

Salem County Board of Taxation



2021 ABSTRACT OF RATABLES

Steven H. Caltabiano, CTA, President
Debra Behnke, Commissioner

Brenda H. Hall, Vice-President
Kevin L. Crouch, Commissioner

Angela Susan Voros, Commissioner

John Snyder, CTA, Tax Administrator
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2021 ABSTRACT OF RATABLES ~ COUNTY OF SALEM

		1		2	3	4	5	6	
		TAXABLE VALUE		Total Taxable Value of Land and Improvements (Col. 1(a) + (b))	Total Taxable Value of Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2 - 3)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Col. 4 + 5)	
		(a)	(b)						
TAXING DISTRICT		Land	Improvements (Includes partial Exemptions and Abatements)						
1	ALLOWAY	\$ 89,232,000	\$ 193,154,800	\$ 282,386,800		\$ 282,386,800	\$ 581,889	\$ 282,968,689	1
2	CARNEY'S POINT	\$ 195,420,900	\$ 463,428,300	\$ 658,849,200		\$ 658,849,200	\$ -	\$ 658,849,200	2
3	ELMER	\$ 21,535,400	\$ 83,761,400	\$ 105,296,800		\$ 105,296,800	\$ -	\$ 105,296,800	3
4	EL SINBORO	\$ 42,825,600	\$ 72,581,300	\$ 115,406,900		\$ 115,406,900	\$ 276,963	\$ 115,683,863	4
5	LOWER ALLOWAY CREEK	\$ 32,851,500	\$ 181,462,300	\$ 214,313,800		\$ 214,313,800	\$ 679,069	\$ 214,992,869	5
6	MANNINGTON	\$ 43,309,500	\$ 130,384,900	\$ 173,694,400		\$ 173,694,400	\$ 661,218	\$ 174,355,618	6
7	OLDMANS	\$ 70,567,800	\$ 185,092,000	\$ 255,659,800		\$ 255,659,800	\$ -	\$ 255,659,800	7
8	PENNS GROVE	\$ 32,605,000	\$ 101,863,500	\$ 134,468,500		\$ 134,468,500	\$ -	\$ 134,468,500	8
9	PENNSVILLE	\$ 332,558,475	\$ 651,295,240	\$ 983,853,715		\$ 983,853,715	\$ 1,686,095	\$ 985,539,810	9
10	PILESGROVE	\$ 162,436,800	\$ 303,156,600	\$ 465,593,400		\$ 465,593,400	\$ -	\$ 465,593,400	10
11	PITTS GROVE	\$ 164,903,600	\$ 436,228,500	\$ 601,132,100		\$ 601,132,100	\$ 971,227	\$ 602,103,327	11
12	QUINTON	\$ 37,167,300	\$ 142,642,000	\$ 179,809,300		\$ 179,809,300	\$ 858,922	\$ 180,668,222	12
E 13	SALEM	\$ 30,575,000	\$ 89,975,570	\$ 120,550,570	\$ 66,480	\$ 120,484,090	\$ 2,597,646	\$ 123,081,736	13
14	UPPER PITTS GROVE	\$ 106,201,800	\$ 233,459,800	\$ 339,661,600		\$ 339,661,600	\$ -	\$ 339,661,600	14
15	WOODSTOWN	\$ 112,398,000	\$ 167,209,000	\$ 279,607,000		\$ 279,607,000	\$ -	\$ 279,607,000	15
		\$ 1,474,588,675	\$ 3,435,695,210	\$ 4,910,283,885	\$ 66,480	\$ 4,910,217,405	\$ 8,313,029	\$ 4,918,530,434	

A = REASSESSMENT
R = REVALUATION
E = EXCLUDES SPECIAL EXEMPTION

2021 ABSTRACT OF RATABLES ~ COUNTY OF SALEM

		7	8	9		10		11	
		General Tax Rate to Apply per \$100 Valuation	County Equalization Table Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	(a)	(b)	EQUALIZATION		Net Valuation on Which County Taxes are Apportioned (Col. 6+9a+9b-10a+10b)	
TAXING DISTRICT				True Value of Expired "UEZ" (Urban Enterprise Zone) Abatements	True Value of Class II Railroad Property (C. 139, L. 1966)	(a)	(b)		
						Amounts Deducted Under R.S. 54:3-17 to 19	Amounts Added Under R.S. 54:3-17 to 19		
1	ALLOWAY	3.116	97.54			\$ -	\$ 8,097,495	\$ 291,066,184	1
2	CARNEY'S POINT	3.318	104.35			\$ (18,400,953)	\$ -	\$ 640,448,247	2
3	ELMER	3.754	99.24			\$ -	\$ 1,314,726	\$ 106,611,526	3
4	ELSINBORO	2.856	110.72			\$ (10,898,131)	\$ -	\$ 104,785,732	4
5	LOWER ALLOWAY CREEK	1.621	76.12			\$ -	\$ 68,451,398	\$ 283,444,267	5
6	MANNINGTON	3.384	93.90			\$ -	\$ 14,223,565	\$ 188,579,183	6
7	OLDMANS	2.738	98.55			\$ -	\$ 13,632,168	\$ 269,291,968	7
8	PENNS GROVE	4.944	110.93			\$ (12,025,609)	\$ -	\$ 122,442,891	8
9	PENNSVILLE	4.623	95.60			\$ -	\$ 88,798,648	\$ 1,074,338,458	9
10	PILESGROVE	3.365	101.60			\$ (5,973,358)	\$ -	\$ 459,620,042	10
11	PITTSGROVE	3.738	90.08			\$ -	\$ 69,907,388	\$ 672,010,715	11
12	QUINTON	3.162	103.31			\$ (4,783,971)	\$ -	\$ 175,884,251	12
13	SALEM	7.258	91.53			\$ -	\$ 14,825,781	\$ 137,907,517	13
14	UPPER PITTSGROVE	2.798	101.96			\$ (4,642,356)	\$ -	\$ 335,019,244	14
15	WOODSTOWN	3.825	100.08			\$ -	\$ 350,024	\$ 279,957,024	15
					\$ -	\$ (56,724,378)	\$ 279,601,193	\$ 5,141,407,249	

2021 ABSTRACT OF RATABLES ~ COUNTY OF SALEM

12 APPORTIONMENT OF TAXES											
Section B			Section C						Section D		
			Local Taxes To Be Raised For								
County	(b)	(c)	I			II			Total Tax Levy On Which Tax Rate Is Computed (12AV+B(a)+B(b)+B(c)+ CI(a)+CI(b)+CI(c)+CIII)		
	Local Health	County	District School Purposes			Local Municipal Purposes					
	Library Taxes	Services Taxes (R.S. 26:3A2-19)	Open Space Tax	(a)	(b)	(c)	(a)	(b)			
			As Required By District School Budget	Regional Consolidation And Joint School Budgets	As Required By Local Municipal Budget	Local Municipal Budget	Municipal Open Space	Municipal Library			
1	ALLOWAY	\$ -	\$ -	\$ 58,393.67	\$ 4,422,641.00	\$ -	\$ -	\$ 811,483.30	\$ 14,148.00	\$ -	\$ 8,815,773.21
2	CARNEY'S POINT	\$ -	\$ -	\$ 126,466.04	\$ -	\$ 9,711,831.00	\$ -	\$ 4,404,190.98	\$ 6,588.49	\$ -	\$ 21,857,631.09
3	ELMER	\$ -	\$ -	\$ 21,450.52	\$ 1,928,045.00	\$ -	\$ -	\$ 714,050.00	\$ -	\$ -	\$ 3,952,529.81
4	ELSINBORO	\$ -	\$ -	\$ 21,013.14	\$ 1,553,736.00	\$ -	\$ -	\$ 466,211.76	\$ -	\$ -	\$ 3,303,723.73
5	LOWER ALLOWAY CREEK	\$ -	\$ -	\$ 57,029.72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,484,006.34
6	MANNINGTON	\$ -	\$ -	\$ 37,649.06	\$ 3,075,446.00	\$ -	\$ -	\$ 488,171.47	\$ 34,871.12	\$ -	\$ 5,899,388.79
7	OLDMANS	\$ -	\$ -	\$ 54,033.81	\$ 3,213,829.00	\$ -	\$ -	\$ 432,034.35	\$ 51,131.96	\$ -	\$ 6,998,389.71
8	PENNS GROVE	\$ -	\$ -	\$ 24,491.56	\$ -	\$ 1,973,029.00	\$ -	\$ 3,177,529.05	\$ -	\$ -	\$ 6,647,167.47
9	PENNSVILLE	\$ -	\$ -	\$ 214,675.67	\$ 23,657,688.00	\$ -	\$ -	\$ 8,781,028.18	\$ -	\$ -	\$ 45,555,975.51
10	PILESGROVE	\$ -	\$ -	\$ 92,119.57	\$ -	\$ 8,518,056.00	\$ -	\$ 1,377,917.07	\$ 139,678.02	\$ -	\$ 15,663,904.73
11	PITTSGROVE	\$ -	\$ -	\$ 135,016.46	\$ 11,998,960.00	\$ -	\$ -	\$ 2,194,613.22	\$ 60,210.33	\$ -	\$ 22,502,214.66
12	QUINTON	\$ -	\$ -	\$ 35,201.40	\$ 2,821,772.00	\$ -	\$ -	\$ 740,094.90	\$ -	\$ -	\$ 5,712,655.34
13	SALEM	\$ -	\$ -	\$ 27,292.84	\$ 2,617,781.00	\$ -	\$ -	\$ 4,601,456.96	\$ -	\$ 45,493.54	\$ 8,932,793.40
14	UPPER PITTSGROVE	\$ -	\$ -	\$ 67,261.38	\$ 4,672,561.00	\$ -	\$ -	\$ 686,900.00	\$ 33,966.00	\$ -	\$ 9,502,625.80
15	WOODSTOWN	\$ -	\$ -	\$ 56,186.61	\$ -	\$ 5,066,711.00	\$ -	\$ 2,151,287.25	\$ 41,941.00	\$ -	\$ 10,692,564.42
		\$ -	\$ -	\$ 1,028,281.45	\$ 59,962,459.00	\$ 25,269,627.00	\$ -	\$ 31,026,968.49	\$ 382,534.92	\$ 45,493.54	\$ 179,521,344.01

2021 ABSTRACT OF RATABLES ~ COUNTY OF SALEM

13									
REAL PROPERTY EXEMPT FROM TAXATION									
	(a)	(b)	(c)	(d)	(e)	(f)	(g)		
	Public School Property	Other School Property	Public Property	Church and Charitable Property	Cemeteries and Graveyards	Other Exemptions Not Included in Foregoing Classifications	Total Amount of Real Property Exempt From Taxation (a+b+c+d+e+f)		
1	ALLOWAY	\$ 6,322,500	\$ 6,301,300	\$ 21,061,600	\$ 4,319,700	\$ 56,700	\$ 5,156,000	\$ 43,217,800	1
2	CARNEY'S POINT	\$ 98,115,800	\$ 7,492,400	\$ 36,521,400	\$ 23,815,500	\$ 17,900	\$ 26,698,300	\$ 192,661,300	2
3	ELMER	\$ 1,905,100	\$ -	\$ 3,947,400	\$ 27,686,500	\$ -	\$ 956,500	\$ 34,495,500	3
4	ELSINBORO	\$ 1,130,000	\$ -	\$ 1,639,600	\$ 794,500	\$ 40,400	\$ 2,298,100	\$ 5,902,600	4
5	LOWER ALLOWAY CREEK	\$ 4,308,500	\$ -	\$ 11,766,400	\$ 1,664,200	\$ 74,300	\$ 744,000	\$ 18,557,400	5
6	MANNINGTON	\$ 13,598,200	\$ 1,120,000	\$ 36,994,900	\$ 2,389,800	\$ 63,100	\$ 8,006,600	\$ 62,172,600	6
7	OLDMANS	\$ 7,203,200	\$ -	\$ 33,831,500	\$ 5,500,300	\$ 201,200	\$ 143,302,200	\$ 190,038,400	7
8	PENNS GROVE	\$ 12,391,400	\$ -	\$ 19,466,000	\$ 9,756,300	\$ 184,100	\$ 7,376,500	\$ 49,174,300	8
9	PENNSVILLE	\$ 40,085,000	\$ 347,400	\$ 49,717,200	\$ 31,291,100	\$ 657,600	\$ 20,694,600	\$ 142,792,900	9
10	PILESGROVE	\$ 464,100	\$ -	\$ 10,651,800	\$ 6,560,000	\$ 647,600	\$ 15,337,200	\$ 33,660,700	10
11	PITTSGROVE	\$ 21,700,500	\$ -	\$ 20,799,000	\$ 6,711,700	\$ 455,700	\$ 15,968,100	\$ 65,635,000	11
12	QUINTON	\$ 5,667,700	\$ -	\$ 2,318,700	\$ 6,489,200	\$ 20,100	\$ 5,841,700	\$ 20,337,400	12
13	SALEM	\$ 8,440,200	\$ 1,214,200	\$ 27,830,600	\$ 15,635,500	\$ 774,100	\$ 14,823,500	\$ 68,718,100	13
14	UPPER PITTSGROVE	\$ 11,703,400	\$ -	\$ 1,898,900	\$ 5,926,100	\$ 518,600	\$ 10,860,900	\$ 30,907,900	14
15	WOODSTOWN	\$ 17,511,300	\$ -	\$ 19,012,500	\$ 10,168,400	\$ 10,000	\$ 19,620,000	\$ 66,322,200	15
		\$ 250,546,900	\$ 16,475,300	\$ 297,457,500	\$ 158,708,800	\$ 3,721,400	\$ 297,684,200	\$ 1,024,594,100	

2021 ABSTRACT OF RATABLES ~ COUNTY OF SALEM

2021 ABSTRACT OF RATABLES ~ COUNTY OF SALEM										
	14				15					
	AMOUNT OF MISCELLANEOUS REVENUES FOR THE SUPPORT OF THE LOCAL MUNICIPAL BUDGET				DEDUCTIONS ALLOWED (C. 73, L. 1976)					
	(a)	(b)	(c)	(d)	(a)	(b)				
	Surplus Revenues Apportioned	Receipts From Revenues Anticipated	Receipts From Delinquent Tax and Liens	Total of Miscellaneous Revenues (a+b+c)	Full Estimated Amount of Senior Citizen, Totally Disabled and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	Veterans Deductions				
							TAXING DISTRICT			
1	ALLOWAY	\$ 137,663.35	\$ 688,472.67	\$ 140,000.00	\$ 966,136.02	\$ 9,750	\$ 31,750	ALLOWAY	1	
2	CARNEY'S POINT	\$ 1,390,000.00	\$ 4,405,617.53	\$ 600,000.00	\$ 6,395,617.53	\$ 17,750	\$ 53,000	CARNEYS POINT TWP	2	
3	ELMER	\$ 195,000.00	\$ 185,390.00	\$ 49,990.00	\$ 430,380.00	\$ 4,750	\$ 6,500	ELMER	3	
4	EL SINBORO	\$ 241,710.00	\$ 163,154.36	\$ 34,734.00	\$ 439,598.36	\$ 1,250	\$ 11,250	EL SINBORO	4	
5	LOWER ALLOWAY CREEK	\$ 1,491,367.49	\$ 7,655,305.00	\$ 20,000.00	\$ 9,166,672.49	\$ 5,750	\$ 15,750	LOWER ALLOWAYS CREEK	5	
6	MANNINGTON	\$ 356,450.00	\$ 482,238.67	\$ 97,550.00	\$ 936,238.67	\$ 5,000	\$ 11,500	MANNINGTON	6	
7	OLDMANS	\$ 550,613.00	\$ 885,679.60	\$ 100,000.00	\$ 1,536,292.60	\$ 3,250	\$ 21,500	OLDMANS TWP	7	
8	PENNS GROVE	\$ 570,000.00	\$ 3,576,171.75	\$ 530,000.00	\$ 4,676,171.75	\$ 4,250	\$ 11,500	PENNS GROVE	8	
9	PENNSVILLE	\$ 2,486,800.00	\$ 6,831,350.93	\$ 833,000.00	\$ 10,151,150.93	\$ 20,750	\$ 117,000	PENNSVILLE	9	
10	PILESGROVE	\$ 459,340.87	\$ 860,775.54	\$ 301,064.61	\$ 1,621,181.02	\$ 3,250	\$ 32,000	PILESGROVE	10	
11	PITTS GROVE	\$ 779,000.00	\$ 1,278,105.76	\$ 190,000.00	\$ 2,247,105.76	\$ 24,750	\$ 64,750	PITTS GROVE	11	
12	QUINTON	\$ 220,000.00	\$ 474,574.85	\$ 195,000.00	\$ 889,574.85	\$ 11,500	\$ 20,750	QUINTON TWP	12	
13	SALEM	\$ 834,000.00	\$ 5,957,851.79	\$ 630,000.00	\$ 7,421,851.79	\$ 7,500	\$ 20,750	SALEM	13	
14	UPPER PITTS GROVE	\$ 309,287.10	\$ 556,412.70	\$ 275,000.00	\$ 1,140,699.80	\$ 8,000	\$ 21,500	UPPER PITTS GROVE	14	
15	WOODSTOWN	\$ 313,875.00	\$ 1,432,228.28	\$ 175,000.00	\$ 1,921,103.28	\$ 6,000	\$ 26,750	WOODSTOWN	15	
		\$ 10,335,106.81	\$ 35,433,329.43	\$ 4,171,338.61	\$ 49,939,774.85	\$ 133,500	\$ 466,250			

ADDENDUM #1 TO ABSTRACT OF RATABLES FOR SALEM COUNTY

TOTAL TAXABLE VALUE OF PARTIAL EXEMPTIONS AND ABATEMENTS (COL. 3)

	9	10	11	12	13	14	15	16		
	DWELLING ABATEMENT Chapter 441 P.L. 1991 R.S.40A:21-5	DWELLING EXEMPTION Chapter 441 P.L. 1991 R.S.40A:21-5	NEW DWELL /CONVERSION ABATEMENT Chapter 441 P.L. 1991 R.S.40A:21-5	NEW DWELL /CONVERSION EXEMPTION Chapter 441 P.L. 1991 R.S.40A:21-5	MULTI DWELL /CONVERSION ABATEMENT Chapter 441 P.L. 1991 R.S.40A:21-6	MULTI DWELL /CONVERSION EXEMPTION Chapter 441 P.L. 1991 R.S.40A:21-6	COMMERCIAL / INDUSTRIAL EXEMPTION Chapter 441 P.L. 1991 R.S.40A:21-7	TOTAL ASSESSED VALUE AS REFLECTED IN COLUMN 3 OF THE ABSTRACT OF RATABLES	Taxing District	
1	-	-	-	-	-	-	-	-	ALLOWAY	1
2	-	-	-	-	-	-	-	-	CARNEYS POINT TWP	2
3	-	-	-	-	-	-	-	-	ELMER	3
4	-	-	-	-	-	-	-	-	ELSINBORO	4
5	-	-	-	-	-	-	-	-	LOWER ALLOWAYS CP	5
6	-	-	-	-	-	-	-	-	MANNINGTON	6
7	-	-	-	-	-	-	-	-	OLDMANS TWP	7
8	-	-	-	-	-	-	-	-	PENNS GROVE	8
9	-	-	-	-	-	-	-	-	PENNSVILLE	9
10	-	-	-	-	-	-	-	-	PILESGROVE	10
11	-	-	-	-	-	-	-	-	PITTSGROVE	11
12	-	-	-	-	-	-	-	-	QUINTON TWP	12
13	-	-	66,480	-	-	-	-	66,480	SALEM	13
14	-	-	-	-	-	-	-	-	UPPER PITTSGROVE	14
15	-	-	-	-	-	-	-	-	WOODSTOWN	15
	-	-	66,480	-	-	-	-	66,480		

ADDENDUM #2 TO ABSTRACT OF RATABLES FOR SALEM COUNTY

		1	2	3	4	5				
		C.12 PL1977 IN LIEU OF TAX	NJ HOUSING FINANCE AGENCY	URBAN RENEWAL	OTHER	TOTAL				
Taxing District										
1	ALLOWAY	-	-	-	-	-				
2	CARNEYS POINT TWP	-	-	-	-	-				
3	ELMER	-	-	-	-	-				
4	EL SINBORO	-	-	-	-	-				
5	LOWER ALLOWAYS CRE	-	-	-	-	-				
6	MANNINGTON	-	-	-	-	-				
7	OLDMANS TWP	-	-	-	-	-				
8	PENNS GROVE	-	-	-	-	-				
9	PENNSVILLE	-	-	-	-	-				
10	PILESGROVE	-	-	-	-	-				
11	PITTS GROVE	-	-	-	-	-				
12	QUINTON TWP	-	-	-	-	-				
13	SALEM	-	-	-	-	-				
14	UPPER PITTS GROVE	-	-	-	-	-				
15	WOODSTOWN	-	-	-	-	-				
		\$ -	\$ -	\$ -	\$ -	\$ -				

ADDENDUM #3 TO ABSTRACT OF RATABLES FOR SALEM COUNTY

		State Aid Adjustment for BPP			REAP Distribution Summary		
		1	2	3	4	5	6
		COUNTY (12AV)	SCHOOL (12AV)	MUNICIPAL (12AV)	ELIGIBLE PROPERTY ASSESSMENTS	R.E.A.P. AID	TAX RATE CREDIT
Taxing District							
1	ALLOWAY	-	-	-			-
2	CARNEYS POINT TWP	-	-	-			-
3	ELMER	-	8,824	-			-
4	EL SINBORO	-	-	-			-
5	LOWER ALLOWAYS C	-	-	-			-
6	MANNINGTON	-	-	-			-
7	OLDMANS TWP	-	-	-			-
8	PENNS GROVE	-	14,993	-			-
9	PENNSVILLE	-	-	-			-
10	PILESGROVE	-	-	-			-
11	PITTS GROVE	-	-	-			-
12	QUINTON TWP	-	-	-			-
13	SALEM	-	16,290	-			-
14	UPPER PITTS GROVE	-	-	-			-
15	WOODSTOWN	-	11,311	-			-
		\$ -	\$ 51,418	\$ -	\$ -	\$ -	

OVERALL COUNTY TAX RATES					
THE DEBITS AND CREDITS FOUND BELOW ARE ATATUTORY ADJUSTMENTS MADE TO THE APPROVED BUDGETS DUE TO OVERPAYMENTS AND UNDERPAYMENTS OF PRIOR YEAR TAXES AS RESULT OF BOTH COUNTY AND STATE TAX APPEAL JUDGMENTS.		SUM OF NET VALUATIONS ON WHICH COUNTY TAXES ARE APPORTIONED (COL 11,ABSTRACT OF RATABLES) FOR PARTICIPATING MUNICIPALITIES		TOTAL TAXES APPORTIONED	OVERALL COUNTY TAX RATES
		COLUMN A		COLUMN B	COLUMN C (COL. B / COL. A)
COUNTY BUDGET	\$	61,805,979.61			
CREDIT					
DEBIT	\$	<u>356,090.57</u>			
TAXES APPORTIONED	\$	62,162,070.18	\$ 5,141,407,249	\$ 62,162,070.18	1.20904778
County Percentage Level of Taxable Value of Real Property is 100%					

SPECIAL TAXING DISTRICTS				
FIRE DISTRICTS FOR PITTS GROVE TWP.		BUDGET	RATABLES	RATE
	District #1	\$209,507	\$156,525,568	0.134
	District #2	\$286,337	\$261,450,591	0.110
	District#3	\$303,965	\$184,118,668	0.166

2021 ABSTRACT CERTIFICATION


Total Amount of Miscellaneous Revenues including Surplus Revenues Apporopriated For the Support of the County Budget	\$26,407,755.29
Rate per \$100 to be applied to Column 11 for apportionment of County Taxes	1.20904778
Net County Taxes Apportioned (Column 12A III)	\$61,805,979.61
* Adjustments (Net Total (Column 12A I))	(\$356,090.57)
Total County Taxes Apportioned (including adjustments - Total 12 A I)	\$62,162,070.18
* Net Overpayments are added to the Net Taxes Apportioned; Net Underpayments are deducted from the net Taxes Apportioned	
Rate per \$100 to be applied to Column for apportionment of County Open Space Taxes	0.02012026
County Percentage Level of Taxable Values of Real Property is 100%	

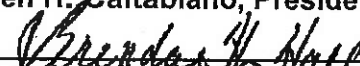
ATTEST:



John Snyder, Tax Administrator


I hereby certify this to be a true copy of the Abstract of Ratables and Exemptions for the County of SALEM,
State of New Jersey for the year 2019 as filed with me by the SALEM COUNTY BOARD OF TAXATION


SALEM COUNTY BOARD OF TAXATION

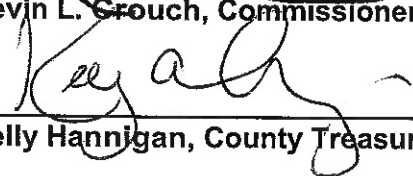

Steven H. Caltabiano, President


Brenda H. Hall, Vice-President


Debra Behnke, Commissioner


Angela Susan Voros, Commissioner


Kevin L. Grouch, Commissioner


Kelly Hannigan, County Treasurer

SALEM COUNTY 2021 TAX RATE BREAKDOWN

MUNICIPALITY		LAST REVAL/ REASS	DIRECTOR'S RATIO	COUNTY TAX RATE	COUNTY OPEN SPACE	SCHOOL TAX RATE	MUNICIPAL (LOCAL PURPOSE) TAX RATE	MUNICIPAL OPEN SPACE TAX RATE	TOTAL TAX RATE	FIRE DISTRICT F1	FIRE DISTRICT F2	FIRE DISTRICT F3	LOCAL LIBRARY TAX
01	ALLOWAY TWP	2010	97.54	\$ 1.241	\$ 0.021	\$ 1.563	\$ 0.286	\$ 0.005	\$ 3.116				
02	CARNEYS POINT TWP	2019	104.35	\$ 1.155	\$ 0.020	\$ 1.474	\$ 0.668	\$ 0.001	\$ 3.318				
03	ELMER BOROUGH	2006	99.24	\$ 1.225	\$ 0.020	\$ 1.831	\$ 0.678		\$ 3.754				
04	ELSINBORO TWP	2008	110.72	\$ 1.092	\$ 0.018	\$ 1.343	\$ 0.403		\$ 2.856				
05	LOWER ALLOWAY CREEK	2004	76.12	\$ 1.594	\$ 0.027	\$ -	\$ -		\$ 1.621				
06	MANNINGTON TWP	2006	93.9	\$ 1.299	\$ 0.022	\$ 1.764	\$ 0.279	\$ 0.020	\$ 3.384				
07	OLDMANS TWP	2009	98.55	\$ 1.271	\$ 0.022	\$ 1.257	\$ 0.168	\$ 0.020	\$ 2.738				
08	PENNS GROVE BOROUGH	2019	110.93	\$ 1.095	\$ 0.019	\$ 1.467	\$ 2.363		\$ 4.944				
09	PENNSVILLE TWP	2010	95.6	\$ 1.310	\$ 0.022	\$ 2.401	\$ 0.890		\$ 4.623				
10	PILESGROVE TWP	2007	101.6	\$ 1.190	\$ 0.020	\$ 1.830	\$ 0.295	\$ 0.030	\$ 3.365				
11	PITTS GROVE TWP	2004	90.08	\$ 1.348	\$ 0.023	\$ 1.993	\$ 0.364	\$ 0.010	\$ 3.738	\$ 0.134	\$ 0.110	\$ 0.166	
12	QUINTON TWP	2020	103.31	\$ 1.171	\$ 0.020	\$ 1.562	\$ 0.409		\$ 3.162				
13	SALEM CITY	2017	91.53	\$ 1.334	\$ 0.023	\$ 2.127	\$ 3.738		\$ 7.258				0.036
14	UPPER PITTS GROVE TWP	2020	101.96	\$ 1.190	\$ 0.020	\$ 1.376	\$ 0.202	\$ 0.010	\$ 2.798				
15	WOODSTOWN BOROUGH	2008	100.08	\$ 1.208	\$ 0.021	\$ 1.813	\$ 0.769	\$ 0.014	\$ 3.825				

SALEM RATIO 97.19

2021 GENERAL TAX RATE/ 1.20904478

2021 TOTAL TAXABLE LINE ITEMS AND ASSESSMENTS FOR SALEM COUNTY

SR-3A SUMMARY

	Class 1 Count	Class 1 Value	Class 2 Count	Class 2 Value	Class 3A Count	Class 3A Value	Class 3B Count	Class 3B Value	Class 4A Count	Class 4A Value	Class 4B Count	Class 4B Value	Class 4C Count	Class 4C Value	Total Line Items	*Net Total Taxable
ALLOWAY	289	6,291,400	1,092	211,698,700	221	46,808,800	496	6,035,300	34	11,552,600	-	-	-	-	2,132	282,386,800
CARNEYS POINT TWP	388	33,813,600	2,612	377,415,900	69	11,125,500	134	1,786,200	160	106,949,600	10	100,467,300	6	27,291,100	3,379	658,849,200
ELMER	51	1,083,300	476	79,317,400	4	709,000	14	77,800	69	24,109,300	-	-	-	-	614	105,296,800
ELSINBORO	126	3,684,300	537	95,852,100	42	10,788,900	90	1,342,500	9	3,739,100	-	-	-	-	804	115,406,900
LOWER ALLOWAYS CF	224	2,829,500	558	71,365,600	140	21,342,700	225	3,792,400	9	1,485,000	1	113,498,600	-	-	1,157	214,313,800
MANNINGTON	225	6,366,800	417	71,614,500	178	45,202,800	381	7,511,700	36	12,668,700	4	30,329,900	-	-	1,241	173,694,400
OLDMANS TWP	196	17,031,600	640	123,196,200	96	20,651,300	359	3,518,600	31	10,823,300	22	80,438,800	-	-	1,344	255,659,800
PENNS GROVE	310	2,857,500	1,192	102,809,100	-	-	-	-	106	25,738,700	-	-	7	3,063,200	1,615	134,468,500
PENNSVILLE	664	19,950,432	4,624	708,895,343	53	10,551,600	165	1,454,900	203	101,188,640	3	112,114,500	16	29,698,300	5,728	983,853,715
PIESGROVE	169	6,802,800	1,209	327,801,700	220	64,269,100	434	9,561,500	74	49,692,000	-	-	4	7,466,300	2,110	465,593,400
PITTSGROVE	398	11,195,000	2,575	483,305,300	276	50,647,000	621	5,495,000	87	50,489,800	-	-	-	-	3,957	601,132,100
QUINTON TWP	316	4,037,400	879	131,633,300	112	20,788,000	288	3,083,800	51	19,805,400	-	-	1	461,400	1,647	179,809,300
SALEM	199	2,291,400	1,494	68,503,020	2	153,500	10	122,600	116	30,784,270	11	12,912,500	12	5,716,800	1,844	120,484,090
UPPER PITTSGROVE	134	4,847,100	891	208,065,800	318	86,786,000	717	10,910,900	72	27,558,700	2	1,493,100	-	-	2,134	339,661,600
WOODSTOWN	122	8,539,200	1,095	224,223,100	1	75,000	5	15,200	88	36,690,100	-	-	11	10,064,400	1,322	279,607,000
Totals	3,811	131,621,332	20,291	3,285,697,063	1,732	389,899,200	3,939	54,708,400	1,145	513,275,210	53	451,254,700	57	83,761,500	31,028	4,910,217,405

*Net Taxable Value of Land and Improvements / Column 4 Abstract of Ratables
 J. Snyder 1/07/2021 SR-3A SUMMARY

SALEM COUNTY BOARD OF TAXATION
 110 FIFTH ST., SUITE 300
 SALEM, NJ 08079
 PHONE:(856)935-7510 ext.8274
 FAX:(856)935-3243

FINAL EQUALIZATION TABLE FOR THE COUNTY OF SALEM FOR THE YEAR 2021

N.J.S.A. 54:3-10 as amended, requires the County Board of Taxation to complete its equalization of property valuation in the taxing districts before the 14th day of March. Pursuant to R.S. 54:3-10, as amended, one certified copy of such equalization table, as confirmed, shall be transmitted to each of the following: The Director of Division, the Tax Court of N.J. and to each Taxing District in the County.

We hereby certify this 17th day of March, 2021 that the table below reflects those items required to be set forth under R.S.54:3-17, as amended.

Attest:

John Snyder
John Snyder, CTA
County Tax Administrator

Steven H. Calabrese
Steven H. Calabrese
President

Debra Bohme
Debra Bohme
Commissioner

G. Christopher Connor
G. Christopher Connor
Commissioner

Angela Susan Voras
Angela Susan Voras
Commissioner

Kevin G. Crouch
Kevin G. Crouch
Commissioner

COUNTY PERCENTAGE LEVEL OF TAXABLE VALUE OF REAL PROPERTY 100%

TAXING DISTRICT	COLUMN (1) REAL PROPERTY EXCLUSIVE OF CLASS II RAILROAD PROPERTY				COLUMN (2) MACHINERY, IMPLEMENTS, EQUIPMENT & ALL OTHER TAXABLE PERSONAL PROPERTY USED IN BUSINESS OF TELEPHONE, TELEGRAPH & MESSENGER SYSTEM COMPANIES (C.136 L.1986)					COLUMN (3) EQUALIZATION OF REPLACEMENT REVENUE UNDER P.L.1966 C.135 AS AMENDED					COLUMN (4) DEDUCT TRUE VALUE OF REAL PROPERTY EXCLUSIVE OF CLASS II RAILROAD PROPERTY WHERE THE TAXES ARE IN DEFAULT AND LIENS UNENFORCEABLE (C.169, L.1974)			COLUMN (5) CH. 441 IN LIEU	COLUMN (6) NET AMOUNT OF CALCULATIONS [COL.1(a) + COL.2(a) + COL.3(a) - COL.4(a) - COL.5] TRANSFER TO COLUMN 10 COUNTY ABSTRACT OF RATABLE
	(a) AGGREGATE ASSESSED VALUE	(b) REAL PROPERTY RATIO OF AGGREGATE ASSESSED TO AGGREGATE TRUE VALUE	(c) AGGREGATE TRUE VALUE [COL.1(a) x COL.1(b)]	(d) AMOUNT BY WHICH COL.1(a) SHOULD BE INCREASED OR DECREASED TO CORRESPOND TO COL.1(c)	(a) AGGREGATE ASSESSED VALUE (TAXABLE VALUE)	(b) TAXABLE % LEVEL (LOWER OF COUNTY % LEVEL OR PRE-TAX YEAR SCHOOL AID DIST. RATIO (N.J.S.A. 54:1-35.2))	(c) AGGREGATE TRUE VALUE [COL.2(a) x COL.2(b)]	(d) AGGREGATE EQUALIZED VALUATION [COL.2(a) x COL.2(b)]	(e) AMOUNT BY WHICH COL.2(a) SHOULD BE INCREASED OR DECREASED TO CORRESPOND TO COL.2(d)	(a) BUSINESS PERSONAL PROPERTY REPLACEMENT REVENUE RECEIVED DURING PRECEDING YEAR P.L.1966 C.135	(b) PRECEDING YEAR GENERAL TAX RATE	(c) CAPITALIZATION OF REPLACEMENT REVENUES IN COL.3(a) PER C.135 P.L.1966 [COL.3(a) x COL.3(b)]	(d) REAL PROPERTY RATIO OF AGGREGATE ASSESSED VALUE TO AGGREGATE TRUE VALUE [SAME AS PRECEDING YEAR COUNTY EQUAL. TABLE COL.1(b)] PER P.L. 1971 C.32	(e) ASSUMED EQUALIZED VALUE OF AMOUNT IN COL.3(a) x COL.3(d)	(a) AGGREGATE ASSESSED VALUE (TAXABLE VALUE)	(b) REAL PROPERTY RATIO OF AGGREGATE ASSESSED TO AGGREGATE TRUE VALUE [SAME AS COL.1(b)]	(c) AGGREGATE TRUE VALUE [COL.4(a) x COL.4(b)]		
1 ALLOWAY	282,386,800	97.54	289,508,714	7,121,914	581,889	97.54	596,564	581,889	0	29,017.88	3.099	936,363	95.98	975,581	0	97.54	0	-	8,097,495
2 CARNEYS POINT	658,849,200	104.35	631,383,996	(27,465,204)	0	100.00	0	0	0	276,991.53	3.347	8,275,815	102.40	8,081,851	0	104.35	0	982,400	(18,400,953)
3 ELMER	105,296,800	99.24	106,103,184	806,384	0	99.24	0	0	0	17,679.43	3.777	468,081	92.08	508,342	0	99.24	0	-	1,314,726
4 ELSINBORO	115,406,900	110.72	104,233,111	(11,173,789)	276,963	100.00	276,963	276,963	0	8,728.89	2.822	309,316	112.21	275,658	0	110.72	0	-	(10,883,131)
5 LOWER ALLOWAYS	214,313,800	76.12	281,547,294	67,233,494	679,069	76.12	892,103	679,069	0	14,890.67	1.510	986,137	80.97	1,217,904	0	76.12	0	-	68,451,398
6 MANNINGTON	173,894,400	93.90	184,978,062	11,083,662	661,218	93.90	704,173	661,218	0	94,582.75	3.180	2,974,300	101.17	2,939,903	0	93.90	0	-	14,223,565
7 OLDMANS	255,859,800	98.55	259,421,410	3,561,610	0	98.55	0	0	0	42,073.60	2.712	1,551,386	97.66	1,588,558	0	98.55	0	8,282,000	13,632,168
8 PENNS GROVE	134,468,500	110.93	121,219,237	(13,249,263)	0	100.00	0	0	0	64,383.81	5.009	1,284,959	105.01	1,223,654	0	110.93	0	-	(12,025,609)
9 PENNSVILLE	983,853,715	95.60	1,029,135,685	45,281,970	1,686,095	95.60	1,763,698	1,686,095	0	1,951,242.82	4.483	43,525,381	100.02	43,516,678	0	95.60	0	-	88,798,648
10 PILESGROVE	465,593,400	101.60	458,261,220	(7,332,180)	0	100.00	0	0	0	45,057.58	3.249	1,386,814	102.06	1,358,822	0	101.60	0	-	(5,973,358)
11 PITTS GROVE	601,132,100	90.08	667,331,372	66,199,272	971,227	90.08	1,078,183	971,227	0	49,139.43	3.634	1,352,213	91.98	1,470,116	0	90.08	0	2,238,000	69,907,388
12 QUINTON	179,809,300	103.31	174,048,301	(5,760,999)	858,922	100.00	858,922	858,922	0	30,753.83	3.089	995,592	101.90	977,028	0	103.31	0	-	(4,763,971)
E 13 SALEM	120,484,090	91.53	131,633,443	11,149,353	2,597,646	91.53	2,838,027	2,597,646	0	237,464.81	7.112	3,338,932	90.82	3,676,428	0	91.53	0	-	14,825,781
14 UPPER PITTS GROVE	339,681,600	101.96	333,132,209	(6,529,391)	0	100.00	0	0	0	52,123.88	2.723	1,914,208	101.44	1,887,035	0	101.96	0	-	(4,612,356)
15 WOODSTOWN	279,607,000	100.08	279,383,493	(223,507)	0	100.00	0	0	0	21,686.66	3.739	580,012	101.13	573,531	0	100.08	0	-	350,024
	4,910,217,405		5,051,320,731	141,103,326	8,313,029		8,008,633	8,313,029	0	2,935,797.37		69,879,509		70,271,089	0		0	11,502,400	222,876,815

A = REASSESSMENT
R = REVALUATION
E = EXCLUDES SPECIAL EXEMPTION

SALEM NEW DML/CONY ABATE 66,480

Net Valuation on Which County Taxes are Apportioned: 1(c) + 2(d) + 3(e) + 5

6,141,407,249

Also can use: 1(a) + 2(a) + 6

6,141,407,249

2021 SALEM COUNTY TAX ASSESSORS

TAXING DISTRICT	ASSESSORS	TELEPHONE NUMBER	P. O. ADDRESS	ASSESSOR AND OFFICE STAFF HOURS PUBLIC HOURS
Alloway Township allowayassessor@comcast.net	Lisa Perella	935-4080 Ext. 207 Fax 935-9198	P. O. Box 357, Alloway, NJ 08001	Assessor: Wednesday 3:30 - 5:30pm Staff: Wednesday 4:15 - 5:30pm
Carneys Point Township	Kathleen Hill	299-0070 Ext. 119 Fax 299-1564	Town Hall, 303 Harding Hwy., Carneys Point, NJ 08069	Assessor: Mon. 5:30 - 8:00pm Staff Hrs: Mon-Tues-Wed-Fri varied hours
Elmer Borough assessor@elmerboroughnj.com	Greg Busa	358-4010 Ext. 117 Fax 358-4870	120 S. Main St., P. O. Box 882, Elmer, NJ 08318	Assessor: Friday 11:00pm - 1:00pm
Elsinboro Township marie.procacci@hotmail.com	Marie Procacci	609-381-3800 Fax 935-9011	619 Salem-Ft Elfsborg Rd., Salem NJ 08079	Assessor: 1 st & 3 rd Thursday 4:45pm-6:00pm No office staff.
Lower Alloways CreekTwp. lacassessor@yahoo.com	Lisa Perella	759-4610 Fax 935-9176	P. O. Box 157, Hancock's Bridge, NJ 08038	Assessor: 1 st & 3 rd Monday 9:30-11:30am Field hours as needed. No office staff.
Mannington Township taxassessor@manningtontwp.com	Donna Harris	935-2359 Ext.106 Fax 935-6557	491 Rt 45, Mannington, NJ 08079	Assessor: Mon. 6:30- 8:00pm & 1 st Thurs each month 7:00-8:30pm Staff - same as Assessor.
Oldmans Township mraio2@comcast.net	Michael Raio	299-6600 Fax 299-4890	P. O. Box 416, 40 Freed Rd., Pedricktown, NJ 08067	Assessor: Thursday 6:00-8:00 pm. No office staff Field inspections as needed
Penns Grove Borough mprocacci@pennsgrove-nj.org	Marie Procacci	299-0098 Ext. 116 Fax 299-3411	1 State Street, Penns Grove, NJ 08069	Assessor: Wed. 4:45- 6:00pm No office staff
Pennsville Township pvtaxassessor@pvtwp.com	Marie Procacci	678-3089 Ext 135 Fax 678-3023	90 N. Broadway, Pennsville, NJ 08070	Assessor: Wed. 9:00am-4:30pm Thurs9:00-12:30 Staff: Mon-Thurs 8:30am-3:45pm
Pilesgrove Township pgassessor@pilesgrovenj.org	Roy Duffield	769-3222 Ext.4 Fax 769-5490	1180 Route 40, Pilesgrove, NJ 08098	Assessor: Tuesday 6:00-8:00pm No office staff. Field hrs Mon & Tues. 1-5 as needed
Pittsgrove Township lperella@pittsgrovetownship.com	Lisa J. Perella	358-2300 Ext. 6011 Fax 358-3055	989 Centerton Road, Pittsgrove, NJ 08318	Assessor:Tues.& Thurs. 8:30am-5:00 pm-Wed.-8:30am-3:00 pm. Staff: M-F 8:30am-5:00pm
Quinton Township assessor@quintonnj.com	Alex Bauer	935-1998 Fax 935-6817	P. O. Box 65, Quinton, NJ 08072	Assessor: 2 nd & 4 th Thurs 5:00-7:00pm No office staff. Field hrs as needed or by appointment
Salem City taxassessor@cityofsalemnj.gov	Marie Procacci	935-2024 Ext. 217 Fax 935-6360	17 New Market Street, Salem, NJ 08079	Assessor: Thurs. 1 - 4:30 pm. field hrs as needed
Upper Pittsgrove Twp. upperpittsgroveassessor@comcast.net	Michael Raio	432-8720 Fax 358-1160	431 Route 77, Elmer, NJ 08318	Assessor: Tuesday. 6:00-8:00pm No office staff. Field hrs as needed
Woodstown Borough woodstowntaxassessor@yahoo.com	Greg Busa	769-2200 Ext. 25 Fax 769-4297	Borough Hall, P. O. Box 286, Woodstown, NJ 08098	Assessor: Friday. 8:00 - 11:00 am No office staff.

2021 SALEM COUNTY TAX COLLECTORS

TAXING DISTRICT/ COLLECTOR	TELEPHONE NUMBER	FAX NUMBER	COLLECTOR'S HOURS
Alloway D. Michelle Allen allowaycoll@comcast.net	935-4080 Ext. 206	935-9198	Thursday 3:30 – 6:30 pm
Carneys Point Jennifer Koeturius jenk@carneyspointtp.org	299-0070 Ext. 143	299-5505	Mon. – Fri. 8:00am-4:30pm Staff: Kim Cornman
Elmer James V Davis collector@elmerboroughnj.com	358-4010 Ext. 116	358-4870	Tuesday – 4:00pm – 7:00pm
Elsinboro Elizabeth C Wallender collector@elsinborotownship.com	935-2200	935-9011	Monday & Wednesday 12:00 – 6:00 pm Deputy: Ida Forest
LAC D. Michelle Allen txcltr@lowerallowayscreek-nj.gov	935-1549 Ext.6250	935-1675	Tues. 7:30 – 10:30 am; Tues. 3:30 – 6:00pm
Mannington Suzanne D. Pierce taxcollector@manningtontp.com	935-2359 Ext. 4	935-6557	Monday 5–8:00pm 1 st Thurs. each month 7:00–8:30pm (Tax quarter to be posted quarterly)
Oldmans Susan Defrancesco taxcollector@oldmantownship.com	299-2770	299-4890	Tuesday & Thursday 5:00 –7:00 pm. Staff: Kathleen Diorio
Penns Grove Jennifer Koeturius jenk@carneyspointtp.org	299-0070 Ext. 143	299-5505	Mon. – Fri. 8:00am - 4:30pm Staff: Kim Corman
Pennsville Lauren Schoonmaker pvtaxofc@pvtwp.com	678-3089 Ext134	678-3023	Mon. – Fri. 8:30 am – 4:30 pm
Pilesgrove Suzanne D. Pierce pgtaxcol@pilesgrovenj.org	769-4186	769-5490	Tuesday 8:30 am – 4:00 pm Staff: 8:30am – 4pm Mon, Tues, Wed, Thurs.
Pittsgrove Jennafer Hernandez jhernandez@pittsgrovetownship.com	358-2300 Ext 6016	358-3055	Mon. 8:30am– 6:30pm; Tues.-Wed. -Thurs. 8:30am-5:00pm Fri.8:30-11:30(closed for lunch hour) 12:30-5:00
Quinton D. Michelle Allen tax@quintonnj.com	935-4529	935-6817	Tues. 9:00am-3:00pm; Wed. 3:30-5:30pm
Salem City Patrick Hegarty taxcollector@cityofsalemnj.gov	935-0372 Ext. 200	935-4095	Mon-Tues-Thursday 5:00pm to 8:00pm Staff: Mon – Friday 8:30am to 4:00pm
Upper Pittsgr. Susan Defrancesco uptreasurer@hotmail.com	358-3890	358-1160	Wednesday 9:00 am – 3:00 pm; Thursday 9:00 am – 1:00 pm and by appt.
Woodstown Suzanne D. Pierce woodstowntax@comcast.net	769-2200 Ext 8	769-4297	Thurs. 9:00am – 2pm; 2 nd Wed night of month 5:00pm – 7:00pm (Tax quarter to be posted quarterly)