

Chapter III

THE ASSESSOR'S OFFICE

301. Responsibilities of the Assessor

301.1 The assessor's duties may be divided into these major functions:

- (1) Discovery and location of all real property and certain personal property used in business in the taxing district.
- (2) Listing and description of property in a systematic, convenient manner.
- (3) Determination of taxability based on a wide variety of tax exemption and tax deduction statutes.
- (4) Valuation of property through an appraisal of each property and an assessment based on that appraised value.
- (5) Tax equalization responsibilities via district revaluation programs and for purposes of distributing State Aid to schools.
- (6) Defense of assessments upon appeal.

The assessor, in his work of discovering, describing, and valuing all taxable property, takes the first step in raising the bulk of the funds necessary to finance local government in New Jersey.

302. Organization of Staff and Work Assignments

302.1 **Organization and Size of Staff.** Staff should be well organized and of a sufficient size to allow delegation of work where appropriate to employee skills, experience and qualifications.

302.2 **Lines of Authority.** Lines of authority and responsibility should be clearly defined. Staff members should know who they're are expected to supervise and to whom they report.

302.3 Final Authority. Final accountability for all assessment responsibilities in a municipality is with the assessor. Where deputy assessors are appointed, the assessor is to oversee their work as well as that of all subordinate employees.

302.4 Types of Organization. The organization of an assessor's office often depends on the size and characteristics of the taxing district. Two types commonly used in assessors' offices are organization by function and by geography.

302.41 Functional Organization. A functional organization is divided according to the type of work performed. For example, in a small district, one person might make all field inspections, another complete all office clerical work, while a third might determine taxability and defend appeals. Advantages of such a plan are that staff members become expert in their area and all properties are treated alike. A disadvantage is that none of the staff may be familiar with the assessment process in its entirety. Also, in large taxing districts, functional organization may be cumbersome because of the traveling required of each field employee.

302.42 Geographical Organization. In a geographic organization, the taxing district is divided into sectors by location. Each staff member makes field inspections, appraises properties, completes office clerical work, determines properties' taxability, and defends appeals for his own sector. The advantage is that each member works with a sector's properties from the beginning to the end of the assessment process. Travel and expense may be reduced. A disadvantage is the difficulty in obtaining equal treatment for properties among the various sectors of the taxing district because of individual judgments in applying assessment standards. Another disadvantage of geographic organization is that staff members may not attain a level of expertise, since they perform so many duties. Probably, some form of functional organization will be most useful. A geographic organization should be used sparingly and with care due to the problem of achieving equity, although it may be necessary when a large number of properties are involved. Regardless of the organizational form,

the assessor should be aware of the difficulties of obtaining equalization throughout his taxing district and take steps to overcome them.

303. Office Records

303.1 Good records are essential for the assessor to be able to locate, describe, and value properties in the taxing district.

303.2 **Necessary Records.** The following records should be found in every assessor's office:

- (1) Tax maps;
- (2) Land value maps;
- (3) Land capability maps;
- (4) Abstracts of deeds;
- (5) Real property record cards;
- (6) Personal property used in business tax returns, Forms PT-10 and PT10.1;
- (7) Claims for tax deductions and exemptions:
 - (a) Senior citizens, disabled persons and surviving spouses, Form PTD;
 - (b) Veterans and surviving spouses of veterans, Form V.S.S.;
 - (c) Disabled veterans and surviving spouses of disabled veterans, Form D.V.S.S.E.;
 - (d) Blast or radiation fallout shelters, Form F.S.1;
 - (e) Initial statements and Further statements, Forms I.S. and F.S.;
 - (f) Farmland assessment applications and Woodland data, Forms FA-1 and WD-1;
- (8) Exempt Property Lists;
- (9) Assessment Lists;
- (10) Added Assessment Lists;
- (11) Omitted Assessment Lists;

(12) Omitted-Added Assessment Lists;

(13) Sales ratio data.

303.3 Public Records. Under the "Right To Know Law," any records required by law to be made, maintained or kept on file are "public records." Agencies, departments or officials required by statute to maintain such public records are "custodians" of the records. Public records must be made available by the custodian for public inspection and duplication for a fee, subject only to reasonable controls as to time, place, copying, etc.

303.31 Public Records; Copies; Fees. Every citizen of this State has the right, during regular business hours, under the supervision of the custodian or his representative, to copy such records by hand and to purchase copies. Record copies must be made available for a price as established by law. If no price has been specifically established, the records custodian shall make and supply copies for payment of the following fees based on the total number of pages or parts to be purchased without regard to the number of records being copied:

First page to tenth page..... \$0.75 per page
Eleventh page to twentieth page..... \$0.50 per page
All pages over twenty.....\$0.25 per page

If the custodian of any such records finds there is no risk of their damage and that it's not incompatible with the economic and efficient operation of the office and the transaction of public business, he may permit any citizen seeking to copy more than 100 pages of records to use his own photographic process, approved by the custodian, for a reasonable fee, considering the equipment and time involved, to be set by the custodian of not less than \$10.00 or more than \$50.00 per day.

The right to copy a record maintained by data or image processing refers to the right to receive printed copies of such records.

REFERENCES:

N.J.S.A. 47:1A-1 and 47:1A-2 as amended by L.1991, c.177
P.L.1995, c.140

303.32 Initial and Further Statements. Initial Statement and Further Statement claims for property tax exemption of religious, charitable, educational and such other nonprofit corporations are maintained as public records at the county board of taxation, once filed by the assessor with the county board. It's a good practice for the assessor to keep copies of all Initial and Further Statements.

303.33 Tax List, Added Assessment List and Omitted Assessment List. The Tax Lists, and Added and Omitted Assessment Lists, once certified by the county board of taxation, remain as public records at the county board.

REFERENCES:

N.J.S.A. 54:4-55, 54:4-63.5, 54:4-63.17

303.34 SR-1A'S. Copies of SR-1A's maintained at the county board of taxation containing real property sales information, including the address or block and lot numbers, have been declared by specific legislation to be public records.

REFERENCES:

N.J.S.A. 54:1-35.6.

303.35 Property Record Cards. Property Record Cards are generally used by assessors to record a wide variety of individual property data. The public status of the Property Record Card is controversial and has been addressed by the courts on several occasions. Property Record Cards are not required to be maintained according to statute and, therefore, per the court are not public records. The court stated, however, it could find no reason

why the information on Property Record Cards should be withheld from a person having a legitimate interest in the data. For example, the court indicated that in the context of a tax appeal, Property Record Cards should be available to taxpayers for inspection and duplication since they contain important information relating to assessments. The court held that any inspection of Property Record Cards would be permissible subject only to reasonable controls as to time, place, copying, etc., in accordance with guidelines set forth in the "Right to Know Law." Property Record Cards are also mentioned in the *Rules for County Boards of Taxation*. Under the *Rules* a person appealing his assessment has the right to inspect the record card of the property under appeal at least one week prior to the hearing.

REFERENCES:

N.J.S.A. 47:1A-2.

**Ross DeLia, individually, and Seaside Heights Property Owners Association v. Leo Kiernan, Tax Assessor of the Borough of Seaside Heights, 119 N.J. Super 581 (App. Div. 1972) cert. den. 62 N.J. 74 (1972).
Rules for County Boards of Taxation. April, 1974. N.J.A.C. 18:12A-1.9(h).**

- 303.36 Other Documents.** Public standing is less clear with other documents, such as claims for tax exemptions, abstracts of deeds, and land value maps. However, the assessor is advised to permit examination of any records which are specifically requested.
- 303.37 Computer-Taped Assessment Records.** Computer-taped assessment lists are not publicly accessible under the "Right-to-Know Law" as they are not required to be maintained in computerized format. However, the New Jersey Supreme Court has affirmed a common law right to such tapes where legitimate public and private interests are served.

REFERENCES:

Tagliabue v. Township of North Bergen, 9 N.J. 32 (1952).

De Lia v. Kiernan, 119 N.J. Super. 581 (1972).

Higg-A-Rella v. County of Essex et al, NJ Supreme Court (July 19, 1995).

303.4 Filing Systems. Some characteristics of a good filing system are:

- (1) Simple - the system should be easy to install, easy to operate, and easily understood by inexperienced persons.
- (2) Revisable - the system should permit, without difficulty, the adjustment, addition, and deletion of records.
- (3) Logical - the system should ensure the sound, plausible grouping of related records.
- (4) Effective - the system should ensure speed in locating any record filed and the completeness of the record.
- (5) Economical - the system should represent the most return for the money.

REFERENCES:

Irving A. Polster, "Filing and Indexing of Municipal Records." Proceedings of the First Annual Conference for Municipal Clerks, 1958 (New Brunswick: Bureau of Government Research, Rutgers, The State University, August, 1959), pp. 19-25.

303.5 Cross-Indexing of Records. Because of the various means of property identification, e.g., block and lot number, street address, owner's name, a set of cross-index cards is recommended.

303.6 Retention of Records. No person having public records under his control or custody is permitted to destroy or dispose of those records without written consent of the Division of Archives and Records Management, Department of State, State of New Jersey. The Division of Archives and Records Management is empowered by law to establish classifications and categories for various types of public records and schedules for their retention.

303.61 Records Retention Schedules. Records retention schedules have been promulgated for many assessors' records, and for records commonly found in the offices of county boards of taxation. The retention periods indicated in the schedules are based upon experience and legal requirements. However, county or municipal officials are not required to destroy any

records they may desire to keep longer than scheduled. (See Exhibit III-1 & III-2) A request for authorization to dispose of records must be submitted to the Division of Archives and Record Management prior to their destruction.

REFERENCES:

N.J.S.A. 47:3-8.1 et. seq. & 47:3-15 et. seq.

Local Records Manual, State of New Jersey, Department of State, Division of Archives and Records Management, Trenton, New Jersey.

304. Office Equipment and Space

304.1 The municipal governing body is responsible for providing the assessor with the office equipment needed to perform his job. A saving of time, effort, and money can be made by a wise investment in equipment and computer systems which are adaptable to the changing needs of the assessor's office and which may serve several offices of the municipality. The New Jersey Property Tax System (Mod IV) is the current electronic data processing system and is effectuated through EDP centers and computerization.

It is desirable that the assessor's records be safely and conveniently located. Many of New Jersey's municipalities give the assessor office space in the municipal building.

305. Relations With the General Public

305.1 As a public official, one of the assessor's principal responsibilities is to establish good taxpayer relations. Every opportunity should be used to explain both the statutory requirements of the property tax laws and programs, and the methods used in arriving at individual assessments.

305.11 Personal Contact. Courteous and efficient procedures should be maintained at all times whether answering a telephone or meeting with a taxpayer who visits the office. If the assessor's staff is polite and helpful, the relationship is earmarked for success. If their demeanor is elusive and

defensive, the taxpayer is likely to adopt a hostile attitude. Even when the taxpayer comes into the office in an aggressive frame of mind, his attitude may well be ameliorated by courteous treatment.

305.12 Correspondence. Prompt, understandable answers to correspondence helps foster favorable relations with the public.

305.13 News Releases. The assessor should use every opportunity to issue news releases describing aspects of his work which are of general interest. For example, the public advertisement that the Assessment List is available for inspection might be accompanied by a news release describing the procedures which will be followed in translating the List into next year's tax bills.

305.131 Simplicity. In preparing a news release, the assessor should remember that many taxpayers are unfamiliar with the property tax. Technical words should be avoided or, where necessary, clearly defined.

305.132 Length. For the most effectiveness, a news release should be as brief as possible, while still telling the full story.

305.133 Timing. The assessor should learn the deadlines of various newspapers. Early filing of news releases will be appreciated by the editors and may result in more favorable treatment of a story.

305.134 Accuracy. Every news release should contain accurate, concise information.

305.135 Composition. A good news release gives a summary of the story in the first paragraph - preferably in the first sentence. This summary should include the following five points:

- (1) Who did it?
- (2) What was done?
- (3) When was it done?
- (4) Where was it done?
- (5) How was it done?

Succeeding paragraphs in the release then give details. In general, the most important details should come earliest in the story. If a release's completeness depends on a point made in the last paragraph, an incorrect impression will be left where a story is edited at the end for reason of space.

305.136 Format. News releases should be typed double-spaced on one side of the page. The name and telephone number of the release's preparer should be readily apparent, so the editor may check any questionable points.

305.14 Speaking Engagements. Many service organizations and clubs frequently have speakers on local subjects such as taxation. The assessor may contact an organization's program chairman to express his willingness to talk to a group.

306. Relations With Other Public Officials

306.1 It's desirable that the assessor attend meetings of the governing body, since he is the "expert" on matters of local property taxation. In performing his duties, the assessor collects a wealth of information about the community. This information should be made available to other public officials so the municipal government can function as effectively as possible for the benefit of the general population. The assessor should work in concert with the municipal governing body, the board of education, the planning board, the building inspector, the tax collector, etc. to this end.

307. Public Agencies Which Assist the Assessor

307.1 This is a brief summary of a number of public agencies available to help the assessor with his work.

Division of Taxation. The New Jersey Division of Taxation oversees and coordinates local property tax procedures on a statewide basis. Administrative

regulations and guidelines on various property tax matters are often issued by the Director of the Taxation Division. The Division also provides advisory and technical services to county boards of taxation and to local assessors. The Division of Taxation is located at Taxation Building, 50 Barrack Street, Trenton, New Jersey 08646.

307.2 Property Administration, Local Property Branch. The Local Property Branch within the Division of Taxation is exclusively concerned with property tax administration and assessment. The Local Property Branch assists in training of municipal assessors and other public officials and employees. Office staff members of the Branch are available for consultation on property tax issues. The address of Local Property Branch is New Jersey Division of Taxation, Property Administration, P. O. Box 251, Trenton, New Jersey 08646-0251, Telephone No. (609) 292-7974. Field representatives of the Branch are also available to assist local assessors, and may be contacted via Division of Taxation Regional Offices.

Division of Taxation Regional Offices

FAIRLAWN

2208 Rt. 208 South
Fair Lawn, New Jersey 07410

CAMDEN

Suite 200, One Port Center
2 Riverside Drive
Camden, New Jersey 08103

NEWARK

124 Halsey Street
2nd Floor
Newark, New Jersey 07101

NORTHFIELD

1915-A New Road (Route 9)
Northfield, New Jersey 08225

SEA GIRT

2100 Highway 35
One Mill Plaza
Sea Girt, New Jersey 08750

SOMERVILLE

75 Veterans Memorial Drive East
Suite 103
Somerville, New Jersey 08876

TRENTON

Taxation Building
50 Barrack Street, 1st Floor Lobby
Trenton, New Jersey 08646

307.3 County boards of taxation. County boards of taxation may be consulted by assessors on all property tax matters. The names of the county tax administrators, and the locations of the board offices are as follows:

COUNTY TAX ADMINISTRATORS & COUNTY TAX BOARD COMMISSIONERS

(July 24, 1997)

COUNTY	TAX ADMINISTRATOR	COMMISSIONERS
<u>ATLANTIC COUNTY</u> 1333 Atlantic Avenue, 6th Fl Atlantic City, N.J. 08401	LOIS FINIFTER	C. HERBERT HYMAN HARRY BROWN LUCIA McCABE
<u>BERGEN COUNTY</u> Admin Bldg, Room 310-W Court Plaza South 21 Main Street Hackensack, N.J. 07601-7000	ROBERT F. LAYTON	STEVEN V. SCHUSTER ARNOLD SCHWAB GERALD A. CALABRESE, JR. KENNETH J. SLOMIENSKI JOHN DILASCIO
<u>BURLINGTON COUNTY</u> County Office Building 49 Rancocas Road Mt. Holly, N.J. 08060	JOHN L. ALOI	EARL D. EMMONS SAMUEL P. ALLOWAY, JR. KATHARINE M. KRASSON
<u>CAMDEN COUNTY</u> Camden County Admin. Bldg. 600 Market Street Camden, N.J. 08101	MARTIN BLASKEY	MICHAEL TACKNOFF MARYELLEN TALBOTT BEN G. VUKICEVICH
<u>CAPE MAY COUNTY</u> Department 303 4 Moore Road Cape May Court House, N.J. 08210	G. RAYMOND BROWN, III	PHILIP F. JUDYSKI WILLIAM R. WILSEY RICHARD LYNCH
<u>CUMBERLAND COUNTY</u> Court House, 2nd Floor 55 E. Commerce Street Bridgeton, N.J. 08302	KERON D. CHANCE	WALTER GAVIGAN STEVEN S. LUCIANO A. WILLIAM BIONDI
<u>ESSEX COUNTY</u> 110 South Grove Street East Orange, N.J. 07018	GEORGE LIBRIZZI	JOAN CODEY DURKIN ROBERT A. GACCIONE CATHERINE WILLIS JACK L. WIGLER ALBERT D'ALESSIO

<u>GLOUCESTER COUNTY</u> P. O. Box 337 Woodbury, N.J. 08096	DOLORIS R. LINDSAY	JACQUELINE CLARK FRANCIS A. MCDEVITT EDITH K. PATTERSON
<u>HUDSON COUNTY</u> 567 Pavonia Avenue, 1st Fl. Administration Annex Jersey City, N.J. 07306-1803	STANLEY P. KOSAKOWSKI	EDNA CALABRESE ROBERT G. DORIA FRANK M. ALONSO JUAN A. LOPEZ, JR. VINCENT CUSEGLIO
<u>HUNTERDON COUNTY</u> Victorian Plaza 1 East Main Street Flemington, N.J. 08822-1200	TOM EFSTATHIOU	JOANN R. BOEHM HARRIE E. COPELAND, III ROBERT PURCELL, JR.
<u>MERCER COUNTY</u> Mercer County Admin. Bldg. P. O. Box 8068 Trenton, N.J. 08650	MARTIN M. GUHL	H. RICK KLINE NORBERT E. DONELLY RICHARD J. CARABELLI, JR
<u>MIDDLESEX COUNTY</u> 42 Paterson Street P. O. Box 871 New Brunswick, N.J. 08903	ANGELA J. SZYMANSKI	VICTOR P. DILEO IRVING VEROSLOFF, ESQ. JOSEPH J. NITA ARTHUR M. HANEY BERTRAM L. BUCKLER
<u>MONMOUTH COUNTY</u> Hall of Records 1 East Main Street Freehold, N.J. 07728	DOROTHY P. DEVENNY	JOHN C. CONOVER PROSPERO DeBONA BEVERLY SCARANO ANNIE W. GRANT JOHN WESTLAKE
<u>MORRIS COUNTY</u> Records & Admin Bldg P O Box 900 Morristown, N.J. 07963-0900	RALPH T. MELORO, IV	MICHAEL D. DiFAZIO HELEN LORI ANTHONY CRECCO
<u>OCEAN COUNTY</u> P O Box 2191 Toms River, N.J. 08754-2191	G. FRED BURLAZZI	LAWRENCE G. CAPRIO JAMES P. MONTAGUE LUCILLE C. FOLEY JOHN A. COAN, JR. RAYMOND A. BIRCHLER
<u>PASSAIC COUNTY</u> Passaic County Admin. Bldg. 401 Grand Street, Room 105 Paterson, N.J. 07505	JAMES J. MURNER, JR.	PATRICIA TAHAN RICHARD MOHR LOUIS J. BATELLI
<u>SALEM COUNTY</u> Court House 94 Market Street Salem, N.J. 08079	BARBARA L. COLLINS	ROBERT J. BUECHLER, III MARY LOU CHOLLIS JOSEPH H. DAVENPORT

<u>SOMERSET COUNTY</u> P. O. Box 3000 Somerville, N.J. 08876	WARREN G. NEVINS	VACANCY ALBERT R. PALFY WILLIAM L. LINVILLE
<u>SUSSEX COUNTY</u> 16 Church Street Newton, N.J. 07860	CAROL M. DENNIS	CONSTANCE FLANAGAN JOSEPH S. MASAR BERNARD R. MITCHELL
<u>UNION COUNTY</u> 271 N. Broad Street Elizabeth, N.J. 07207	JOHN K. MEEKER, JR.	PAUL L. LACORTE FRANK M. MEEKS, III ANTHONY AMALFE
<u>WARREN COUNTY</u> Court House 413 Second Street Belvidere, N.J. 07823	DONNA WAMELING	JOHN E. JOYCE, JR. WALTER S. ORCUTT MICHAEL G. SNYDER

307.4 Rutgers University Center for Government Services. The Center for Government Services at Rutgers, the State University organizes and presents training programs for assessors and other persons interested in the administration of the property tax. The programs are offered in co-operation with the Division of Taxation's Local Property Branch, the Association of Municipal Assessors of New Jersey, the New Jersey Association of County Board of Taxation Commissioners and Tax Administrators, and the New Jersey State League of Municipalities. The Center conducts research on problems of state and local government including projects dealing with the property tax. Rutgers has an extensive reference library of reports from New Jersey and from other states dealing with governmental problems. The Center is located at 33 Livingston Avenue, Suite 200, New Brunswick 08901-1979, Telephone No. (732) 932-3640 Ext. 648.

307.41 New Jersey Assessors' Continuing Education Program. An annual Continuing Education Program for assessors is held in New Brunswick each June. The program consists of lectures, workshops, and sessions on problems of current importance or which require special consideration by assessors who have a substantial amount of training and experience.

308. Associations

308.1

Several associations provide assistance to the assessor.

International Association of Assessing Officers. The International Association of Assessing Officers is an organization of assessors and officials from the United States, Canada, Philippines, Puerto Rico, and other countries. The Association holds conferences and publishes text books and educational materials dealing with real estate appraisal, case studies on assessment administration and research reports on assessment subjects. The International Association of Assessing Officers awards three professional designations to its members. The designations are: Certified Assessment Evaluator, for real property appraisers employed by government assessment agencies; Accredited Assessment Evaluator, for both realty and personalty appraisers not employed by government agencies; and Certified Personalty Evaluator for personal property appraisers employed by government agencies. The central office is located at 130 East Randolph Street, Suite 850, Chicago, Illinois 60601-6217; Telephone: (312) 819-6103.

308.2

Association of Municipal Assessors of New Jersey. The Association of Municipal Assessors of New Jersey is an organization of municipal assessors and other individuals interested in property tax administration in New Jersey. The Association meets every November in Atlantic City in conjunction with the annual conference of the New Jersey State League of Municipalities. It issues a quarterly newsletter and represents the interest of municipal assessors before the Legislature. The Association sponsors the Society of Municipal Assessors, an organization in which membership is conditioned upon substantial experience in the assessing field and upon the satisfactory completion of required examinations and appraisals. The Association also assists in the presentation of training programs for municipal assessors. The names of the Association's officers may be obtained from Vicki Mickiewicz, Telephone (732) 341-1000, Extension 303.

- 308.3 County Associations of Assessors.** Municipal assessors have formed county associations affiliated with the Association of Municipal Assessors of New Jersey. The names of the presidents of the county associations are available from the county boards of taxation.
- 308.4 Association of County Tax Board Commissioners & County Tax Administrators.** The Association of County Board of Taxation Commissioners and County Tax Administrators is an organization of county tax board members and county tax administrators. The Association presents training programs for its membership and assists with assessor training. A summer conference for county board of taxation commissioners and county tax administrators is held annually. Committees of the Association meet regularly with other tax officials to discuss coordination of policies and to advise on the implementation of rules and regulations.
- 308.5 New Jersey State League of Municipalities.** The New Jersey State League of Municipalities is an association of municipal governments. The League publishes a monthly magazine, *New Jersey Municipalities*, represents the interests of municipal governments before the Legislature, serves as a clearinghouse for information concerning municipal government in New Jersey, and holds an annual conference in Atlantic City each November. The League also acts as a co-sponsor of training programs for tax assessors. The office of the League is located at 407 W. State Street, Trenton, New Jersey 08618. Telephone: (609) 695-3481.

309. Useful Publications

- 309.1** The New Jersey Division of Taxation's Property Administration Branch provides: the *Real Property Appraisal Manual for New Jersey Assessors*, Volumes I and II, for a charge of \$28.00; and the *Handbook for New Jersey Assessors* for a charge of \$30.00. To purchase the *Manuals* or *Handbook* please contact: Property

Administration, P. O. Box 214, New Jersey Division of Taxation, Trenton, New Jersey 08646-0214, Telephone No. (609) 292-9200.

Property Administration Branch also issues the *Assessors' Law Manual* and *Property Administration Work Calendar for Municipal Tax Assessors, Tax Collectors and Treasurers*.

Other helpful publications generated by the Division of Taxation are: a quarterly newsletter, the *New Jersey State Tax News*; and the Annual Report.

310. The Assessor's Calendar

310.1 Most work of the assessor must be performed in accordance with a calendar of dates, usually specified by law. Table 3-1 provides key dates for assessors taken largely from the *Property Administration Work Calendar for Municipal Tax Assessors, Tax Collectors and Treasurers of New Jersey*. The assessor should have some knowledge of Collectors' dates also. The *Work Calendar* is distributed each year by Property Administration's Local Property Branch.

The assessor should note that the calendar dates in many cases are deadlines for filing completed lists, reports, or other documents. The preparation of these documents cannot be left until the statutory deadline. The assessor should estimate preparation time of each document and begin well in advance of the due dates.

To simplify the use of this calendar as a daily check-off list for the assessor, the actions dealing with the pretax year, the tax year, and the post-tax year have been consolidated into a single twelve-month listing. See Table 3-2. Each item should be read carefully to make sure of the year concerned.

Note: Tax Court Dates - Dates for filing complaints (appeals) with the Tax Court are not separately shown, but are in accordance with the following schedule: complaints to review any Equalization Table are to be filed within 45 days of the adoption or promulgation of the Table; complaints to review all other actions of a county board of taxation are to be filed within 45 days of the action to be reviewed; complaints to

review actions by the Director of the Division of Taxation or any other State agency (other than an equalization table) are to be filed within 90 days of the action reviewed.

REFERENCES:

N.J.S.A. 54:51A-4, 2A:3A-4.1

Rules of the Tax Court, 8:4-1 (a) and (b).

Table 3-1

Monthly Calendar of Key Dates

JANUARY

Code Key

A = Assessor

C = Collector

CBT = County Board of Taxation

NJSA = New Jersey Statutes Annotated

NJAC = New Jersey Administrative Code

DATES	CODE		ASSESSORS' HANDBOOK	ASSESSORS' LAW MANUAL	N.J.S.A. N.J.A.C.
Jan. 1 (on or before)	A	On or before January 1 of the year following the year in which a tax map is approved, the taxing district must file a duplicate of the map with the County Clerk or the County Register of Deeds.		93-993	54:1-15
Jan. 1 *	A C CBT	Appeals from added assessments shall be heard by the County Board of Taxation within one month after the last day for filing such appeals.		94-965	54:4-63.11
Jan. 1 *	A C CBT	Appeals from assessors' omitted assessments for current year shall be heard by the County Board of Taxation not later than January 1.		95-001	54:4-63.39
Jan. 1	C	Unpaid real property taxes become a lien if on Calendar Year. Accrue to Tax Title Lien Ledger.			54:5-6
Jan.10 (before)	A	Assessor to be notified of material depreciation of structure occurring after October 1 and before January 1.		94-917	54:4-35.1
Jan. 10 (on or before)	A	File with County Board of Taxation copies of Initial Statement and Further Statement.		94-755	54:4-4.4
Jan. 10 (by)	A CBT	Assessors to file the original and two copies of forms JDC-1 and JDC-2 with the County Tax Administrator by January 10 of each tax year.			
Jan. 10 (by)	A CBT	Assessment Lists and duplicates filed with County Board of Taxation.		94-916	54:4-35
Jan.10 (on or before)	A CBT	File with County Board of Taxation a duplicate copy of a municipal tax map. In any year in which no revisions were required to be made to a tax map, the County Board of Taxation may, upon proper notification by the tax assessor of that municipality, waive the requirement of filing a copy of the tax map with the Board for that year.		93-993	54:1-15; N.J.A.C. 18:23A- 1.27(h)
Jan. 10 (on or before)	A	Assessors to forward one copy of each FA-1 form filed to apply for Farmland Assessment for tax year to Property Administration.		94-871	54:4-23.21
Jan. 10	A CBT	Form SR-3A (two copies) to be filed at the County Board of Taxation.		94-878	54:4-26
Jan. 10 (on or before)	A CBT	File with County Board of Taxation a statement of the estimated total amount of approved veteran and property tax deductions allowable against taxes.			

Table 3-1

JANUARY (con't)					
Jan. 10 (after)	C CBT	County Board of Taxation may permit tax collector to have custody of tax duplicate.			
Jan. 30 (by)	CBT	County Tax Administrator shall forward copies of forms JDC-1 and JDC-2 to the municipal finance officer and to the Director, Local Government Services.			
* Complaints (appeals) from judgments rendered by County Board of Taxation on added and omitted assessment appeals must be filed with the Tax Court within forty-five days of the service of such judgment. 54:54A-1					

Table 3-1

FEBRUARY

DATES	CODE		ASSESSORS' HANDBOOK	ASSESSORS' LAW MANUAL	N.J.S.A. N.J.A.C.
Feb. 1 (on or before)	A CBT	Assessor shall notify by mail each taxpayer of the current assessment and preceding year's taxes. Thereafter, the assessor or County Board of Taxation shall notify each taxpayer by mail within thirty days of any change to the assessment. A taxpayer shall have forty-five days to file an appeal upon issuance of a notification of a change in assessment.		94-922b	54:4-38.1
Feb. 1	A CBT	County Board of Taxation may, upon the written application of the taxpayer and the approval of the Director of the Division of Taxation, whenever a local assessor fails, for any reason, to mail or otherwise deliver a notification of assessment or change in assessment, extend the time for appeal provided in R.S. 54:3-21 for any taxpayer feeling aggrieved by the assessed valuation of his property, or feeling that he is discriminated against by the assessed valuation of other property in the county.		94-277	54:3-21.4
Feb. 1	A CBT	MOD IV Master file sent to Property Administration via magnetic tape.			
Feb. 1 (on or before)	C	Forward Annual Post-Year Statement (Form PD 5) to recipients of prior year's property tax deduction.		94-803	54:4-8.44a
Feb.1	C	First installment of taxes due.		95-014	54:4-66a
Feb. 1 (on or before)	A CBT	Schedule of office hours for assessors summarized by County Tax Administrator and furnished to Director, Division of Taxation.		94-268	N.J.A.C. 18:12A-1.3 (f)1
Feb. 15	C	County taxes on added and omitted assessments payable by municipality.		95-027 94-964 94-976	54:4-74 54:4-63.10 54:4-63.22
<p>NOTE: Complaints (appeals) from judgments rendered by County Board of Taxation on added and omitted assessment appeals must be filed with Tax Court within forty-five days of the service of such judgment. 54:54A-1</p>					

Table 3-1

MARCH

DATES	CODE		ASSESSORS' HANDBOOK	ASSESSORS' LAW MANUAL	N.J.S.A.
March 1 (on or before)	A C	On or before March 1, all recipients of a property tax deduction for the prior tax year must file a Post-Tax Year Statement (PD 5) with the municipal tax collector acknowledging income for the prior year and their anticipated income for the current year.		94-803	54:4-8.44a
March 1 (by)	CBT	County Tax Administrator shall submit copy of equalization table to County Board of Taxation, mail copy to the assessor of each district, to the Division of Taxation, and post a copy at the court house.		94-269	54:3-17
March 10 (before)	A CBT	County Board of Taxation must complete hearings, held before March 10 of the tax year, for the purpose of reviewing the equalization table, with respect to the several taxing districts of the county. At the first hearing, any taxing district may object to the ratio or valuation fixed for any other district, but no increase in any valuation as shown in the table shall be made by the board without giving a hearing, after three days' notice, to the governing body of the taxing district affected.		94-270	54:3-18
March 10 *	CBT	Following confirmation of the county equalization table, copies must be sent by the County Board of Taxation to each taxing district in the county, to the Director of the Division of Taxation and the Tax Court.		94-271	54:3-19
March 31 (on or before)	CBT	County Board of Taxation to notify Director, Division of Local Government Services, when copy of budget resolution (in calendar year municipality) showing amount to be raised by taxation, has not been received.			40A:4-16
* Complaints from a county equalization table must be filed with the Tax Court within forty-five days of promulgation.					

Table 3-1

APRIL

DATES	CODE		ASSESSORS' HANDBOOK	ASSESSORS' LAW MANUAL	N.J.S.A.
Apr. 1 (after)	C	Commence sale of property for prior year's delinquent taxes and other municipal liens if on calendar year.			54:5-19
Apr. 1 (on or before)	A C CBT	Taxpayers and taxing districts may appeal assessed valuations to the County Board of Taxation. (Where assessed valuation of property subject to appeal exceeds \$750,000, appeal may be made directly to Tax Court.)		94-274	54:3-21
Apr. 1	A CBT	During the nineteen days next preceding April 1, a taxpayer or a taxing district shall have twenty days from the date of service of the petition or complaint to file a cross-petition of appeal with County Board of Taxation or a counterclaim with the clerk of the Tax Court, as appropriate.		94-274	54:3-21
Apr. 1 (on or before)	C	Notice of Disallowance of property tax deduction to be mailed when Post-Tax Year Statement either is not filed or reveals income in excess of \$10,000.		94-803	54:4-8.44a
Apr. 1 (by)	A CBT	County budgets to be certified to County Board of Taxation.		94-925 94-926	54:4-41
Apr. 1 (on or before)	A C CBT	County Boards of Taxation to establish by resolution the percentage level of taxable value of real property.		94-511	54:4-2.27
Apr. 10 (on or before)	CBT	County Boards of Taxation to mail copy of resolution establishing percentage level of taxable value of real property to Director of Tax Division, each assessor and municipal clerk.		94-511	54:4-2.27
Apr. 15	CBT	Form SR-3A to be filed by County Board of Taxation with Property Administration.			
NOTE: Complaints (appeals) from judgments rendered by County Board of Taxation must be filed with the Tax Court within forty-five days of the service of such judgment. 54:54A-1					

Table 3-1

MAY

DATES	CODE		ASSESSORS' HANDBOOK	ASSESSORS' LAW MANUAL	N.J.S.A.
May 1 (on or before)	C	Annual Post-Tax Year Statement (Form PD 5) to be filed with municipal tax collector where property tax deduction recipient was ill or a medical problem existed per documentation which prevented timely filing on or before March 1.		94-803	54:4-8.44a
May 1	C	Second installment of taxes due.		95-014	54:4-66a
May 20 (on or before)	CBT	Table of Aggregates to be completed by County Board of Taxation, "copied from the duplicates of the several assessors" and the certifications of the Director of the Division of Taxation relating to second-class railroad property.		94-941	54:4-52
May 20 (on or before)	CBT	County Boards of Taxation to certify general tax rates, developed basically by dividing budgets currently being transmitted to the County Board of Taxation for county purposes and schools by the tax year's aggregate assessed valuation for each municipality.		94-941	54:4-52
May 23 (on or before)	CBT	Table of Aggregates shall be signed by the members of the County Board of Taxation and transmitted within three days to the Directors of Division of Taxation and Division of Local Government Services in the Department of Community Affairs, the State Auditor, the clerk of board of freeholders, and the clerk of each municipality in the county.		94-941	54:4-52
NOTE: Complaints (appeals) from judgments rendered by County Board of Taxation must be filed with the Tax Court within forty-five days of the service of such judgment. 54:54A-1					

Table 3-1

JUNE

DATES	CODE		ASSESSORS' HANDBOOK	ASSESSORS' LAW MANUAL	N.J.S.A.
June 1 (on or before)	C	Disallowed property tax deduction recipients required to repay deduction previously granted.		94-803	54:4-8.44a
June 1	C	Disallowed property tax deduction claims, if unpaid, become real property liens.		94-803	54:4-8.44a
June 1 (on or before)	C	Notice of disallowance of property tax deduction to be sent when Post-Tax Year Statement is not filed, or reveals income in excess of \$10,000, for those recipients whose illness or medical problem prevented timely filing on or before March 1.		94-803	54:4-8.44a
June 1 (on or before)	A	Assessor must notify all claimants of property tax deductions which have been disallowed for the tax year that the deduction has not been granted (Form PD 4).		94-803	54:4-8.44a
June 3 (on or before)	C CBT	Corrected, revised and completed tax duplicates to be delivered to tax collectors by County Board of Taxation. Proceed with billing.		94-945	54:4-55
June 5 (on or before)	C CBT	Certification of Property Tax Deductions (Form PD 65.10) and Certification of Veterans Deductions (Form VE-WVE-1) must be completed and forwarded by tax collector to County Board of Taxation.			
End Monday in June	A	Assessors, if required by Director, Division of Taxation, shall report to the Director the description and valuation of railroad property not used for railroad purposes.			54:29A-16
June 15 (on or before)	CBT	Annually, County Board of Taxation to certify to Director, Division of Taxation a summary as to number and dollar amount of property tax deductions and veterans deductions allowed by each district.		94-811	54:4-8.52

Table 3-1

JULY

DATES	CODE		ASSESSORS' HANDBOOK	ASSESSORS' LAW MANUAL	N.J.S.A.
July 1 (on or before)	C	Disallowed property tax deduction recipients, granted an extension, required to pay deduction previously granted.		94-803	54:4-8.44a
July 1	C	Disallowed property tax deductions, where extension was granted, if unpaid, become real property liens.		94-803	54:4-8.44a
July 1	A CBT	MOD IV Master file sent to Property Administration via magnetic tape.			
July 1 (on or before)	A	On or before July 1, the assessor shall mail to each taxpayer whose land has been assessed for the current tax year under the provisions of the "Farmland Assessment Act of 1964" a copy of the form prescribed to claim a continuance of valuation under the Act for the next tax year together with a notice that the completed form is required to be filed with the assessor on or before August 1.		94-865	54:4-23.15a
2nd Tuesday in July	CBT	State Equalization Table prepared.		94-024 94-025	54:1-34; 54:1-35

Table 3-1

AUGUST

DATES	CODE		ASSESSORS' HANDBOOK	ASSESSORS' LAW MANUAL	N.J.S.A.
Aug. 1 (on or before)	A	All owners of farmland who would claim to have their land assessed under the Farmland Assessment Act must file an application (Form FA-1) with the tax assessor.		94-861	54:4-23.1 et seq.
Aug. 1	C	Third installment of taxes due.		95-014	54:4-66a
Aug. 5 (on or before)	A	All SR-1A forms showing information on sales transactions to be used in compiling the Table of Equalized Valuations for State School Aid must be received by Property Administration on or before August 5.			
Aug. 15 (on or before)	CBT	President of each County Board of Taxation annually shall file a report to the Director of the Division of Taxation.		94-256	54:3-5.1
Aug. 25 (by)	CBT	Completion of State Equalization Table by Director, Division of Taxation.		94-024	54:1-34

Table 3-1

SEPTEMBER

DATES	CODE		ASSESSORS' HANDBOOK	ASSESSORS' LAW MANUAL	N.J.S.A.
Sept. 1 (on or before)	A	The assessor may grant an extension of time for filing Form FA-1 where it shall appear that failure to file by August 1 was due to illness of the owner, or death of the owner or an immediate member of the owner's family.		94-861	54:4-23.6
Sept. 1 (on or before)	A	Tangible business personal property returns of local exchange telephone, telegraph and messenger systems companies filed. On or before September 1 with respect to the following tax year and thereafter, owners of tangible personal property used in business of local exchange telephone, telegraph, and messenger systems are required to file returns with the assessor for the taxing district in which the said property is located.		94-532	54:4-2.48
Sept. 13 (on or before)	CBT	Table of Aggregates shall be transmitted within three days to the Directors of Division of Taxation and Division of Local Government Services in the Department of Community Affairs, the State Auditor, municipal clerk, and clerk of board of freeholders.		94-942	54:4-52
Sept. 15 (on or before)	A	Statement of the taxable value of State-owned real property filed with the Director of the Division of Taxation.		94-489	54:4-2.2c

Table 3-1

OCTOBER

DATES	CODE		ASSESSORS' HANDBOOK	ASSESSORS' LAW MANUAL	N.J.S.A.
Oct. 1	A	All real property which is located in the taxing district is valued for tax purposes as of October 1 of the pretax year.		94-916	54:4-35
Oct. 1	A C	All required conditions for a veteran's \$50 tax deduction must exist as of October 1 of the pretax year.		94-787	54:4-8.15
Oct. 1	A C	Required conditions for property tax deduction must exist as of October 1 of pretax year. (Sixty-five years of age for senior citizens, fifty-five years for surviving spouse, or occurrence of disability, by December 31 of the pretax year.)		94-802	54:4-8.44
Oct. 1 (on or before)	A	Initial application (Form F.S. 1) for a blast or radiation fallout shelter tax exemption must be filed with assessor.		94-622	54:4-3.50
Oct. 1 (on or before)	A	The State Farmland Evaluation Advisory Committee (F.E.A.C.) publishes recommended agricultural land values for use with the Farmland Assessment Act.		94-870	54:4-23.20
Oct. 1* (on or before)	A	The Director of the Division of Taxation promulgates the Table of Equalized Valuations for State School Aid.		94-029	54:1-35.1
Oct. 1	A C	Added Assessment List and duplicate must be filed with County Board of Taxation.		94-959	54:4-63.5
Oct. 1	A C	Omitted Assessment List and duplicate must be filed with County Board of Taxation.		94-971	54:4-63.17
Oct. 1 (on or before)	A	Initial application (Form WS-1) for water supply and sewerage disposal facilities exemption must be filed with assessor.		94-633	54:4-3.61
Oct. 1	A	Exempt real property sold to non-exempt owner or any real property improved after October 1 and before January 1 may be valued and assessed as of first day of month following completion or sale of said property.		94-956 94-981	54:4-63.2 54:4-63.28
Oct. 1	A	Assessor shall determine the true taxable value of an improvement, conversion or construction of property which has applied for exemption and/or abatement.		92-700c	40A:21-1 et seq.
Oct. 6 (on or before)	CBT	County Board of Taxation to notify Director, Local Government Services, when copy of budget resolution (in State fiscal year municipality) showing amount to be raised by taxation, has not been received.			40A:4-16
Oct. 10 (on or before)	C CBT	Added and omitted tax duplicates to be delivered by County Board of Taxation to collectors. Proceed with billing.		94-959 94-917	54:4-63.5 54:4-63.17

Table 3-1

OCTOBER (con't)					
DATES			ASSESSORS' HANDBOOK	ASSESSORS' LAW MANUAL	N.J.S.A.
Oct. 25 (before)	C	Added and omitted assessment bills to be mailed.		94-961 94-973	54:4-63.7 54:4-63.19
Oct. 31 (on or before)		The State Treasurer annually shall pay and distribute the Homestead Property Tax Rebate for the prior tax year.		94-814w	54:4-8.57 et seq.
* Taxing districts may appeal to the Tax Court to review Table of Equalized Valuations within forty-five days following promulgation of Table. 54:1-35.1					

Table 3-1

NOVEMBER

DATES	CODE		ASSESSORS' HANDBOOK	ASSESSORS' LAW MANUAL	N.J.S.A.
Nov. 1	A	All new applicants for property tax exemption must file an Initial Statement (Form I.S.) with the assessor. If an exemption has been granted for past years, the applicant must file a Further Statement (Form F.S.) by November 1 of every third year.		94-755	54:4-4.4
Nov. 1 (on or before)	A	Assessor to send Notice of Disallowance to applicants requesting valuation under the Farmland Assessment Act where such claim has been disallowed.		94-862	54:4-23.13b
Nov. 1	C	Fourth installment of taxes due.		95-014	54:4-66a
Nov. 1	C	Omitted assessment taxes payable.		94-974	54:4-63.20
Nov. 1	C	Added assessment taxes payable.		94-962	54:4-63.8
Nov. 15 (on or before)	A C CBT	The Director, Division of Taxation shall notify the County Board of Taxation and the taxing district affected of any change, addition or revision to the statement of State-owned property values filed by the assessor on or before September 15.		94-490	54:4-2.2d
Nov. 15 (by)	A	Taxing districts may appeal to the Tax Court to review Table of Equalized Valuations within forty-five days following promulgation of Table.		94-029	54:1-35.1

Table 3-1

DECEMBER

DATES	CODE		ASSESSORS' HANDBOOK	ASSESSORS' LAW MANUAL	N.J.S.A.
Dec. 1 (by)	A	Assessor may accept FA-1 applications up to December 1 of the pretax year in cases where a revaluation is to be placed on the tax list for the year for which farmland assessment is applied.		94-861	54:4-23.13a
Dec. 1 (on or before)	A C	Appeals from added assessments to be filed with County Board of Taxation.		94-965	54:4-63.11
Dec. 1 (on or before)	A C	Appeals from assessors' omitted assessments for current year to be filed with County Board of Taxation.		95-001	54:4-63.39
Dec. 31 (on or before)	A	Legal advertisement--where and when tax list may be inspected by any taxpayer to ascertain what assessments have been made, and to confer informally with the assessor as to the correctness of the assessments, so that any errors may be corrected before the filing of the assessment list and duplicate.		94-922	54:4-38
Dec. 31 (on or before)	A C	Applications for veterans' deductions and property tax deductions for current year must be filed with assessor in pretax year, thereafter with collector during the tax year.		94-785 94-801	54:4-8.13 54:4-8.43
Dec. 31 (on or before)	C	Applications for veterans' deductions and property tax deductions for current year must be filed with collector.		94-785 94-801	54:4-8.13 54:4-8.43
Dec. 31 (on or before)	C	Last day for holding tax sale of prior year's delinquent taxes and other municipal liens if on calendar year.			54:5-19

Table 3-2

Calendar of Key Dates

	Date	Regular Assessments			Tax Deduction and Exemptions	Equalization	
		Real Property	Personal Property Used in Business	Added and Omitted Assessments		County Equalization	For State School Aid
PRE-TAX YEAR	Jan.		Jan. 1				
	April	Apr. 1 Apr. 10					
	July	Jul. 1					
	Aug.	Aug. 1					
	Sept.		Sept. 1		Sept. 15		
	Oct.	Oct. 1			Oct. 1		
	Nov.	Nov. 1		Nov. 1	Nov. 1		
	Dec.	Dec. 31		Dec. 1	Dec. 31		
TAX YEAR	Jan.	Jan. 1 Jan. 9 Jan. 10		Jan. 10	Jan. 10	Jan. 15	Jan. 10 Jan. 30
	Feb.	Feb. 1		Feb. 1			
	March			Mar. 1		Mar. 1 Mar. 10	
	April	Apr. 1		Apr. 1			
	May	May 20				May 20	
	June	2nd Monday in June			June 1 June 5 June 15		
	July						
	Aug.						Aug. 5
	Sept.						
	Oct.			Oct. 1			Oct. 1
	Nov.			Nov. 1	Nov. 1 Nov. 15		Nov. 15
	Dec.	Dec. 31		Dec. 1	Dec. 31		
POST TAX YEAR	March				Mar. 1		
	April				April 1		
	May				May 1		
	June				June 1		
	July				July 1		

311. Assessment Lists

311.1 Assessors must be familiar with a number of different assessment lists. In preparing and filing these lists, the assessor officially places his assessment on each property.

311.2 Tax Lists - Regular. All regular assessments of real property and tangible personal property used in business must be entered on the Real Property Tax Assessment List and the Personal Property used in Business Tax Assessment List filed with the county board of taxation by January 10 of the tax year. The terms "Assessment List" and "Tax List" are used interchangeably in both the statutes and regulations.

311.21 Maintaining and Changing Tax Lists. Assessors are required to keep their Assessment Lists current. County recording officers are required by law to provide the assessor with abstracts of deeds from property transactions affecting title. Statute also permits new property owners to present their deeds or other proofs of title for proper notation on the Tax List. Assessors are sometimes asked by attorneys, divorced parties, heirs or devisees etc. to change the names of property owners on the Tax List.

It is important to recognize that a Tax List is not regarded as an official statement of ownership. In fact, the law provides, "...No assessment of real or personal property shall be considered invalid because listed or assessed in the name of one not the owner thereof, or because erroneously classed as the land of an unknown..." However, because accurate Tax Lists are necessary to the orderliness of the assessment function and to correct identification of persons responsible for payment of taxes, assessors should be careful to obtain adequate authorization for such changes. The following documents may be used to support requests for name changes on a Tax List:

- (1) a new deed, properly executed;
- (2) a copy of a probated will, accompanied by a probate order;
- (3) a court order or a Surrogate's Letter of Administration;
- (4) a death certificate for the purpose of deleting the deceased's name;

- (5) a written statement of an attorney indicating ownership status and advising that change is warranted; and
- (6) a written statement by a new owner showing evidence of title and notifying the assessor of the title change.

REFERENCES:

N.J.S.A. 54:4-29; 54:4-31; 54:4-54.

311.22 Form and Content of Real Property Tax Lists. The Director of the Division of Taxation prescribes the form of the Real Property Tax Assessment List as authorized by law. The list is to be 14 by 17 inches in size. The height of each property line on the list should permit four lines of printing. Every page heading is to consist of the following information:

(a) Title: REAL PROPERTY TAX LIST

An identical form titled: REAL PROPERTY TAX DUPLICATE must also be prepared for all copies of the Real Property Tax List.

(b) Name and number of taxing district and county. Example, East Windsor Township 01, Mercer County 11.

In addition to the page heading, the following information must be provided for each property on the Real Property Tax List in the appropriate numbered column or field:

(1) Line Numbers Column -

- identifies every real property parcel's position on the Real Property Tax List. Each line must be numbered consecutively on each page of the List.

(2) Block & Lot Numbers, Qualification Codes & Account Number Column -

- identifies the property in relation to blocks and lots on the tax map.
- further identifies, where needed, the property by qualification code such as with duplicate block and lot numbers of condominium units.
- lists the account number if the municipality has an account numbering system to identify taxpayers.

(3) Land Dimensions, Building Descriptions, Additional Lots, Acreage,

Property Classification Column -

- shows land dimensions and size, in feet or acres.
- shows type of building construction by code:

BUILDING DESCRIPTIONS

Format:Stories-Structure-Style-Garage

STORIES		C	Apartments
S	Prefix S with number of stories	D	Dutch Colonial
STRUCTURE		E	English Tudor
AL	Aluminum Siding	F	Cape Cod
B	Brick	L	Colonial
CB	Concrete Block	M	Mobile Home
F	Frame	R	Rancher
M	Metal	S	Split Level
RC	Reinforced Concrete	T	Twin
S	Stucco	W	Row Home
SS	Structural Steel	X	Duplex
ST	Stone	Z	Raised Rancher
W	Wood	O	Other
STYLE		2	Bi-Level
A	Commercial	3	Tri-Level
B	Industrial	GARAGE	
		AG	Attached Garage
		UG	Unattached Garage

NOTE: Number of Cars is prefixed to code.

EXAMPLE: 1.5S-ST-L-2AG MEANS:

1 1/2 Story Stone Colonial 2 Car Attached Garage

• shows property classification by code:

- | | |
|--|------------------------------------|
| 1 = vacant land | 15A = public school property |
| 2 = residential | 15B = other school property |
| 3A = farm - regular | 15C = public property |
| 3B = farm - qualified for
farmland assessment | 15D = church & charitable property |
| 4A = commercial | 15E = cemeteries & graveyards |
| 4B = industrial | 15F = other exempt properties |
| 4C = apartment | |

• shows additional lots which overflow from column 2.

(4) Owner's Name and Mailing Address Column -

- gives full name and address of the owner.
- shows assigned billing codes for banks or institutions receiving duplicate tax bills.
- shows property location here also.

(5) Taxable Value of Land, Improvements and Total Taxable Value Column -

- shows the taxable value of land and the taxable value of improvements, and the total taxable value of land and improvements. The values are arranged in a "stacked" fashion for each individual line item.

(6) Exemptions Column -

- shows the dollar amount of any partial exemption reducing the taxable value of the property. A portion of this column also lists the exemption code:

- | | | |
|---|---|--------------------------------------|
| P | - | Pollution Control |
| F | - | Blast or Radiation Fallout Shelter |
| W | - | Water Supply Control |
| H | - | Home Improvement Exemption |
| E | - | Automatic Fire Suppression Equipment |
| M | - | Multiple Family Dwelling Improvement |
| B | - | Class 4 Abatement |

- G - Commercial Industrial Exemption
- I - Dwelling Exemption
- J - Dwelling Abatement
- K - New Dwelling/Conversion Exemption
- L - New Dwelling/Conversion Abatement
- N - Multiple Dwelling Exemption
- O - Multiple Dwelling Abatement
- U - Urban Enterprise Zone Abatement

(7) Net Taxable Value Column -

- gives the sum of the figures in Column (5) minus any figures in Column (6).

(8) Deductions Column -

- shows property tax deductions granted according to code:

- S = Senior Citizen Deduction
- V = Veteran Deduction
- W = Veteran's Widow Deduction
- D = Disabled Person Deduction
- R = Surviving Spouse Deduction

- shows the number of deductions for qualified veterans, veterans' spouses, senior citizens, disabled persons or surviving spouses and shows the total number of property owners for prorating deductions where multiple ownership occurs.

(9) Special Tax Codes Column -

- shows by code properties located in areas within the taxing district having special tax rates for services such as fire protection, sewerage disposal, lighting or water districts.

- F = Fire
- G = Garbage
- S = Sewer

L = Light

W = Water

REFERENCES:

N.J.S.A. 54:4-26, 54:4-28, 54:4-35.

N.J.A.C. 18:12-2.1, 18:12-2.2.

311.23 Form & Content of Personal Property used in Business Assessment List.

The Director of the Division of Taxation prescribes the form of the Personal Property used in Business Assessment List as authorized by law. However, since this List is usually small, the column headings and arrangement are preprogrammed into the database for production of the Real Property Tax List. Therefore, separate pages for business personalty need not be purchased from a commercial printer, but are printed automatically when the data processing system makes up the Personal Property used in Business Assessment List.

The list is to contain the following:

(a) Title: TANGIBLE PERSONAL PROPERTY OF TELEPHONE,
PIPELINE AND MISCELLANEOUS TAX LIST

(b) Name and number of taxing district and county

In addition to the page heading, the following information must be provided for each property on the personal property tax list in the appropriate numbered column:

(1) Block & Lot Numbers, Qualification Codes & Account Numbers Column -

- identifies the location of personal property used in business in relation to tax map designations.
- lists the account numbers only if the municipality is using an account numbering system to identify taxpayers.

(2) Property Description and Class Columns -

- shows type of building construction by code.
- shows property classification code designating the type of business the personal property is being used for. The codes are:

6A Personal Property Telephone

6B Pipeline

6C Miscellaneous

(3) Owner's Name and Mailing Address Column -

- gives full name and address of the owner of the personal property used in business. Space is also provided for the location of the personal property, if not assigned a Block and Lot location in Column 1.

(4) Reported Depreciated Book Value Column -

- shows amounts taken from line 8 of Form PT-10, Return of Tangible Personal Property Used in Business, or of Form PT-10.1, Return of Machinery, Apparatus or Equipment of a Petroleum Refinery, Etc.

(5) Average Assessment Ratio Column -

- provides the Director's average weighted ratio, promulgated on October 1 of the year immediately prior to the tax year for districts which have not effected a district-wide adjustment of real property taxable valuations for the tax year at issue. If the Director's average weighted ratio exceeds the county percentage level, then the county percentage level is shown. For taxing districts which have effected a district-wide adjustment of taxable values for the tax year at issue, the county percentage level established for taxable values of real property is also used for tangible personal property.

In no instance may the percentage figure in Column 6 exceed 100%.

(6) Taxable Value of Tangible Personal Property Column -

- reflects amounts obtained by multiplying the figures shown respectively in Column 4 by the ratios shown in Column 5.

Amounts are those to which the tax rate is applied to develop the taxes payable by the owners of the personal property used in business, as listed.

(7) Special Tax Codes Column -

- shows the code of any special district in which the business personal property reflected on a particular line is located. Codes for special taxing districts are:

F = Fire
G = Garbage
S = Sewer
L = Light
W = Water

REFERENCES:

N.J.S.A. 54:4-2.25 et seq.

311.24 Assessor's Affidavit. Each assessor is required to complete and file with his Real Property Tax List and Personal Property Used in Business Tax List and their Duplicates the following affidavit:

"I, as assessor of the of do swear (or affirm) that the foregoing list contains the valuations of all the property liable for taxation in the taxing district in which I am assessor, and that such property has been valued without favor or partiality, at its taxable value and I have allowed only such exemptions as are prescribed by law."

Where a "district-wide adjustment" of real property taxable valuations has been put into effect, the assessor must add to the affidavit the following statement:

"I do further swear (or affirm) that, for the tax year 19____, I have completed and put into operation a district-wide adjustment of real property taxable valuations and such taxable valuations conform to the percentage level established for such year for expressing the taxable value of real property in the county."

REFERENCES:

N.J.S.A. 54:4-36.

311.25 Filing the Assessment Lists. The regular Real Property Tax List is prepared by the assessor in triplicate, with the original and the first copy being filed with the county board of taxation by January 10 of the tax year. The original is retained by the county tax board. The first copy, called the Tax Duplicate is returned to the assessor, who turns it over to the municipal tax collector for posting. The second copy of each List is retained in the assessor's office.

REFERENCES:
N.J.S.A. 54:4-36.

311.26 Extending the Tax. Once the county board of taxation strikes the tax rates for the taxing districts, each assessor obtains the Tax Duplicate, either from the board or the tax collector, and "extends" the tax. That is, he multiplies the taxable value of each property by the appropriate general tax rate for the district and enters it on the Duplicate List.

If special district taxes are to be levied, the assessor calculates the tax rate for special district purposes, unless the county board of taxation has already done so, by dividing the amount to be levied by the taxable value of all property within the limits of the district, and adds this rate to the rates certified by the county tax board.

After the taxes are extended, the assessor returns the Tax Duplicate to the county board of taxation which, by May 13 of the tax year, must correct and revise both the Tax List and Duplicate, and return the Duplicate to the tax collector, certified as the true record of taxes to be levied. Any extensions of taxes made prior to changes, revisions or corrections entered on the Real Property Tax List by the county board of taxation must be corrected before bills are mailed.

In current practice, the extension of taxes is accomplished automatically by computer.

REFERENCES:
N.J.S.A. 54:4-9, 54:4-48, 54:4-55.

311.3 Exempt Property List. All cemeteries, churches, public buildings, and other real

property exempt from taxation must be placed on an Exempt Property List, filed with the county board of taxation by January 10 of the tax year.

REFERENCES:
N.J.S.A. 54:4-27.

311.31 Form and Content of the Exempt Property List.

- (a) Title: EXEMPT PROPERTY LIST
(b) Name and Number of Taxing District and County

The Exempt Property List headings on the Columns 1, 2 and 4 are identical to those on the Real Property Tax List.

Column 3. Name of Facility -

- gives a descriptive word or name for each property listed, as well as the Building Description Code, Property Classification and Land Dimensions.
- Acreage is calculated based on the entry in the land dimension field.
- Codes for exempt property classes are:

15A = public school

15D = church & charitable

15B = other school

15E = cemeteries & graveyards

15C = public property

15F = other exempt

Column 5. Identification Code -

- has three segments for codes reflecting: type of ownership; purpose or use of the exempt property; and specific description of the exempt property.

Column 6. Statute Under Which Exemption is Claimed -

- cites the statute under which the property is exempted.

Column 7. Filing Date of Statement -

- lists filing dates of the Initial Statement claim for exemption, and every third year the Further Statement claim for continuing the exemption. Initial and Further Statements are not required of government owned exempt property.

Column 8. Land and Improvement Value -

- shows both the assessed value of the exempt land and the exempt improvement.

Column 9. Total Exempt Value -

- shows the total assessed value of exempt land plus exempt improvement.

311.32 Filing the Exempt Property List. The Exempt Property List is prepared in triplicate in the same manner as the regular Tax List. When filed with the county board of taxation on January 10 of the tax year, the Exempt Property List must be accompanied by copies of all Initial and Further Statements.

REFERENCES:

N.J.S.A. 54:4-4.4.

311.4 Added Assessment List. All added assessments of real property must be entered on an Added Assessment List filed with the county board of taxation on October 1 of the tax year.

REFERENCES:

N.J.S.A. 54:4-64.5.

311.41 Form and Content of the Added Assessment List. The Director of the Division of Taxation prescribes the form of the Added Assessment List. Page headings of every Added Assessment List must consist of:

- (a) Title: ADDED ASSESSMENT REAL PROPERTY TAX LIST
- (b) Name and number of the taxing district and county

In addition to the page heading, the following information must be provided for each property on the Added Assessment List in the appropriate column:

(1) Line Number Column -

- identifies the parcel of real property as to its position in the Added Assessment List. Each line must be numbered consecutively on each page of the list.

(2) Block & Lot Numbers, Qualification Codes and Account Number Column

- Block and Lot Numbers and Qualification Code - are used for identifying the property in relation to the tax map.
- Account Numbers are used in municipalities using this system to identify taxpayers.

(3) Land Dimensions, Building Description, Property Classification,

Additional Lots and Calculated Acreage Column -

- shows land dimensions and size, either in feet or acres.
- shows the type of construction by code:

BUILDING DESCRIPTION

Format: Stories-Structure-Style-Garage

STORIES		C	Apartments
S	Prefix S with number of stories	D	Dutch Colonial
STRUCTURE		E	English Tudor
AL	Aluminum Siding	F	Cape Cod
B	Brick	L	Colonial
CB	Concrete Block	M	Mobile Home
F	Frame	R	Rancher
M	Metal	S	Split Level
RC	Reinforced Concrete	T	Twin
S	Stucco	W	Row Home
SS	Structural Steel	X	Duplex
ST	Stone	Z	Raised Rancher
W	Wood	O	Other
Style		2	Bi-Level
A	Commercial	3	Tri-Level
B	Industrial	GARAGE	
		AG	Attached Garage
		UG	Unattached Garage

NOTE: Number of Cars is prefixed to code.

EXAMPLE: 1.5S-ST-L-2AG MEANS:

1 1/2 Story Stone Colonial 2 Car Attached Garage

- shows the property classification by code:

1	=	vacant land	15A	=	public school
2	=	residential	15B	=	other school
3A	=	farm - regular	15C	=	public property
3B	=	farm - qualified	15D	=	church & charitable
4A	=	commercial	15E	=	cemetaries & graveyards
4B	=	industrial	15F	=	other exempt
4C	=	apartment			

- shows additional lots which overflow from Column 2.
- shows acreage calculated from entry in land dimension field.

(4) Owner's Name & Mailing Address, Property Location & Billing Code

Column -

- gives full name and address of the owner.
- shows assigned billing codes for bank or institution receiving duplicate tax bills.
- shows property location here also.

(5) Taxable Value, Land Improvements, Exemption Amount & Code &

Net Total Column -

- identifies exemptions granted by code:

P	Pollution Control
E	Automatic Fire Suppression Equipment
M	Multiple Family Dwelling Improvement
B	Class 4 Abatement
G	Commercial Industrial Exemption
I	Dwelling Exemption
J	Dwelling Abatement
F	Fallout Shelter
W	Water Supply Control
H	Home Improvement Exemption
K	New Dwelling/Conversion Exemption
L	New Dwelling/Conversion Abatement

- N Multiple Dwelling Exemption
- O Multiple Dwelling Abatement
- U Urban Enterprise Zone Abatement

This column provides for a "stacking" of taxable values for Land, Improvements, the dollar amount of any Exemption applicable, and the Net Total of these items for each line item.

(6) Months Assessed Column -

- shows the number of whole months remaining in the calendar year following the date of assessed structure's completion or of property which ceased to qualify for exemption.

(7) Date of Completion Column -

- shows the month and day of a structure's completion or the cessation of qualification for tax exemption. This is the basis for prorating the added assessment.

(8) Prorated Assessment Column -

- shows the amount resulting from multiplying the full taxable value of the added assessment times the number of whole months remaining in the year following the date of the structure's completion and dividing this figure by 12.

(9) Total Real Property Tax Column -

- shows the amount of tax due on the added assessment calculated by multiplying the general tax rate for the year in which the added assessment is levied times the Prorated Added Assessment (Column 8).

(10) Special Tax Column -

- shows the code identifying the special district and the amount of special tax due if a property subject to added assessment is situated in a special taxing district (i.e. fire, sewer, light, etc.).

(11) Deductions Code Column -

- reflects by code any deductions which apply to the property subject to added assessment, and the amount deducted.

(12) Net Amount of Tax Column -

- contains the net added assessment tax due.

311.42 Filing the Added Assessment List. The Added Assessment List is prepared in triplicate, with the original and the first copy being filed with the county board of taxation on October 1 of the tax year, and the second copy being retained by the assessor. The first copy, called the assessor's Duplicate, must be returned by the county board to the municipal tax collector on or before October 10. Any corrections or revisions of the county board are entered both on the original list and on the Duplicate, and the Duplicate must be certified by the county board of taxation as the true record of the taxes to be levied.

REFERENCES:

N.J.S.A. 54:4-63.5.

311.5 Omitted Property Assessment List. All properties for which the county board of taxation has rendered judgment prior to October 1 that the property was omitted from assessment must be entered on the Omitted Property Assessment List which is filed with the county board on October 1 of the tax year. Also the Assessor's Omitted Property Assessment List and Duplicate containing assessments of omitted properties which the assessor himself has listed under the Alternate Method for levying an omitted assessment must be filed with the county board on October 1.

REFERENCES:

N.J.S.A. 54:4-63.15, 54:4-63.17, 54:4-63.22.

311.51 Form and Content of the Omitted Property Assessment List. The same forms used for the Added Assessment List may be used for the Omitted Property Assessment List by substituting the word omitted for added.

311.52 Filing the Omitted Property Assessment List. The Omitted Property Assessment List is prepared in triplicate in the same manner as the Added Assessment List.

REFERENCES:

N.J.S.A. 54:4-53.15, 54:4-63.17

312. The Table of Aggregates

312.1 On or before May 3 of the tax year, the county boards of taxation prepare a Table of Aggregates for each taxing district, using information in the assessors' Duplicates and information on the taxable value of second class railroad property supplied by the Director of the Division of Taxation.

REFERENCES:

N.J.S.A. 54:4-52.

312.2 **Form and Content of the Table of Aggregates.** The contents of the Table of Aggregates is prescribed in detail by law. However, the Director of the Division of Taxation may require additional information be included in the Table.

REFERENCES:

N.J.S.A. 54:4-52.

312.3 **Disposition of the Tables of Aggregates.** The Tables of Aggregates must be signed by the members of the county board of taxation and, within three days after May 3, transmitted to the county treasurer. The county treasurer is responsible for having the Tables printed and for transmitting certified copies to the Director of the Division of Taxation, the State Auditor, the clerk of each municipality in the county, and the clerk of the board of chosen freeholders.

REFERENCES:

N.J.S.A. 54:4-52.

312.4 **The Abstract of Ratables.** When the Tables of Aggregates are printed in a consolidated form, they are known as the Abstract of Ratables. The Abstract of Ratables contains the same information for all taxing districts in the county as is found in the individual Tables of Aggregates for each of the taxing districts. All county Abstracts of Ratables are reprinted in the *Annual Report of the Division of Taxation*.

EXHIBITS

HANDBOOK FOR NEW JERSEY ASSESSORS



EXHIBIT III-1

RECORDS RETENTION SCHEDULE FOR NEW JERSEY ASSESSORS

If any of the records listed below are involved in litigation, those records must be retained until the litigation is finally resolved.

<u>Title</u>	<u>Retention Period</u>
Assessor's Field Book (Workbook)	3 years
Building Permit (Assessor's copy)	1 year beyond reassessment determination
Certification of School District Requirements A4F-Form A (maintained by School Boards for 10 years)	1 year
Data Entry a. Accepted-Rejected List (Computer printout) b. Proof Book (Computer printout) c. Property Record Change Form N.J.P.T. - 19 d. Property Record Change Form Supplement N.J.P.T. - 20	after posting after posting after posting after posting
County Tax Board a. Appeals b. Judgments c. Stipulations d. Chapter 91 Income Statements	3 years 5 years 3 years 3 years
Exemptions and/or Abatements for New Construction, Conversion or Improvement of Residential One or Two Family, Commercial, Industrial or Multiple Dwellings. a. Form E/A-1 b. Notice of Exemption Abatement Disallowance c. Multiple Dwelling Forms	1 year beyond lapse in exemption 3 years 1 year beyond lapse in exemption
Deeds and/or Abstracts (Assessor's Copies)	as updated

EXHIBIT III-1

<p>Exempt Property</p> <ul style="list-style-type: none"> a. Exempt Property Initial Statement (Form I.S.) b. Exempt Property Further Statement (Form F.S.) 	<p>1 year beyond lapse in exemption</p> <p>as updated</p>
<p>Farmland Assessment</p> <ul style="list-style-type: none"> a. Farmland Assessment (Form FA-1) b. Denial Notice c. Rollback Complaint d. Rollback Judgment e. Income/Use Verification 	<p>3 years</p> <p>3 years</p> <p>3 years</p> <p>3 years</p> <p>3 years</p>
<p>Tax Maps (Assessor's Copies)</p>	<p>as updated</p>
<p>Property Records Cards</p>	<p>as updated</p>
<p>Return of Tangible Personal Property by Local Exchange Telephone, Telegraph Companies, etc. PT-10, PT-10.1</p>	<p>5 years.</p>
<p>Sales Ratio</p> <ul style="list-style-type: none"> a. Sales Ratio Forms SR1-A b. Usable Non-usable Listing - Monthly c. Usable Non-usable Listing - Cumulative d. Usable Non-usable Listing - Annual e. Sales Ratio Change Form SR-6 	<p>3 years</p> <p>until cumulative listing received</p> <p>until annual listing received</p> <p>2 years</p> <p>3 years</p>
<p>State Tax Court</p> <ul style="list-style-type: none"> a. Complaints b. Notice of Hearings c. Withdrawal Letter 	<p>3 years</p> <p>3 years</p> <p>3 years</p>
<p>Deduction Applications</p> <ul style="list-style-type: none"> a. Senior Citizen, Disabled Person, or Surviving Spouse Deduction Application (PTD - May, 1996) b. Notice of Disallowance (P.D. - 4) 	<p>3 years after title transfer</p> <p>3 years after title transfer</p>
<p>Subdivision Plans</p>	<p>1 year beyond reassessment determination</p>

EXHIBIT III-1

<p>Veterans' Exemption and/or Deduction Certificates</p> <ul style="list-style-type: none">a. Veteran or Surviving Spouse of Veteran or Serviceperson Claim for Property Tax Deduction (V.S.S. - April 1996)b. Disabled Veteran or Surviving Spouse of Disabled Veteran or Serviceperson Claim for Property Tax Exemption (D.V.S.S.E. - April, 1996)	<p>3 years after title transfer</p> <p>3 years after title transfer</p>
<p>NOTE * If any of the listed records are the subject of litigation they may not be destroyed even though their retention period has expired.</p>	

**RECORDS RETENTION SCHEDULE FOR NEW JERSEY COUNTY BOARDS
OF TAXATION**

<u>Description</u>	<u>Retention Period</u>
SR-1A Forms	5 years
Municipalities and School Districts Budgets (copies)	3 years unless in litigation
Tax Lists (Regular, Added Assessment, Omitted Assessment)	permanent
Tax Duplicate	5 years
School Requirement Certificates	3 years unless in litigation
State Tax Appeal Forms Filed with County after Final Judgment	7 years after final litigation
State Tax Appeal Judgment Filed with County after Final Judgment	7 years after final litigation
County-Board Tax Appeal Forms	7 years
County Board Tax Appeal Judgments	7 years
Recordings of Hearings	'til after final litigation
Omitted Assessment and Farmland Rollback Assessments	
a. Complaints	3 years unless in litigation
b. Hearing Notice & Proof of Service	3 years unless in litigation
c. Judgments	3 years unless in litigation
Exempt Property	
a. Initial Statements (copies)	3 years
b. Further Statements	3 years
Table of Aggregates of Taxable & Exempt Property	permanent
Municipal Tax Maps (copies)	as updated

LN	2 BLOCK NO. LOT NO. QUALIFICATION ACCOUNT NO.	3 LAND DIMENSIONS Building Description ADDITIONAL LOTS ACREAGE	4 OWNER'S NAME ADDRESS CITY STATE PROPERTY LOCATION	5 BILLING CODE ZIP CODE Tax Map Page	6 LAND IMPROVEMENTS TOTAL VALUE	7 EXEMPTIONS AMOUNT	8 NET TAXABLE VALUE	9 DEDUCTIONS	10 SPECIAL ADJUSTMENTS	11 HOMESTEAD EXEMPTION	12 DEB AMT 1996 TAX 1997 TAX
1	S-7 18	L19,24 .0000	CITY OF ESTELL MANOR CUMBERLAND AVE ESTELL MANOR, N J GARRISON RD	09954 08319 SD 7.01	3000 0 3000	*EXEMPT*	*EXEMPT*			.00	
2	S-7 20	25X150 1LT .0861	CITY OF ESTELL MANOR ESTELL MANOR, N J 15TH ST	09954 08319 SD 7.01	1000 0 1000	*EXEMPT*	*EXEMPT*			.00	
3	S-7 21	L22,23 3LTS .0000	KOWALSKI, REGINA & ROBERT 48A COLFA X MANOR ROSELLE PARK NJ 15TH ST	07204 SD 7.01	3000 0 3000	3000	3000			64.68 32.34	
4	S-7 25	1 LOT .0000	CITY OF ESTELL MANOR ESTELL MANOR, N J 15TH & OHIO	09954 08319 SD 7.01	1000 0 1000	*EXEMPT*	*EXEMPT*			.00	
5	S-7 26	L27-29 4LTS .0300	DI FIORE, MAY & JOSEPH 250 NE 20TH ST S. BLOC319 BCC RATON, FL 15TH ST	33431 SD 7.01	2200 0 2200	2200	2200			.00	
6	S-7 30	L31,32 3LTS .0000	JUNE, CLARENCE H P O BOX 611 OLO HYSTIC, CONN KENTUCKY AVE	06372 SD 7.01	3000 0 3000	3000	3000			.00	
7	S-7 33	L32-36 4LTS .0000	MAURUS, A SCHMID, L 8999 BRUGG IM ALLGAU WEST GERMANY 16TH ST	10007 SD 7.01	4000 0 4000	4000	4000			64.68 32.34	
8	S-7 37	L38 2LTS .0000	RYBARCZIK, WALTER, IRMA 44-COMPTON AVE PERTH AMBOY, NJ 16TH ST	08861 SD 7.01	2000 0 2000	2000	2000			86.24 43.12	
9	S-7 39	1SF L40-42 4LTS .0000	CARNEAN, JIM & DOLORES J 161 SIXTEENTH ST MAYS LANDING, NJ 161 SIXTEENTH ST	08330 SD 7.01	18000 60700 78700	78700	78700			.00	
10	S-7 43	LOT 44 .0000	CARMEN, JAMES & DELORES 161 SIXTEENTH ST MAYS LANDING, NJ 161 SIXTEENTH ST	08330 SD 7.01	2200 0 2200	2200	2200			1696.77 848.39	
11	S-8 1	LOTS 2,3,4 .0000	CITY OF ESTELL MANOR CUMBERLAND AVE ESTELL MANOR, N J ROUTE 50	09954 08319 SD 7.01	4400 0 4400	*EXEMPT*	*EXEMPT*			.00	
12	S-8 5	1SF 1LT .0300	THARP, MERRILY 132 ROUTE 50 & BROAD ST MAYS LANDING NJ 132 ROUTE 50	08330 SD 7.01	20000 47600 67600	67600	67600			.00	
13	S-8 6	1SCB L7-13 .0000	BARRY, JOSEPH & LILLIAN 100 FRANCIS AVE BELCOVILLE, NJ 130 ROUTE 50	08330 SD 7.01	20000 34500 54500	54500	54500			1457.46 728.73	
14	S-8 14	L15-19 6LTS .0000	GUNNESON, ALVIN O 173A NEW JERSEY AVE LAKE HOPA TCCNG, NJ ROUTE 50	07849 SD 7.01	6600 0 6600	6600	6600			.00	
PAGE TOTALS											
						0	223800			BLK S-8	
						81000	142800			LOT 14	

****RAILROADS****
REAL PROPERTY TAX LIST 1997

TAXING DISTRICT NO. 09 ESTELL MANOR

COUNTY NO. 01 ATLANTIC

PAGE NO. 1

1	2	3	4	5	6	7	8	9	10	11	12
LINE NO.	BLOCK NO. LOT NO. QUALIFICATION ACCOUNT NO.	LAND DIMENSIONS Building Description ADDITIONAL LOTS ACREAGE	OWNER'S NAME ADDRESS CITY STATE PROPERTY LOCATION	LAND IMPROVEMENTS TOTAL VALUE	EXEMPTIONS AMOUNT	NET TAXABLE VALUE	DEDUCTIONS OF RENT OR CORE	SPECIAL CODES	HOMESTEAD EXEMPTION CLASSIFICATION		
1	1000 1	17.9 AC 5A	N.J. TRANSIT P.O. BOX 10009 NEWARK, N.J. RAILROAD	179000 179000		179000					
2	1000 2	17.9000 3.9 AC	N.J. TRANSIT P.O. BOX 10009 NEWARK, N.J. RAILROAD	39000 39000		39000					
3	1000 3	3.9000 17.1 AC	N.J. TRANSIT P.O. BOX 10009 NEWARK, N.J. RAILROAD	171000 171000		171000					
4		17.1000									
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
PAGE TOTALS				389000	0	389000				BLK	LOT

TANGIBLE PERSONAL PROPERTY OF TELEPHONE, PIPELINE AND MESSENGER SYSTEM COMPANIES (CH. 138, P.L. 1966) PAGE NO. 798016
 TAXING DISTRICT NO. C9 ESTELL MANOR COUNTY NO. 01 ATLANTIC
 1997 TAX LIST
 BLOCK NO. LOT NO. DESCRIPTION CLASS PROPERTY TAXABLE VALUE OF TAX TANGIBLE CUDES
 QUALIFYING ACCOUNT
 OWNER'S NAME
 ADDRESS
 CITY & STATE
 PROPERTY LOCATION
 ZIP
 REPORTED DEPRECIATED ASSESSMENT AVERAGE TAXABLE VALUE OF TAX TANGIBLE CUDES
 BOOK VALUE PERS PROP
 999 1 6A
 NEW JERSEY BELL TELEPHONE CO 856332 93.19 798016
 1717 ARCH STREET 30TH FL 19103
 PHILA PA
 PUBLIC UTILITIES

1 BLOCK NO. LOT NO. QUALIFICATION ADDITIONAL LOTS	2 NAME OF FACILITY PROPERTY CLASSIFICATION	3 LAND DIMENSIONS ACRES	4 OWNER'S NAME ADDRESS CITY STATE PROPERTY LOCATION	5 IDENTIFICATION CODE	6 STATUTE UNDER WHICH EXEMPTION CLAIMED	7 FILING DATE OF STATEMENT	8 LAND IMPROVEMENT 100% VALUE ASSESSED VALUE	9 TOTAL EXEMPT VALUE 100% VALUE ASSESSED VALUE	10 SPECIAL TAX
1204 1	TOKOLOKA PARK 10.58 ACRES 10.5800	15C	TOWNSHIP OF TEANECK MUNICIPAL BUILDING TEANECK NJ 589 HAITLAND AVE	04 09 622	54 04-03.03	INITIAL	1587000	1587000	
1209 31	CHURCH 2.55-B-0-2UG 160X120 .4408	15D	UNITY CHURCH OF CHRIST 735 RUTLAND AVE TEANECK NJ 735 RUTLAND AVE	23 10 040	54 04-03.06	INITIAL 10/28/70 FURTHER 11/01/95	209600 105200	314800	
1211 7	CEMETERIES CEMETERY .75 ACRES .7500	15E	PROTESTANT LUTH CENTRY UNKNOWN NJ TEANECK NJ 1526 RIVER RD	23 11 106	54 04-03.09	INITIAL FURTHER	56200	56200	
011101	ANDREAS MEM. PARK 13-F-0 23.38 ACRES 23.3800	15C	TOWNSHIP OF TEANECK MUNICIPAL BUILDING TEANECK NJ 1400 RIVER RD	04 09 622	54 04-03.03	INITIAL FURTHER	2630300 23800	2654100	
011121	STADIUM 13-CB-0 12.22 ACRES 12.2200	15B	FAIRLEIGH DICKINSON UNIVERSITY 223 MONTROSS AVENUE RUTHERFORD NJ 1200 RIVER RD (REAR)	20 09 601	54 04-03.06	INITIAL 10/29/70 FURTHER 11/01/95	1649700 22900	1672600	
011225	RIGHT OF WAY VACANT 51X292 .3419	15C	TOWNSHIP OF TEANECK MUNICIPAL BUILDING TEANECK NJ 1262 RIVER RD	04 07 728	54 04-03.03	INITIAL FURTHER	84100	84100	
011231	SCHOOL 13-D-0 4.00 ACRES 4.0000	15D	GRACE EVAN LUTH CHURCH OF TEANECK 1200 RIVER ROAD TEANECK NJ 1200 RIVER RD	20 03 353	54 04-03.06	INITIAL 09/30/70 FURTHER 11/01/95	1208000 2263200	3471200	
011236	CHURCH 1.92 ACRE 1.9200	15D	HOPE PRESBYTERIAN CHURCH THE 344 HOFFMAN AVE NJ WEN HILFORD RD 1190 RIVER RD	20 03 353	54 04-03.06	INITIAL FURTHER	384000 25000	409000	
1403 1	COLLEGE 23-D-0 2.98 ACRES 2.9800	15B	FAIRLEIGH DICKINSON UNIVERSITY 233 MONTROSS AVENUE RUTHERFORD NJ 1140 RIVER RD	20 03 350	54 04-03.06	INITIAL 07/10/68 FURTHER 11/01/95	596000 825600	1421600	
011271	VACANT LAND VACANT 14X120 .0386	15C	TOWNSHIP OF TEANECK MUNICIPAL BUILDING TEANECK NJ ROUTE 4 BUFFER	04 07 095	54 04-03.03	INITIAL FURTHER	3800	3800	
011276	VACANT LAND VACANT 48X125 .1377	15C	TOWNSHIP OF TEANECK MUNICIPAL BUILDING TEANECK NJ ROUTE 4 BUFFER	04 07 095	54 04-03.03	INITIAL FURTHER	17600	17600	
011306	VACANT LAND VACANT 47X120 .1295	15C	TOWNSHIP OF TEANECK MUNICIPAL BUILDING TEANECK NJ ROUTE 4 BUFFER	04 07 095	54 04-03.03	INITIAL FURTHER	60700	60700	
011311	VACANT LAND VACANT 25X120 .3689	15C	TOWNSHIP OF TEANECK MUNICIPAL BUILDING TEANECK NJ ROUTE 4 BUFFER	04 07 095	54 04-03.03	INITIAL FURTHER	24100	24100	
011361	VACANT LAND VACANT 25X120 .3689	15C	TOWNSHIP OF TEANECK MUNICIPAL BUILDING TEANECK NJ ROUTE 4 BUFFER	04 07 095	54 04-03.03	INITIAL FURTHER	34600	34600	
1504 11	VACANT LAND VACANT .461 ACRES .4610	15C	TOWNSHIP OF TEANECK MUNICIPAL BUILDING TEANECK NJ PENBROKE ST	04 07 095	54 04-03.03	INITIAL FURTHER	34600	34600	
011481									

TAXING DISTRICT NO. 60 TEANECK TWP		COUNTY NO. 02 BERGEN		PAGE NO. 5	
TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
8545700	3265700	11811400			

FORM 100 (REV. 10-1-80) FOR ALL OTHER CODES

ADDEO ASSESSMENT REAL PROPERTY TAX LIST FOR YEAR 1996

BLOCK NO. LOT NO. QUALIFICATION ACCOUNT NO.	LAND ENCUMBRANCES Building Description ADDITIONAL LOTS ACREAGE	Prop Class	ADDRESS CITY STATE PROPERTY LOCATION	OWNER'S NAME	BILLING CORP ZIP CODE DATE MAP	ZONING	TAXABLE VALUE LAND IMPROVEMENTS REDEMPTION NET TOTAL	DATE OF COMPLETION MO DAY	PRORATED ASSESSMENT	TOTAL REAL PROPERTY TAX	SPECIAL TAX AMOUNT	PAGE NO.	NET AMOUNT OF TAX
2012 14	ADDITIONS	2	RUBIN, JEHUDITH 365 W ENGLEWOOD AVE TEANECK NJ 365 W ENGLEWOOD AVE	01175 07666			118100	12 12 30	118100	354481		355481	
2103 2	ADD BATH & REMO	2	TAUBES, LEO & RENA 336 W ENGLEWOOD AVE TEANECK, N.J. 336 W ENGLEWOOD AVE	02640 07666			7500	09 03 30	5625	16931		16931	
018476							7500					36615	
018801							11500	12 12 30	11500	34615		34615	
2103 34	RENOV-KIT&BATH	2	EISENBERG, CHARLES H. & TERRI S. 1309 OICKERSON ROAD TEANECK NJ 1309 DICKERSON RD	S. 01576 07666			11500	11 01 09	18608	56010		56010	
018961							20300					5410	
2103 35	AOD, REMOD. KIT	2	ROSEMIN, NEVILLE & MARLENE 1313 OICKERSON RD TEANECK NJ 1313 DICKERSON RD	01175 07666			20300	08 04 19	1800	5418		5418	
018966							2700					11763	
2105 13	REPLACE GARAGE	2	LACUI, AGERICO J & CONCEPCION M. 1347 TAFT RD TEANECK NJ 1347 TAFT RD	01175 07666			2700	07 05 30	3908	11763		11763	
019291							6700					33110	
2108 1	PLUMB & BSMT FI	2	LANDES, DAVID & FAYE 1205 W LAURELTON PKWY TEANECK NJ 1205 W LAURELTON PKWY	00660 07666			6700	12 12 30	11000	33110		33110	
019486							11000					4765	
2202 12	REMO KIT. & T.R.	2	LUSTBERG, ROBERT & SYLVIA 1181 W LAURELTON PKWY TEANECK NJ 1181 W LAURELTON PKY	01576 07666			11000	05 07 30	1583	4765		4765	
019931							3800					11640	
2207 9	CENTRAL ATR	2	EMNIS, RONALD D. & PAMELA S. 1104 MAGNOLIA ROAD TEANECK NJ 1104 MAGNOLIA RD	01977 07666			3800	08 04 02	3867	11640		11640	
020341							5800					21672	
2208 20	REMO. BATH	2	KOLLIAS, HARRY G. & ELBA 1109 LAMBERT RD. TEANECK, N.J. 1109 LAMBERT RD	00154 07666			5800	12 12 30	7200	21672		21672	
020506							7200					16832	
2209 2	BATHROOM	2	FEURERSTEIN, ANDREI & SUSAN 1097 EMERSON AVE TEANECK, N.J. 1097 EMERSON AVE	00000 07666			7200	11 01 05	5592	16832		16832	
020536							6100					8729	
2209 11	REMO. BATH	2	BEKRITSKY, STANLEY & DIANNE E. 1104 LAMBERT RD TEANECK NJ 1104 LAMBERT RD	01175 07666			6100	12 12 30	2900	8729		8729	
020581							2900					41637	
2302 13	ATTIC FINISH	2	MATHER, THEODORE B. & KERRI G. 268 GROVE ST TEANECK NJ 268 GROVE ST	00660 07666			2900	04 08 30	13833	41637		41637	
020826							41500					7977	
2304 5	ADDS & RENOV.	2	ZARETSKY, SOLOMON 280 QUEENS COURT TEANECK NJ 280 QUEENS COURT	00000 07666			41500	06 06 30	2650	7977		7977	
020931							5300					626580	
2305 4	REMODEL BATH	2	LUTZE, ROBERT & PATRICIA A. 305 FARRANT TER TEANECK NJ 305 FARRANT TERR	00000 07666			5300					526580	
021076							250400		208166	626580		626580	

FOR 1997

TABLE OF AGGREGATES OF EAST ORANGE CITY

TAXABLE AND EXEMPT PROPERTY IN THE TAXING DISTRICT

(1) VALUE OF LAND IMPROVEMENTS	70,000,000	43,324,600
(2) VALUE OF LAND & IMPROVEMENTS	22,000,000	9,233,700
(3) TOTAL	325,353,700	56,855,800
(4) TAX VALUE SUBJECT TO EQUIPT OF MISCELLANEOUS	5,196,200	203,021,800

(14) MISC REVENUE FOR SUPPORT OF BUDGET

SURPLUS REVENUE-APPROPRIATED	43,324,600
REVENUE FROM DELINQUENT TAX & LIEN	8,618,407.46
TOTAL MISCELLANEOUS REVENUE	52,447,504.16

(15) APPORTIONMENT OF TAXES

NET COUNTY TAX	174,600	AMOUNT	8,618,407.46	RATE	2.015
COUNTY LIBRARY TAX					
COUNTY HEALTH TAX					
DISTRICT SCHOOL TAX					
CONSOLIDATED SCHOOL TAX					
REGIONAL SCHOOL TAX					
OPEN SPACE					
LOCAL MUNICIPAL PURPOSE TAX	174,600	38,536,855.17			11.722
TOTAL TAX Levy		64,004,873.63			

(16) REAL PROPERTY CLASSIFICATION SUMMARY

TOTAL TAX LEVY	64,004,873.63
AUTHORIZED RATE	15.446

(17) REAL PROPERTY CLASSIFICATION SUMMARY

TOTAL CLASS	4,484	TOTAL CLASS	4,484
1. VACANT LAND	475	2. RESIDENTIAL	8,614
3A. FARM (REGULAR)	626	3B. FARM (UNQUALIFIED)	338
4A. COMMERCIAL	338	4B. INDUSTRIAL	338
4C. APARTMENT	338	4D. OTHER	338
TOTAL CLASS	4,484	TOTAL CLASS	4,484

CERTIFICATION BY COUNTY BOARD

THIS IS TO CERTIFY THAT THE FOREGOING IS A TRUE AND COMPLETE RECORD OF THE TAXES ASSESSED FOR THE YEAR 1997 IN THE TAXING DISTRICT OF EAST ORANGE CITY, COUNTY OF ESSEX, NEW JERSEY, AND THAT \$39,375,300 IS THE NET VALLATION ON WHICH COUNTY TAXES AND REGIONAL OR CONSOLIDATED SCHOOL TAXES ARE APPORTIONED.

STATE OF NEW JERSEY COUNTY

ASSESSOR(S) OF THE COUNTY

DATE OF VALUATION

(18) NET VALUATION TAXABLE PER \$100 TAXABLE VALUE

(19) RATIO - AVERAGE RATIO OF ASSESSED TO TRUE VALUE OF REAL PROPERTY

(20) TRUL VALUE LL II RR PROP EQUALIZATION

(21) NET VALUE ON WHICH COUNTY TAXES ARE APPORTIONED

(22) APPORTIONMENT OF TAXES

(23) TOTAL COUNTY TAX APPRT

(24) ADJUSTMENTS (RS 3-2-37)

(25) ADJUSTMENTS TOTAL APPL (+ OR -)

(26) ADJUSTMENTS ERRORS (+ OR -)

SWORN AND SUBSCRIBED BEFORE ME THIS DAY OF 1997

TAX ADMINISTRATOR

COMMISSIONER

COMMISSIONER

07/29/97

1997 TAX LIST DISTRICT SUMMARY COUNTY 07 ESSEX

TAXING DISTRICT 05	EAST ORANGE CITY	NO. OF PARCELS	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE	BOOK VALUE OF TANGIBLES PROP	EXEMPTION AMOUNT	NET TAXABLE VALUE
1	VACANT LAND	475	4,128,900	0	4,128,900	0	0	4,128,900
2	RESIDENTIAL	8,014	51,061,100	131,856,100	183,717,200	0	0	183,717,200
3A	FARM-(REGULAR)	0	0	0	0	0	0	0
3C	FARM (JCALIFIED)	0	0	0	0	0	0	0
4A	COMMERCIAL	626	24,116,000	37,022,300	59,740,300	0	174,000	55,565,700
4B	INDUSTRIAL	30	1,700,000	3,410,200	5,178,200	0	0	5,178,200
4C	APARTMENT	336	10,214,000	53,374,800	71,589,100	0	0	71,589,100
CLASS 4 TOTAL		1,000	42,092,000	94,415,300	136,507,600	0	174,000	136,233,600
RATABLE TOTAL		10,089	90,062,000	226,271,400	324,353,700	0	174,000	324,179,100

CLASS 1 RAILROAD	0	0	0	0	0	0	0	0
CLASS 2 RAILROAD	0	0	0	0	0	0	0	0
RAILROAD TOTAL	0	0	0	0	0	0	0	0

6A TELEPHONE	1	0	0	0	0	0	0	0
6B PETROL REFINERIES	0	0	0	0	0	0	0	0
6C MISCELLANEOUS	0	0	0	0	0	0	0	0
PUBLIC UTIL. TOTAL	1	0	0	0	0	0	0	0

15A PUBLIC SCHOOL	47	5,610,000	37,714,500	43,324,600	0	0	0	43,324,600
15B OTHER SCHOOL	10	1,000,000	6,146,000	9,233,700	0	0	0	5,233,700
15C PUBLIC PROPERTY	332	0,000,000	3,907,200	3,907,200	0	0	0	32,016,100
15D CHARITABLE	147	0,000,000	5,675,000	5,675,000	0	0	0	56,801,800
15E CEMETERY	4	1,420,000	1,420,000	1,420,000	0	0	0	1,420,000
15F MISCELLANEOUS	50	5,870,000	53,345,000	59,215,000	0	0	0	55,216,600
EXEMPT TOTAL	490	20,000,000	173,952,000	202,021,800	0	0	0	202,021,800

CLASSIFICATION	NO. OF PARCELS	DEDUCTION AMOUNT	EXEMPTION AMOUNT	EXEMPTION PARCELS	EXEMPTION AMOUNT
SENIOR CITIZEN	551	137,750	0	0	0
DISABLED PERSON	51	12,750	0	0	0
SURVIVING SPOUSE	31	31,950	0	0	0
VETERAN	639	6,700	0	0	0
WIDOW OF VETERAN	134	6,700	174,000	0	0
CLASSIFICATION					
FIRE SUPPRESS	0	0	0	0	0
PULLOUT UNIT	0	0	0	0	0
FALLOUT SHELTER	0	0	0	0	0
WATER/SANIT/FAL	0	0	0	0	0
HOME IMPROVEMENT	0	0	0	0	0
CLASSIFICATION					
MULTI-FAMILY DWELL	2	0	174,000	0	0
UEZ ADJUTMENT	0	0	0	0	0
CLASSIFICATION					
DWELL ABATE	0	0	0	0	0
DWELL EXEMP	0	0	0	0	0
NEW DWELL/CONV ABAT	0	0	0	0	0
MUL DWELL EXEMP	0	0	0	0	0
MUL DWELL ABATE	0	0	0	0	0
CUR/IND EXEMP	0	0	0	0	0

TAX LIST INDEX FOR THE YEAR 1997

COUNTY NO. 01 ATLANTIC

TAXING DISTRICT NO. 09 ESTELL MANOR

NAME OF OWNER ADDITIONAL OWNERS	PAGE NO.	BLOCK NO.	LOT NO.	LOT QUALIF.	ACCOUNT NO.	CLASS	PROPERTY LOCATION
BROWN, HENRY C/D ERIE WILSON	0169	60-38	297			1	10TH ST
BROWN, KENNETH A	0048	S-61	41		06041 00047	1	1314 SHIRO AVE
BROWN, MICHAEL D & AMEE B	0105	21	41			1	1ND S
BROWN, RAYMOND F & BESSIE	0140	60-05	223			2	PENN AVE
BROWN, STEPHEN W & FERN A	0045	16	33		05624 00223	1	113 CAPE MAY AVE
BROWN, VICTORIA	0156	60-23	448			1	15TH ST
BRUCCHIERI, ANGEL ET ALS	0015	60-23	305			1	4TH ST
BRUCKNER, PETER	0015	S-27	33			1	16TH ST
BRUNO, JACQUELINE, YOTSKO, FRANCINE	0143	60-08	153			1	ROUTE 50
BRYANT, ELYSIE J	0161	60-29	491	12.02		1	7TH ST
BUCCHIAN, NANCY M	0188	63	6		05114 00187	1	182 CUMBERLAND AVE
BUCK, HILL GUN CLUB C/O R HARPER	0102	20	31		05247 00207	2	123 HEAD OF THE RIVER RD
BUCK, GARY A & DANIEL D	0162	60-24	339		05447 00319	2	172 TUCKAHOE RD
BUDAS, ROBERT A	0070	4	11			2	100 EIGHTH AVE
BURBAGE, TIM S & MARY LOU	0045	S-48	11			2	6TH ST
BURKE, THOMAS & MARGARET	0176	63	33		C0805	2	LAZY RIVER CAMPGROUND
BURMAN, ROBERT & MARY JANE	0185	63	8	8.01	C0110	2	127H ST
BURNS, EDGAR & LORRAINE	0073	2	75	22.02		2	206 LOROS LANE
BURNS, EDWARD F & CAROL A	0073	2	22	25.01		2	12TH ST
BURNS, H J & A J	0073	2	57	25.01		2	12TH ST
BURRELL, MARTIN & MARY	0175	60-45	57			2	12TH ST
BURKSON, MARGARET & ISAAC	0026	12	19			2	FIFTH AVE
BUSZ, JANE & WADYSLAWA	0082	23	27	7.03		2	FIRST AVE
BULLER, JAMES A & SMITH, VALERIE E	0113	23	52	7.03		2	FIRST AVE
BULLNER, SAMUEL F	0081	12	8			2	FIFTH AVE
BUTNER, SAMUEL F JR & MARGARET L	0049	12	1		03677 00232	2	LINWOOD AVE
BUZIL, ELLIOT GREENWALD	0118	29	33	1.01		1	SOUTH ST
BYRD, ALFRED & CORA	0054	S-67	26			1	15TH ST
BYRD, MARTIN ASSOCIATES	0187	60-29	567			1	VEAL RUM
C H MARTIN ASSOCIATES	0187	62	18		QFARM	1	CAPE MAY AVE
C H MARTIN ASSOCIATES	0190	62	19		CFARM	3B	CAPE MAY AVE
C H MARTIN ASSOCIATES	0190	64	4		CFARM	3B	ROUTE 49
C/O MICHAEL JOFFE (#01TL 101-74)	0043	S-60	54			1	GARRISON RD
CAGLIARDI, ALEXANDRA & CARMEL	0032	S-48	57			1	12TH ST
CALVERT, STELLA	0080	10	36			1	CUMBERLAND AVE
CALVERT, STELLA	0080	10	37			1	13TH ST
CALZADILLA, FELIPE	0039	16	33			1	FIFTH AVE
CAMP, HOWARD G	0128	53	30			1	FIFTH AVE
CAMP, HOWARD G	0128	53	31			1	15TH ST
CAMP, HOWARD G PLEASANT-VALLEY, LP	0125	47	12	7.01		2	201 ROUTE 50
CANCEL, MENCERLES	0172	60-15	487			1	199 ROUTE 50
CANCEL, MENCERLES & ADA	0171	60-41	386			1	4TH ST
CANNON, DORIS & CATHERINE	0058	60-38	297		05108 00099	1	11TH ST
CAPUANO ROSARIO C/O SHIRLEY CAPUANO	0025	2	43			1	10TH ST
CAPUANO, VINCENT	0025	57	47			1	15TH ST
CARCHIO, RALPH J	0133	56	33			1	215 CUMBERLAND AVE
CAREY, GORMAN RAY & LAURI C	0045	56	11			1	BROAD ST
CAREY, PATRICIA F	0098	19	29		05977 00153	2	ROUTE 50
CARLUCCI, LOUIS	0151	60-05	90			1	182 FIFTH AVE
CARLUCCI, LOUIS	0151	60-17	110			1	1ST ST



TABLE OF AGGREGATES -- 19⁹⁷
of Taxable and Exempt Property in the Taxing District of EWING TOWNSHIP

1. Taxable Value		
A. Land	\$ <u>576,750.900</u>	
B. Improvements	<u>1,134,633,200</u>	
2. Total Taxable Value of Land & Improvements		\$ <u>1,711,384,100</u>
3. Less Total Partial Exemptions		<u>860,600</u>
4. Net Taxable Value		<u>1,710,523,500</u>
5. Taxable Value of Machinery, Implements & Equipment of Telephone, Telegraph & Messenger System Cos. (Ch. 138, L. 1966)		<u>25,199,699</u>
6. Net Valuation Taxable (4 + 5)		\$ <u>1,735,723,199</u>
7. General Tax Rate	\$ <u>2.81</u>	
8. County Equalization Table Ratio	<u>98.02 %</u>	
9. True Value Class II Railroad (Ch. 139, L. 1966)		\$ <u>47,917</u>
10. Equalization (R.S. 54:3-17; R.S. 54:3-19)		\$ <u>84,346,506</u>
A. Amount Deducted (Ch. 168, L. 1974)	\$ _____	
B. Amount Added	\$ <u>84,346,508</u>	
I. Real Property	<u>34,552,505</u>	
II. Personal Property of Telephone, Telegraph & Messenger Systems Cos.	_____	
III. Assumed Fair Value - Business Personal Property Replacement Rev.	<u>49,794,001</u>	
11. Net Valuation on Which County Taxes are Apportioned (6 + 9 + 10)		\$ <u>1,820,117,622</u>
12. Apportionment of Taxes		
A. County Taxes		
I. Total County Taxes Apportioned (Including Adjustments)	\$ <u>10,059,801.56</u>	
II. Adjustments Resulting From		
a. County Equalization Table Appeals	_____	
b. Appeals & Corrected Errors	<u>-96,574.09</u>	
III. Net County Taxes Apportioned (I ± IIa ± IIb)		\$ <u>9,963,227.47</u>
B. a. County Library Taxes		<u>1,285,769.37</u>
c. County Open Space Tax		<u>180,321.44</u>
C. Local Taxes to be Raised For		
I. District School Purposes		<u>31,715,335.00</u>
a. As required by District School Budget		
b. Regional, Consolidated & Joint School Budgets		
c. As required by Local Municipal Budget		<u>5,553,136.27</u>
II. Local Municipal Purposes		\$ <u>48,697,789.55</u>
D. Total Tax Levy (12AIII + 12Ba + 12Bc + 12CI + 12CII)		
13. Property Exempt From Taxation		
A. Public School Property	\$ <u>33,848,100</u>	
B. Other School Property	<u>154,761,100</u>	
C. Public Property	<u>347,195,600</u>	
D. Church & Charitable Property	<u>22,655,600</u>	
E. Cemeteries & Graveyards	<u>5,579,100</u>	
F. Other Exemptions	<u>21,065,600</u>	
G. Total Amount of Exempt Property (A + B + C + D + E + F)		\$ <u>585,105,100</u>

TABLE OF AGGREGATES - 1997, Continued

14. Amount of Miscellaneous Revenues for the support of the Local Budget		
A. Surplus Revenue Appropriated	\$ 1,500,000.00	
B. Miscellaneous Revenues Anticipated	21,172,828.94	
C. Receipts from Delinquent Taxes & Liens	1,371,000.00	
D. Total Miscellaneous Revenues (A + B + C)		\$ 24,043,828.94
15. Deductions Allowed (Ch. 73, L. 1976)		
A. Senior Citizen; Disabled; Surviving Spouse (Ch. 129, L. 1976)		\$ 220,000.00
B. Veterans Deductions		\$ 111,650.00

APPORTIONMENT OF TAXES & ALLOCATIONS OF TAX RATES PER \$100 VALUATION

Item	Amount of Tax	Rate
Net County Taxes	\$ 9,963,227.47	\$.570
County Library Tax	1,285,769.37	.080
County Open Space Tax	180,321.44	.010
District School Tax	31,715,335.00	1.830
Local Municipal Purpose Tax	5,553,136.27	.320
Total Tax Levy	\$ 48,697,789.55	\$ 2.810

REAL PROPERTY CLASSIFICATION SUMMARY

Class	No. of Line Items	Taxable Value
1. Vacant Land	698	\$ 19,828,400
2. Residential	9,969	1,219,823,900
3a. Farm (Regular)	1	461,700
3b. Farm (Qualified)	6	72,000
4a. Commercial	548	\$ 371,043,000
4b. Industrial	27	31,255,600
4c. Apartment	18	68,038,900
Total Class 4a, 4b, 4c	593	470,337,500
TOTAL	11,267	\$ 1,710,523,500

STATE OF NEW JERSEY MERCER COUNTY ss.

I, _____ Assessor of the Taxing District of _____ do swear (or affirm) that the foregoing list contains the valuations made by me, to the best of my ability, of all the property liable to taxation in the taxing district in which I am the Assessor and that I have valued it, without favor or partiality and have made such deductions only for debts and exemptions as are prescribed by law.

Sworn and subscribed before me, this 21st day of JUN/JULY, 1997.

Theodore M. Yim
 NOTARY PUBLIC THEODORE M. YIM
 NOTARY PUBLIC OF NEW JERSEY
 My Commission Expires April 20, 2000

Attest: JUNE 24, 1997

Martin M. Kuhl
 TAX ADMINISTRATOR

C. Deanna G. Blake
 ASSESSOR

Herbert E. Donnelly

Herbert E. Donnelly
 TAX BOARD COMMISSIONERS

1997 TAX RATE DATA - EWING TOWNSHIP

MERCER COUNTY BOARD OF TAXATION

NET VALUATION TAXABLE	TRUE VALUE CLASS II R.R. (Ch. 139, L. 1986)		EQUALIZATION (R.S. 64:3-17 & 3-19 As Amended) Amounts Added/Deducted	EQUALIZED VALUATION
	APPORTIONED RATE	AMOUNT		
\$ 1,735,723,199.	\$ 47,917.		\$ 84,346,506.	\$ 1,820,117,622.
TAX			NET AMOUNT TO BE RAISED	ACTUAL RATE
COUNTY Adjustment	.55270063	10,059,801.56 - 96,574.09	9,963,227.47	.57401016
LIBRARY Adjustment	.07133204	1,298,327.03 - 12,557.66	1,285,769.37	.07407687
OPEN SPACES Adjustment	.01000000	182,011.76 - 1,690.32	180,321.44	.01038884
SCHOOL			31,715,335.00	1.82721156
LOCAL			5,553,136.27	.31993213
TOTALS			48,697,789.55	2.80561956

Certified Tax Rate \$2.810 per \$100.00 Valuation



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ABSTRACT OF RATABLES

GLOUCESTER COUNTY

1997



GLOUCESTER COUNTY BOARD OF TAXATION

JACQUELINE A. CLARK
President

EDITH K. PATTERSON
Commissioner

FRANCIS A. Mc DEVITT
Commissioner

DOLORIS R. LINDSAY
County Tax Administrator

(COUNTY PERCENTAGE LEVEL OF TAXABLE VALUE OF REAL PROPERTY IN EFFECT - 100%)

TAXING DISTRICTS	1 Taxable Value		2 Taxable Value of Land and Improvements (Col. 1A + 1B)	3 Total Taxable Value Partial Exemptions And Abatements (Assessed Value)	4 Net Taxable Value of Land + Improv (Col 2 - 3)	5 Taxable Value Communication Equipment	Net Valuation Taxable (Col 4 + 5)
	(A) Land	(B) Improvements (Includes Partial Exemptions and Abatements)					
1. CLAYTON BOROUGH	66,245,100	173,360,200	239,605,300	708,325	238,896,975	1,994,751	240,891,726
2. DEPTFORD TOWNSHIP	402,776,800	848,738,700	1,251,517,500		1,251,517,500	5,386,400	1,256,903,900
3. EAST GREENWICH TOWNSHIP	76,852,900	195,380,100	272,233,000		272,233,000	1,330,895	273,563,895
4. ELK TOWNSHIP	59,122,900	87,877,900	147,000,800	60,100	381,263,000	1,023,185	148,023,985
5. FRANKLIN TOWNSHIP	93,529,600	287,793,500	381,323,100	498,700	590,617,500	13,403,428	604,020,928
6. GLASSBORO BOROUGH	192,096,100	399,020,100	591,116,200	52,800	681,451,300	770,544	682,221,844
7. GREENWICH TOWNSHIP	95,161,100	586,343,000	681,504,100		385,021,900	3,074,938	388,096,838
8. HARRISON TOWNSHIP	112,831,100	272,190,800	385,021,900		434,986,690	3,248,762	438,235,452
9. LOGAN TOWNSHIP	89,776,900	35,209,790	434,986,690	965,100	556,408,700	6,499,410	562,908,110
10. MANTUA TOWNSHIP	163,639,500	393,734,300	557,373,800		980,802,200	12,729,836	993,532,036
11. MONROE TOWNSHIP	265,442,100	715,360,100	980,802,200		93,477,500	188,462	93,665,962
12. NATIONAL PARK BOROUGH	24,442,400	69,035,100	93,477,500		58,772,700	519,111	59,291,811
13. NEWFIELD BOROUGH	12,958,000	45,814,700	58,772,700		232,738,250	2,596,024	235,334,274
14. PAULSBORO BOROUGH	38,536,300	194,201,950	232,738,250	182,900	370,611,600	912,402	371,524,002
15. PITMAN BOROUGH	106,784,700	264,009,800	370,794,500	190,200	122,736,500	872,405	123,608,905
16. SOUTH HARRISON TOWNSHIP	37,130,000	85,796,700	122,926,700		69,053,000	3,919,028	72,972,028
17. SWEDESBORO BOROUGH	17,705,400	51,347,600	69,053,000	5,940,797	2,041,427,203	11,457,707	2,052,884,910
18. WASHINGTON TOWNSHIP	650,125,500	1,397,242,500	2,047,368,000		129,956,100	432,634	130,388,734
19. WENONAH BOROUGH	47,793,100	82,163,000	129,956,100	15,064,000	1,237,501,000	4,059,120	1,241,560,120
20. WEST DEPTFORD TOWNSHIP	347,855,300	904,709,700	1,252,565,000		162,739,100	687,856	163,426,956
21. WESTVILLE BOROUGH	40,246,000	122,493,100	162,739,100	974,600	376,275,000	7,064,709	383,339,709
22. WOODBURY CITY	118,766,700	258,482,900	377,249,600		125,943,100	965,954	126,909,054
23. WOODBURY HEIGHTS BOROUGH	29,554,800	96,388,300	125,943,100		140,552,700	1,590,235	142,142,935
24. WOOLWICH TOWNSHIP	46,353,700	94,199,000	140,552,700	24,637,522	11,081,983,318	89,199,676	11,171,182,994
COUNTY TOTALS	3,135,728,000	7,970,892,840	11,106,620,840				

TAXING DISTRICTS	7 General Tax Rate Per \$100	8 County Equal Ratio	9			10 Equalization		11 Net Valuation For County Tax Apportionment Col 6-9A+9B-10A+10B	12 Sec A (I) Total County Taxes Apportioned
			(A) True Value UEZ Abate Expired	(B) True Value of Class II Railroads	(A) Amounts Deducted	(B) Amounts Added			
			1. CLAYTON BOROUGH	2.630	101.33				
2. DEPTFORD TOWNSHIP	2.200	107.41			78,947,748		1,177,956,152	6,726,170.27	
3. EAST GREENWICH TOWNSHIP	2.160	98.80				4,883,536	278,447,431	1,589,944.44	
4. ELK TOWNSHIP	2.390	109.89			12,480,792		135,543,193	773,956.31	
5. FRANKLIN TOWNSHIP	3.690	65.68				201,543,819	587,278,699	3,353,381.63	
6. GLASSBORO BOROUGH	2.940	99.82				9,520,635	613,541,563	3,503,343.49	
7. GREENWICH TOWNSHIP	2.110	102.67				1,712,286	683,934,130	3,905,287.48	
8. HARRISON TOWNSHIP	2.370	98.85				6,167,446	394,264,284	2,251,262.66	
9. LOGAN TOWNSHIP	2.090	93.59				33,631,948	471,867,400	2,694,379.13	
10. MANTUA TOWNSHIP	2.640	97.83				14,706,958	577,615,068	3,298,201.97	
11. MONROE TOWNSHIP	2.680	97.48				3,778,945	97,444,907	556,413.78	
12. NATIONAL PARK BOROUGH	2.860	96.36				6,391,391	65,683,202	375,053.35	
13. NEWFIELD BOROUGH	2.420	91.47				77,679,597	313,013,871	1,787,320.00	
14. PAULSBORO BOROUGH	3.350	76.10			150,381		371,373,621	2,120,556.19	
15. PITMAN BOROUGH	2.910	101.19					125,537,144	716,821.42	
16. SOUTH HARRISON TOWNSHIP	2.080	99.33				1,928,239	81,616,259	466,031.65	
17. SWEDESBORO BOROUGH	2.420	93.50					2,126,658,573	12,143,293.82	
18. WASHINGTON TOWNSHIP	2.510	96.73			1,703,918		128,684,816	734,794.74	
19. WENONAH BOROUGH	2.670	101.45				78,497,244	1,320,057,364	7,537,573.09	
20. WEST DEPTFORD TOWNSHIP	2.400	95.42				1,775,623	165,202,579	943,312.43	
21. WESTVILLE BOROUGH	2.920	99.91				27,526,250	410,865,959	2,346,058.80	
22. WOODBURY CITY	3.190	94.53				30,159,336	157,068,390	896,865.93	
23. WOODBURY HEIGHTS BOROUGH	3.390	81.50				14,806,224	156,949,159	896,184.70	
24. WOOLWICH TOWNSHIP	2.180	92.24				627,537,669	11,704,022,120	66,830,369.68	
COUNTY TOTALS					94,698,543				

APPORTIONMENT OF TAXES

Taxing Districts	Section A County Taxes				Section B					Section C Local Taxes to be Raised for				Section D	
	ADJUSTMENTS RESULTING FROM				III Net County Taxes Appropriated	IV Municipal Budget State Aid	V Net County Taxes Apporin. Less State Aid	(A) County Library Taxes Appropriated	(B) County Health Service Taxes Appropriated	(C) County Open Space Taxes Appropriated	(I) DISTRICT SCHOOL PURPOSES			(II) Local Municipal Budget	Total Levy on Which Tax Rate is Computed
	- Equal Table Appeals -		- Appeals & Corrections -								(A) District School	(B) Reg. Const. & Joint School	(C) Local School		
	Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment											
CLAYTON BOROUGH			3,719.47		1,363,696.88		87,291.13		23,947.60	2,768,953.00		2,081,000.00	6,314,868.61		
DEPTFORD TOWNSHIP			135,165.39		6,591,004.88				117,795.62	14,663,849.00		6,163,365.00	27,536,014.90		
EAST GREENWICH TOWNSHIP			641.95		1,589,302.49		113,398.81		27,844.74	2,733,193.00		242,601.00	5,899,207.19		
ELK TOWNSHIP			7,656.77		766,299.54		54,676.14		13,554.32	993,764.00		881,000.00	3,527,155.50		
FRANKLIN TOWNSHIP			8,151.52		3,344,230.11				58,727.87	3,440,433.50		3,570,118.15	14,197,610.12		
GLASSBORO BOROUGH			14,039.49		3,469,904.00				61,354.16	8,779,429.50		5,133,000.00	17,711,640.05		
GREENWICH TOWNSHIP			828.24		3,904,459.24		276,587.40		68,393.41	8,015,202.00		4,071,561.78	14,338,203.83		
HARRISON TOWNSHIP			2,632.28		2,248,630.38		160,438.55		39,426.43	3,408,249.00		2,305,265.55	9,168,555.06		
LOGAN TOWNSHIP			688.90		2,693,690.23		192,196.68		47,186.74	5,865,169.00		350,500.00	9,149,044.65		
MANTUA TOWNSHIP			3,016.19		3,295,183.78		235,112.02		57,761.51	4,408,346.00		2,797,968.77	14,860,337.53		
MONROE TOWNSHIP			25,077.24		5,821,668.81		5,821,668.81		102,394.23	13,431,441.00		7,245,000.00	26,500,504.04		
NATIONAL PARK BOROUGH			170.40		556,243.38		39,688.73		9,744.49	810,171.00		515,500.00	2,870,856.87		
NEWFIELD BOROUGH			289.34		374,764.01		26,739.51		6,568.32	600,000.00		421,311.07	1,429,382.91		
PAULSBORO BOROUGH			2,736.51		1,784,583.49		1,784,583.49		31,381.39	3,470,004.00		2,585,000.00	7,870,888.88		
PITMAN BOROUGH			1,274.07		2,119,282.12		151,210.61		37,137.36	5,818,533.85		2,674,223.56	10,900,387.50		
SOUTH HARRISON TOWNSHIP			1,659.16		715,163.26		51,027.94		12,553.71	1,140,933.00		121,384.52	2,569,857.41		
SWEDSBORO BOROUGH			266.47		465,765.18		33,232.36		8,161.63	468,291.03		452,431.18	1,781,594.46		
WASHINGTON TOWNSHIP			18,412.58		12,124,881.24				212,665.86	30,588,030.00		8,439,473.92	51,365,053.02		
WENOMAH BOROUGH			1,405.73		733,389.01		733,389.01		12,868.48	1,082,316.00		717,106.81	3,469,429.81		
WEST DEPTFORD TOWNSHIP			48,003.01		7,489,570.08				18,520.26	1,228,266.00		1,487,353.00	4,768,201.46		
WESTVILLE BOROUGH			703.20		942,609.23				41,086.60	6,290,319.00		3,552,648.55	12,218,662.90		
WOODBURY CITY			13,250.05		2,332,808.75				15,708.84	1,222,843.50		1,003,604.48	4,293,848.95		
WOODBURY HEIGHTS BOROUGH			1,180.72		895,685.21		63,908.51		15,594.69	907,187.12		638,600.00	3,091,870.50		
WOOLWICH TOWNSHIP					896,184.70		63,944.22		15,594.69	907,187.12		638,600.00	3,091,870.50		
COUNTY TOTALS			292,369.68		66,538,000.00		1,810,407.00		1,170,027.00	135,321,932.50		63,027,665.66	285,397,817.09		

TAXING DISTRICTS	13 REAL PROPERTY EXEMPT FROM TAXATION										14 AMOUNT MISCELLANEOUS REVENUES TO SUPPORT LOCAL BUDGET				15 DEDUCTIONS ALLOWED					
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
	Public School	Other School	Public Property	Church & Charitable	Cemeteries & Graveyards	Other Exempts	Total Amount of Exempts (13A+B+C+D+E+F)	Surplus Revenue	Miscellaneous Revenues Anticipated	Receipts From Delinquent Tax	Total of Misc. Revenues (Col 14A+B+C)	Sen. Cit., Disable & Sur. Spouse	Veterans & Widows							
CLAYTON BOROUGH	21,180,000		9,776,000	6,187,900	478,400	7,079,900	44,702,200	332,923.11	1,999,068.28	450,000.00	2,781,991.39	48,250.00	14,850.00							
DEPTFORD TOWNSHIP	23,785,400	37,736,400	54,378,600	19,575,300	576,300	13,326,300	149,378,300	1,730,000.00	5,058,838.59	1,045,000.00	7,833,838.59	233,750.00	85,300.00							
EAST GREENWICH TOWNSHIP	3,403,900	7,024,000	8,029,400	4,628,700	1,533,400	554,200	25,173,600	309,900.00	2,510,636.00	190,000.00	3,010,536.00	18,000.00	16,150.00							
ELK TOWNSHIP	2,641,600		4,880,600	3,554,400	59,300	891,900	12,027,800	245,689.41	710,441.55	323,000.00	1,279,130.96	28,250.00	9,350.00							
FRANKLIN TOWNSHIP	21,766,700		3,762,800	8,263,200	58,500	5,712,900	39,564,100	554,802.00	3,096,505.90	1,388,911.22	5,040,219.12	105,000.00	33,750.00							
GLASSBORO BOROUGH	26,311,300	119,315,700	27,482,700	20,633,600	2,257,400	21,321,500	217,322,200	1,029,660.01	4,051,197.28	840,000.00	5,920,857.29	84,750.00	34,150.00							
GREENWICH TOWNSHIP	12,861,700	773,100	6,305,500	4,151,000	25,000	1,479,000	25,595,300	1,186,870.00	1,869,983.34	50,000.00	3,106,853.34	51,800.00	23,250.00							
HARRISON TOWNSHIP	23,460,300	2,003,100	3,316,800	5,526,900		2,579,600	36,886,700	473,482.00	1,195,057.85	275,000.00	1,943,539.85	20,250.00	12,500.00							
LOGAN TOWNSHIP	1,916,900		2,243,800	1,893,400	38,400	3,388,600	9,481,100	1,450,000.00	3,357,186.32	155,260.68	4,962,447.00	13,750.00	9,050.00							
MANTUA TOWNSHIP	10,681,000	1,936,200	10,997,800	9,628,200	338,500	6,262,900	39,844,600	1,650,000.00	2,309,768.49	475,000.00	4,434,768.49	61,325.00	35,950.00							
MONROE TOWNSHIP	22,557,700		21,701,400	14,967,000	240,900	1,636,100	61,103,100	1,299,945.60	7,124,916.80	1,900,000.00	10,324,862.40	210,250.00	71,600.00							
NATIONAL PARK BOROUGH	3,494,800		11,246,200	1,722,100		1,929,800	18,392,900	130,296.77	700,500.50	175,000.00	1,005,797.27	37,500.00	12,000.00							
NEWFIELD BOROUGH	1,182,500		939,900	2,216,400	93,400	14,000	4,446,200	200,000.00	311,806.47	70,000.00	581,806.47	18,000.00	3,400.00							
PAULSBORO BOROUGH	9,831,500	1,439,900	5,599,500	4,001,300		746,400	21,618,600	819,890.46	1,371,168.76	355,000.00	2,546,059.24	59,500.00	18,900.00							
PITMAN BOROUGH	24,283,600		13,236,300	20,109,700		1,793,000	59,422,600	678,500.00	1,602,666.48	410,000.00	2,691,166.48	48,000.00	25,800.00							
SOUTH HARRISON TOWNSHIP	2,200,100		4,293,700	750,300		26,800	7,270,900	451,000.00	787,568.46	230,000.00	1,468,568.46	9,250.00	4,300.00							
SWEDESBORO BOROUGH	2,253,500		2,068,200	3,294,200		141,500	7,757,400	150,000.00	522,052.00	209,000.00	881,052.00	15,000.00	4,000.00							
WASHINGTON TOWNSHIP	48,349,300	2,266,600	51,150,100	41,005,100	1,181,900	4,345,400	148,298,400	1,680,785.00	5,745,430.77	1,130,000.00	8,556,215.77	136,500.00	89,650.00							
WENDENAH BOROUGH	1,878,400		5,276,500	4,644,500		208,300	12,007,700	229,000.00	420,618.18	30,000.00	679,618.18	4,500.00	6,850.00							
WEST DEPTFORD TOWNSHIP	23,217,300	1,489,200	52,993,700	5,516,700	663,800	7,725,400	91,606,100	1,362,890.50	4,450,708.26	628,959.00	6,440,557.76	107,000.00	57,550.00							
WESTVILLE BOROUGH	3,994,200		3,824,000	6,075,700		1,971,500	15,865,400	19,185.00	1,310,882.00	193,700.00	1,523,767.00	45,500.00	13,900.00							
WOODBURY CITY	15,081,500	1,746,300	39,252,600	54,087,900	106,800	12,882,600	123,157,700	892,500.00	2,551,390.03	539,000.00	3,973,890.03	64,000.00	26,350.00							
WOODBURY HEIGHTS BOROUGH	15,638,100		3,136,100	4,493,000		728,300	23,995,500	278,922.00	649,330.07	100,000.00	1,028,252.07	26,250.00	10,600.00							
WOOLWICH TOWNSHIP	9,657,700		1,601,700	361,100	435,900	1,126,600	13,183,000	612,341.00	676,447.41	220,000.00	1,502,788.41	6,250.00	2,750.00							
COUNTY TOTALS	331,629,000	175,730,500	347,493,900	247,287,600	8,087,900	97,872,500	1,208,101,400	17,768,582.86	54,378,169.82	11,371,830.90	83,518,583.58	1,452,625.00	621,950.00							

County Percentage Level of Taxable Value of Real Property - 100%	
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	\$ 25,866,530.62
Rate Per \$100 To Be Applied To Col. 11 For Apportionment Of County Taxes	\$.57100345
Rate Per \$100 To Be Applied To Col. 11 For Apportionment Of County Library Taxes	\$.04074203
Rate Per \$100 To Be Applied To Col. 11 for Apportionment Of Open Space Taxes	\$.01000000
Net County Taxes Apportioned (12AIII)	\$ 66,830,369.68
Adjustments	\$ 292,369.68
Total County Taxes Apportioned (including Adjustments - Total 12AD)	\$ 66,538,000.00
<i>Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.</i>	
(C) Clearview Regional High School	\$ 6,451,231.00
(G) Gateway Regional High School	\$ 3,848,771.96
(K) Kingsway Regional High School	\$ 2,627,414.98
(S) Southern Regional High School	\$ 4,601,971.99
	\$ 17,529,389.93

**- ADDITIONAL FIRE TAX RATES PER \$100. ASSESSED VALUATION -
IN THE FOLLOWING DISTRICTS**

District	Valuation	Appropriation	Rate
Deptford Township	\$ 1,256,903,900	\$ 1,621,220.00	\$.13
Franklin Township:			
Franklinville	104,429,008	205,900.00	.20
Malaga	83,974,414	133,823.00	.16
Janvier	61,862,200	89,981.00	.15
Grove	90,003,132	114,586.00	.13
Star Cross	45,466,126	83,302.35	.19
Harrison Township	388,096,838	396,262.09	.11
Washington Township	2,052,884,910	2,242,614.19	.11
Westville Borough	163,426,956	240,203.57	.15

**- ADDITIONAL SOLID WASTE TAX RATES PER \$100. ASSESSED VALUATION -
IN THE FOLLOWING DISTRICTS**

District	Valuation	Appropriation	Rate
Swedesboro Borough	\$ 72,972,028	\$ 197,024.00	\$.27
Washington Township	2,052,884,910	4,927,483.00	.25

JACQUELINE A. CLARK, President
 EDITH K. PATTERSON, Commissioner
 FRANCIS A. Mc DEVITT, Commissioner
GLOUCESTER COUNTY BOARD OF TAXATION

Attest:
 DOLORIS R. LINDSAY, County Tax Administrator

I hereby certify this to be a true copy of the Abstract of Ratables and Exemptions for the County of Gloucester, State of New Jersey, for the year 1997 as filed with me by the Gloucester County Board of Taxation.
 JEAN L. DUBOIS, County Treasurer

1997 GLOUCESTER COUNTY TAX ASSESSORS

CLAYTON BOROUGH	CHRISTINE WAHL ROBERT CHECCHIA	Borough Hall Clayton, NJ 08312	881-2882
DEPTFORD TOWNSHIP	JOSEPH M. HARASTA	Municipal Building Deptford, NJ 08096	845-5300
EAST GREENWICH TOWNSHIP	NICHOLAS J. MONAHAN	Municipal Building Clarksboro, NJ 08020	423-0654
ELK TOWNSHIP	BRUCE E. COYLE	P.O. Box 261 Monroeville, NJ 08343	881-6525
FRANKLIN TOWNSHIP	JOSEPH M. HARASTA	Municipal Building Franklinville, NJ 08322	694-1234
GLASSBORO BOROUGH	MICHAEL J. SHERIDAN FRANCIS FLYNN	Borough Hall Glassboro, NJ 08028	881-9230
GREENWICH TOWNSHIP	FRANK P. LEONE HORACE J. SPOTO	Municipal Building Gibbstown, NJ 08027	423-1793
HARRISON TOWNSHIP	E. CHRISTOPHER KLOSS	114 Bridgeton Pike Mullica Hill, NJ 08062	478-4111
LOGAN TOWNSHIP	HORACE J. SPOTO	73 Main Street Bridgeport, NJ 08014	467-3424
MANTUA TOWNSHIP	SANDRA L. ELLIOTT	Municipal Building Mantua, NJ 08051	468-3898
MONROE TOWNSHIP	BRUCE E. COYLE	Municipal Building Williamstown, NJ 08094	728-9817
NATIONAL PARK BOROUGH	JAMES H. JONES	Borough Hall National Park, NJ 08063	845-3891
NEWFIELD BOROUGH	MICHAEL D. JONES STEPHEN NOTHNICK	P.O. Box 62 Newfield, NJ 08344	697-1100
PAULSBORO BOROUGH	ROBYN GLOCKER-HAMMOND ROBERT A. GLOCKER	Borough Hall Paulsboro, NJ 08066	423-1500
PITMAN BOROUGH	RONALD FIJALKOWSKI CHRISTOPHER KLOSS DIANE HESLEY	110 S. Broadway Pitman, NJ 08071	589-3522
SOUTH HARRISON TOWNSHIP	W. KIRK HORNER	P.O. Box 108 Harrisonville, NJ 08039	478-4218
SWEDESBORO BOROUGH	HORACE J. SPOTO	Borough Hall Swedesboro, NJ 08085	467-0202
WASHINGTON TOWNSHIP	LEO L. MIDURE LINDA B. KALUSA	P.O. Box 1106 Turnersville, NJ 08012	589-0520
WENONAH BOROUGH	ROY A. DUFFIELD	1 W. Cherry Street Wenonah, NJ 08090	468-5228
WEST DEPTFORD TOWNSHIP	ALICIA L. MELSON LINDA OWEN	Municipal Building Thorofare, NJ 08086	853-4575
WESTVILLE BOROUGH	JAMES H. JONES	Borough Hall Westville, NJ 08093	456-0030
WOODBURY CITY	HORACE J. SPOTO	City Hall Woodbury, NJ 08096	845-1300
WOODBURY HEIGHTS BOROUGH	HARRY ELTON, SR. JOSEPH M. HARASTA	Borough Hall Woodbury Heights, NJ 08097	848-2832
WOOLWICH TOWNSHIP	BRUCE KOMITO	Township Hall Swedesboro, NJ 08085	467-2666

GLOUCESTER COUNTY BOARD OF TAXATION
 C.C. BUDD BOULEVARD • PO BOX 337 • WOODBURY, NJ 08096
 Telephone: (609) 384-6945