer		27,003,150			15,661,550	9,036,470			
Middlesex	9,785,100	57,808,700		2,428,217	3,546,600				
Monmouth		2,225,900		2,102,400					
Morris	198,400	12,295,800		151,300					
Ocean	48,600	1,066,000			49,500				
Passaic		1,052,100							
Salem									
Somerset	501,600	226,100							
Sussex									
Union		130,500			4,696,100				
Warren	10,605,000	15,200							
Totals	\$26,195,700	\$160,557,890	\$43,788,400	\$7,181,917	\$30,185,950	\$47,313,870	\$104,900		\$6,911,700

2017 Assessed Value of Partial Exemptions and Abatements, Appendix C Continued
(Summary Addendum to Abstract of Ratables)

County	Dwelling Abatement	Dwelling Exemption	New Dwelling/ Conversion Abatement	New Dwelling/ Conversion Exemption	Multiple Dwelling Abatement	Multiple Dwelling Exemption	Commercial/ Industrial Exemption	Total Assessed Value (Col. 3 of Abstract)
Atlantic	0	\$318,800	\$35,000	\$5,287,100	0	0	\$1,215,200	\$9,226,100
Bergen	0	70,900,800	0	0	0	0	983,300	75,665,100
Burlington	1,709,170	22,765,315	0	0	0	1,307,500		57,692,985
Camden	1,613,500	33,938,800	0	0	0	0	12,897,600	101,051,400
Cape May	0	1,401,100	0	0	0	0		1,401,100
Cumberland	7,500	1,298,000	0	0	0	0	9,661,000	16,558,100
Essex	2,243,400	5,691,500	366,700	3,552,600	12,813,300	0	3,235,300	68,037,100
Gloucester	0	2,263,430	0	0	0	0	132,600	13,356,670
Hudson	6,689,520	20,981,300	908,100	16,150,300	22,945,700	775,500		82,414,320
Hunterdon	80,700	0	0	0	0	00	7,825,800	8,198,300
Mercer	131,500	430,900	0	0	0	2,584,100	1,190,100	56,037,770
Middlesex	524,775	793,900	0	0	0	0	8,923,000	83,810,292
Monmouth	3,272,500	5,152,600	12,788,500	547,600	0	0	2,341,800	28,431,300
Morris	0	0	0	0	0	0	0	12,645,500
Ocean	0	33,100	0	0	0	0	0	1,197,200
Passaic	5,274,300	0	0	0	0	0		6,326,400
Salem	0	0	0	0	0	0		0
Somerset	1,922,300	361,600	0	0	0	0	144,300	5,155,900
Sussex	0	0	0	0	0	0		0
Union	0	0	0	0	0	0	199,500	5,026,100
Warren	0	0	0	0	0	0	98,300	10,718,500
Totals	\$23,469,165	\$166,331,145	\$14,098,300	\$25,537,600	\$35,759,000	\$4,667,100	\$48,847,800	\$642,950,137

Appendix D – County Tax Board Appeals

Pursuant to C. 499 P.L. 1979 (N.J.S.A. 54:3-5.1)

Column 1

Dispositions

County	Assessment Revised	Assessment Affirmed	Stipulated	Freeze Act	Dismissed With Prejudice	Dismissed Without Prejudice	Withdrawn	Property Tax Deduction Granted	Property Tax Deduction Denied	Farmland Assessment Granted
Atlantic	282	850	3,637	0	958	552	360	1	0	0
Bergen	643	241	1,245	0	167	844	188	3	3	0
Burlington	116	98	1,026	0	142	89	126	1	2	2
Camden	103	208	664	1	132	19	367	34	4	0
Cape May	39	39	307	0	46	13	33	0	1	0
Cumberland	22	14	437	2	40	6	42	37	0	1
Essex	85	318	1,158	0	211	2,107	234	15	0	0
Gloucester	95	41	623	0	54	15	117	1	0	2
Hudson	396	53	1,542	0	159	640	836	0	0	0
Hunterdon	9	9	128	5	5	31	42	1	0	0
Mercer	241	255	273	0	424	128	124	0	0	0
Middlesex	93	209	675	0	167	296	547	2	0	0
Monmouth	802	567	1,686	0	208	243	338	10	0	4
Morris	66	181	459	0	87	141	236	0	0	0
Ocean	357	469	1,447		378	161	202	27	2	5
Passaic	613	522	442	0	209	1,216	189	3	2	0
Salem	51	42	287	0	128	4	88	0	0	2
Somerset	16	32	231	0	40	45	91	0	0	4
Sussex	85	325	395	0	64	101	90	0	0	0
Union	72	242	847	0	229	1,205	610	0	0	0
Warren	16	56	211	0	29	204	21	0	0	0
Totals	4,202	4,771	17,720	8	3,877	8,060	4,881	135	14	20

County Tax Board Appeals, Appendix D Continued

County	Col. 1 Dispositions			Col. 2 (Other)			Col. 3 Classifications			
	Farmland Assessment Denied	Classification	R.E.A.P Credit	Disaster Relief	Other	Total Number of Appeals	Class 1 Vacant Land	Class 2 Residential	Class 3A Farm Regular	Class 3B Farm Qualified
Atlantic	0	2	0	0	2,724	9,366	719	7,890	9	1
Bergen	0	2	0	0	0	3,336	67	2,438	0	1
Burlington	2	1	0	0	0	1,605	59	1,405	5	4
Camden	1	0	0	0	0	1,533	41	1,346	3	4
Cape May	0	0	0	0	25	503	25	421	0	0
Cumberland	0	4	0	0	0	605	34	472	7	0
Essex	0	0	0	0	12	4,140	280	2,262	0	0
Gloucester	1	4	0	0	1	954	77	753	8	6
Hudson	0	4	0	0	1	3,631	253	2,553	0	0
Hunterdon	4	0	0	0	1	235	61	133	6	0
Mercer	0	1	0	0	12	1,458	38	1,048	8	0
Middlesex	0	4	0	0	0	1,993	130	1,473	4	5
Monmouth	0	0	0	0	0	3,858	256	3,230	11	10
Morris	0	0	0	0	0	1,170	94	899	6	1
Ocean	1	13	0	1	0	3,063	517	2,305	4	0
Passaic	0	0	0	0	69	3,265	229	1,808	1	0
Salem	0	1	0	0	0	603	38	484	11	1
Somerset	2	0	0	0	26	487	23	395	9	3
Sussex	2	4	0	0	2	1,068	93	859	15	1
Union	0	3	0	0	0	3,208	138	2,023	0	0
Warren	0	0	0	0	5	542	57	433	11	3
Totals	13	43	0	1	2,878	46,623	3,229	34,630	118	40

County Tax Board Appeals, Appendix D Continued

Col. 3 Classification

Col. 4 Filing Fee

County	Class 4 Commercial Industrial Apartment	Other	Total Number of Appeals by Class	\$5	\$25	\$100	\$150	Class \$25
Atlantic	726	21	9,366	4,636	4,041	455	138	3
Bergen	811	19	3,336	82	1,250	1,153	486	1
Burlington	100	32	1,605	420	905	144	33	5
Camden	131	8	1,533	603	775	59	16	15
Cape May	56	1	503	47	298	94	39	0
Cumberland	86	6	605	292	217	19	10	1
Essex	1,587	11	4,140	1,013	1,632	989	356	0
Gloucester	109	1	954	235	559	89	11	7
Hudson	766	59	3,631	2,143	1,066	168	96	0
Hunterdon	18	17	235	57	75	52	5	5
Mercer	337	27	1,458	866	317	126	74	11
Middlesex	367	14	1,993	558	915	303	50	11
Monmouth	317	34	3,858	305	1,455	1,143	327	8
Morris	160	10	1,170	55	445	461	142	3
Ocean	231	6	3,063	577	1,572	629	154	43
Passaic	1,216	11	3,265	562	1,914	522	73	0
Salem	66	3	603	228	314	33	11	0
Somerset	53	4	487	18	285	107	30	2
Sussex	95	5	1,068	345	531	137	19	8
Union	1,028	19	3,208	1,418	1,048	166	28	5
Warren	34	4	542	186	301	33	4	0
Totals	8,294	312	46,623	14,646	19,915	6,882	2,102	128

County Tax Board Appeals, Appendix D Continued

Filing Fee

Assessed Valuation Amounts

County	Col. 4		Total	Col. 5	Col. 6	Col. 7	Col. 8
	Other \$25	No Fee		Original Amount of Assessed Valuation Appealed	Total Amount of Assessed Valuation Reduction	Total Amount of Assessed Valuation Increase	Adjusted Net Assessments (Col. 5 – 6 + 7)
Atlantic	2	91	9,366	\$2,322,855,300	(\$280,685,200)	\$128,700	\$2,042,298,800
Bergen	2	362	3,336	3,299,455,215	(194,631,797)	94,400	3,104,917,818
Burlington	15	83	1,605	531,326,906	(46,481,663)	719,800	485,565,043
Camden	1	64	1,533	328,095,430	(24,813,030)	1,740,700	305,023,100
Cape May	0	25	503	234,412,300	(29,151,200)	129,400	205,390,500
Cumberland	0	66	605	141,172,100	(18,996,900)	866,200	123,041,400
Essex	0	150	4,140	2,340,133,904	(106,111,200)	46,200	2,234,068,904
Gloucester	0	53	954	312,842,800	(27,758,260)	1,635,400	286,719,940
Hudson	91	67	3,631	1,134,806,378	(87,453,973)	1,166,100	1,048,518,505
Hunterdon	0	41	235	91,082,495	(10,391,573)	725,700	81,416,622
Mercer	0	64	1,458	451,525,733	(47,367,250)	2,356,700	406,515,183
Middlesex	0	156	1,993	1,013,176,812	(54,620,607)	668,400	959,224,605
Monmouth	65	555	3,858	2,754,577,012	(207,880,630)	20,518,826	2,567,215,208
Morris	3	61	1,170	1,071,126,147	(61,918,500)	13,127,300	1,022,334,947
Ocean	0	88	3,063	1,377,113,070	(138,938,220)	621,600	1,238,796,450
Passaic	0	194	3,265	1,177,135,200	(62,619,150)	351,500	1,114,867,550
Salem	0	17	603	169,298,805	(16,016,600)	253,400	153,535,605
Somerset	1	44	487	251,980,700	(14,449,500)	512,100	238,043,300
Sussex	1	27	1,068	343,924,800	(21,889,600)	415,800	322,451,000
Union	0	543	3,208	891,026,407	(39,416,200)	1,375,500	852,985,707
Warren	0	18	542	128,936,498	(11,178,534)	0	117,757,964
Totals	181	2,769	46,623	\$20,366,004,012	(\$1,502,769,587)	\$47,453,726	\$18,910,688,151

Appendix E – Taxes Administered by the Public Utility Tax Section for 2018

(Calendar Year Due)

Public Utility Taxes (Excise, Franchise, and Gross Receipts Taxes),
 Transitional Energy Facility Assessment (TEFA), and
 Uniform Transitional Utility Assessment (UTUA)

Assessed by the State and Available for Appropriation and Distribution to Municipalities
 Distribution Subject to Budgetary and Statutory Limitations and Restrictions

PUBLIC UTILITY TAXES

Classification	Number of Companies	Excise Taxes	Franchise Taxes	Gross Receipts Taxes	TEFA	UTUA (CBT)	UTUA (S&U-EN)
Sewer Companies	11	\$739,452	\$2,121,611	\$3,613,632	NA	NA	NA
Water Companies	24	16,350,916	49,512,701	78,452,654	NA	NA	NA
Energy Companies	16	NA	NA	NA	NA	\$10,549,563	\$319,478,699
Telephone Companies	3	NA	NA	NA	NA	1,196,389	NA
Totals	54	\$17,090,368	\$51,634,312	\$82,066,286	\$0.00	\$11,745,952	\$319,478,699
Total Net Assessed							\$482,015,617

Appendix F – Individual Income Tax Returns (County Profile for 2017)

Individual Income Tax Returns			Average per Return		
County Profile for 2017					
County of Residence	Number of Returns	New Jersey Taxable Income	Net Charged Tax	Gross Income	Net Tax Charged
Atlantic	128,173	\$6,125,101,542	\$172,420,279	\$54,628	\$1,345
Bergen	441,788	51,101,175,478	1,755,966,124	125,326	3,975
Burlington	210,846	15,410,267,416	536,289,913	81,447	2,544
Camden	231,997	13,808,225,849	389,218,810	66,854	1,678
Cape May	46,044	2,469,809,336	83,962,690	60,733	1,824
Cumberland	64,408	2,700,578,793	64,187,426	47,715	997
Essex	357,795	31,252,390,437	1,046,820,111	94,626	2,926
Gloucester	135,182	8,662,134,953	249,977,402	72,148	1,849
Hudson	319,480	21,992,182,130	411,804,380	74,002	1,289
Hunterdon	62,050	7,275,036,323	323,715,002	128,368	5,217
Mercer	169,965	16,144,883,939	682,665,116	103,276	4,017
Middlesex	393,689	27,715,544,278	827,115,803	78,200	2,101
Monmouth	305,832	31,128,926,001	1,192,128,767	111,498	3,898
Morris	242,878	29,931,160,228	1,295,823,207	133,860	5,335
Ocean	276,281	15,458,152,080	496,691,257	63,997	1,798
Passaic	245,723	13,143,918,242	346,571,952	60,460	1,410
Salem	28,814	1,495,735,594	37,898,104	58,766	1,315
Somerset	161,202	20,401,264,941	933,312,951	136,632	5,790
Sussex	70,915	5,321,132,130	193,221,210	84,291	2,725
Union	266,125	21,981,851,574	696,919,072	90,429	2,619
Warren	52,523	3,210,031,214	100,696,988	69,297	1,917
Totals	\$4,211,709	\$346,729,502,476	\$11,837,406,563	\$90,469	\$2,811

Appendix G – Sales and Use Tax Collections by Business Type

Business Type	Number of Vendors			Total Collections		
	2015	2016	2017	2015	2016	2017
Exempt Organization	714	706	685	\$7,375,089	\$7,582,150	\$6,944,087
Manufacturing	20,611	20,246	19,578	752,909,589	784,900,445	776,976,548
Service	72,952	73,435	73,869	2,562,681,968	2,575,739,738	2,612,331,556
Wholesale	8,621	8,718	8,861	440,525,190	463,851,947	496,212,584
Construction	13,442	13,444	13,555	233,017,104	239,148,110	251,386,085
Retail	53,147	53,454	54,481	4,788,551,018	4,862,892,046	4,926,537,217
Government	27	25	24	530,566	465,668	1,288,312
Not Classified	5,342	5,126	4,898	300,100,689	292,549,585	262,551,224
Totals	174,856	175,154	175,951	\$9,085,701,211	\$9,227,129,689	\$9,334,227,612

Contact Information

Online

www.njtaxation.org

Email

nj.taxation@treas.nj.gov

By Phone

Main Customer Service Center: 609-292-6400

Automated General Tax Information: 609-826-4400
800-323-4400

Homestead Benefit Hotline:
Everywhere: 609-826-4288
Within NJ, NY, PA, DE. & MD 888-238-1233

24 Hour Recorded Tip Line: 609-322-6057

Senior Freeze (Within NJ, NY, PA, DE. & MD): 800-882-6597

Inheritance & Estate Tax: 609-292-5033

Regional Information Centers

Camden

2 Riverside Drive
Camden, NJ 08103

Newark

124 Halsey Street, 2nd Floor
Newark, NJ 07102

Fair Lawn

22-08 Route 208 South
Fairlawn NJ 07410

Somerville

75 Veterans Memorial Drive East
Suite 103
Somerville, NJ 08876

Freehold

2 Paragon Way, Suite 1100
Freehold, NJ 07728

Trenton

3 John Fitch Way
1st Floor Lobby
Trenton, NJ 08695

Galloway

157 W. Whitehorse Pike
Galloway, NJ 08205

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Subscribe to *NJ Tax E-News*, the Division of Taxation's online information service, at:
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Acknowledgments

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