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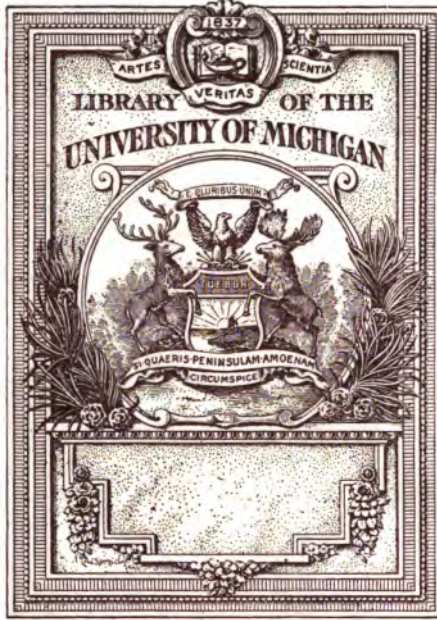
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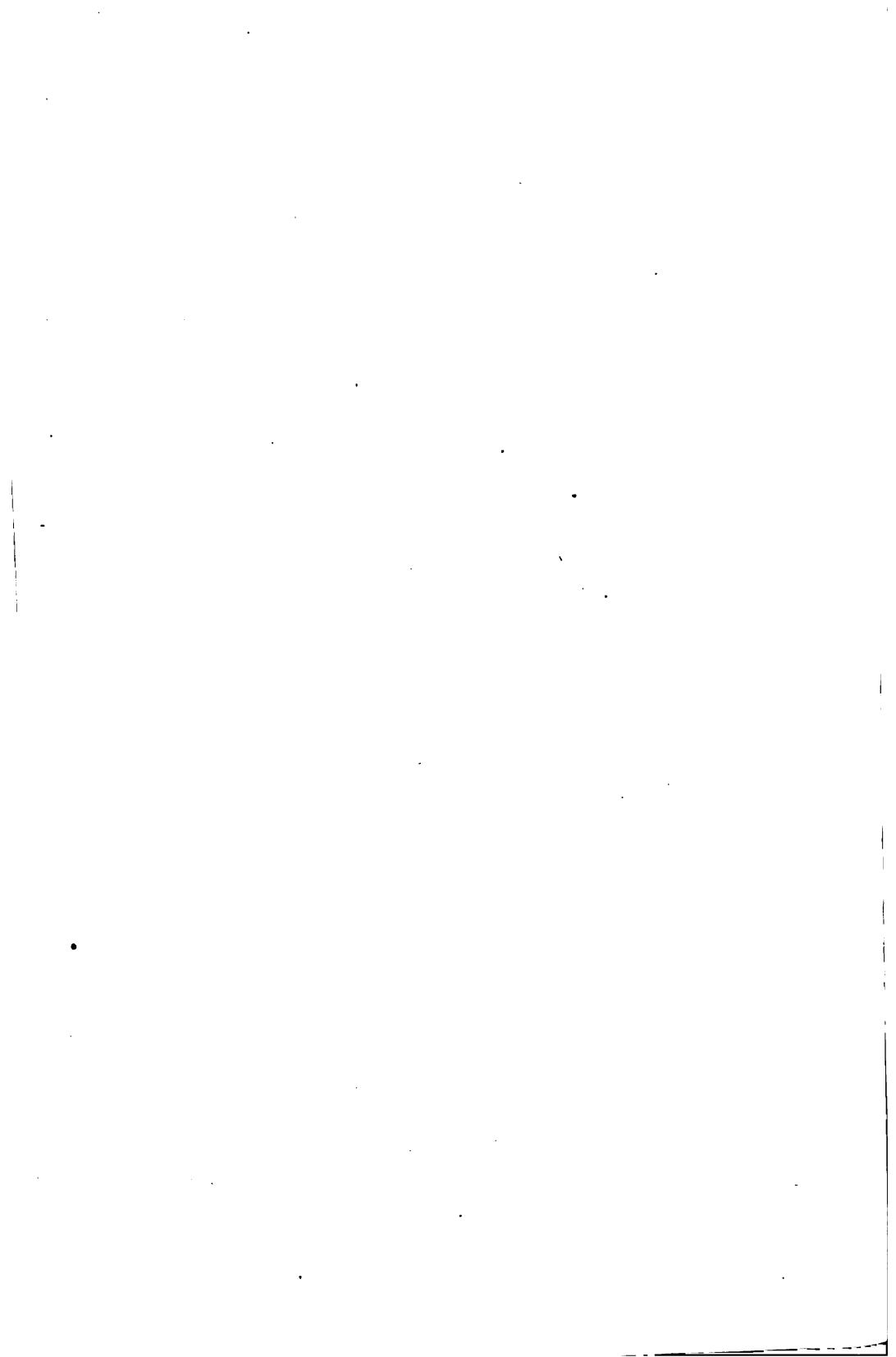
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REPORT
OF THE
BOARD OF EQUALIZATION
OF TAXES
1906



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SECOND ANNUAL REPORT

OF THE

BOARD OF
EQUALIZATION OF TAXES

OF

NEW JERSEY

For the Year ending October 31

1906

TRENTON, N. J.

THE JOHN L. MURPHY PUBLISHING Co., PRINTERS.

1907.



MEMBERS
OF THE
BOARD OF EQUALIZATION OF TAXES
OF NEW JERSEY.

CARL LENTZ, PRESIDENT,
NEWARK.

EDWARD AMBLER ARMSTRONG,
CAMDEN.

CHARLES C. BLACK,
JERSEY CITY.

HENRY J. IRICK,
VINCENTOWN.

THEODORE SIMONSON,
NEWTON.

FREDERICK R. LEHLBACH, CLERK,
TRENTON.

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REPORT.

STATE OF NEW JERSEY,
OFFICE OF THE
BOARD OF EQUALIZATION OF TAXES OF NEW JERSEY,
TRENTON, October 31, 1906.

To the Legislature of the State of New Jersey:

In compliance with the provisions of the law, the Board of Equalization of Taxes of New Jersey submits herewith its second annual report.

MEETINGS OF THE BOARD.

Pursuant to the provisions of the fourth section of the act creating the Board of Equalization of Taxes of New Jersey, the board resolved to visit various counties in the State, asking the assessors of all the taxing districts to meet with it for the purpose of an interchange of views, the ascertainment of the methods of assessment and the suggestion of any needed changes in the law, &c. The officers of the various municipalities were also invited to attend. The Board has accordingly visited the counties of Camden, Gloucester, Atlantic, Burlington, Ocean, Monmouth, Mercer, Middlesex, Union, Essex and Hudson, eleven in all, leaving ten counties yet to be visited. The eleven counties embrace, by a considerable extent, the largest amount of taxable property. Summing up our experiences generally, it is fair to say that a large portion of the property of the State is assessed away below its true value. As a rule, in the purely agricultural districts, farms are assessed nearly, if not quite, at true value, and this is true also of the stock and the farming implements.

With the exception of bank stock, in the main, by the admission of practically all the assessors, very little personal property is assessed outside of household furniture and the like. There is practically no assessment of intangible personal property.

The real estate, with the exception of the agricultural communities, by the admission of the assessors, is assessed as low as forty per centum in some districts, and by varying percentages up to seventy in the largest cities. The Board in each instance issued positive instructions that the law providing for the assessment of property at true value must be obeyed in every detail, and exacted from each assessor a promise to do so.

A study of the table showing the increase in the ratables, printed elsewhere in this report, demonstrates that these conferences were of great value in making effective the provisions of the law, and in bringing about the resultant equality and fairness which is the law's aim and end. It may not be amiss to say right here that a proper appreciation of their duties, and more zeal in the performance of it by the municipal authorities, would greatly lessen the duty of this Board, onerous and unpleasant at best, of reviewing valuations and in some instances ordering reassessments. With the increase in the ratables, due to the assessment of property at true value, should come a corresponding decrease in the tax rate, leaving the amount of tax payable the same as before, except in instances where favoring discrimination has hitherto been enjoyed. Where tax bills have generally increased it is due to an increased budget for local expenditures. This Board has no power to impress economy upon municipal governments.

The Board disposed of about two hundred general appeals from tax assessments in the course of the year. It also gave much time and consideration to the railroad appeals from the assessment of second-class railroad property under the Duffield act, of which appeals there were three hundred and fifty-two. This question is treated at length in another part of this report.

BOARD OF EQUALIZATION OF TAXES.

The following is a list of the Board's meetings during the year :

Trenton	..... Mercer	County	..... November	8, 1905
"	..... "	"	..... "	14, 1905
Hoboken	..... Hudson	"	..... "	16, 1905
Trenton	..... Mercer	"	..... "	21, 1905
"	..... "	"	..... "	28, 1905
"	..... "	"	..... December	5, 1905
"	..... "	"	..... "	12, 1905
Bradley Beach	..... Monmouth	"	..... "	15, 1905
Trenton	..... Mercer	"	..... "	19, 1905
"	..... "	"	..... "	26, 1905
"	..... "	"	..... January	2, 1906
"	..... "	"	..... "	9, 1906
"	..... "	"	..... "	16, 1906
Camden	..... Camden	"	..... "	17, 1906
Woodbury	..... Gloucester	"	..... "	18, 1906
Atlantic City	..... Atlantic	"	..... "	19, 1906
Trenton	..... Mercer	"	..... "	23, 1906
Mount Holly	..... Burlington	"	..... "	24, 1906
Toms River	..... Ocean	"	..... "	25, 1906
Freehold	..... Monmouth	"	..... "	26, 1906
Trenton	..... Mercer	"	..... "	30, 1906
New Brunswick	..... Middlesex	"	..... "	31, 1906
Elizabeth	..... Union	"	..... February	1, 1906
Trenton	..... Mercer	"	..... "	6, 1906
Newark	..... Essex	"	..... "	7, 1906
Jersey City	..... Hudson	"	..... "	8, 1906
Trenton	..... Mercer	"	..... "	13, 1906
South Orange	..... Essex	"	..... "	19, 1906
Trenton	..... Mercer	"	..... "	20, 1906
Vincentown	..... Burlington	"	..... "	23, 1906
Trenton	..... Mercer	"	..... "	27, 1906
Newark	..... Essex	"	..... "	28, 1906
"	..... "	"	..... March	1, 1906
Trenton	..... Mercer	"	..... "	6, 1906
"	..... "	"	..... "	13, 1906
"	..... "	"	..... "	20, 1906
"	..... "	"	..... "	27, 1906
"	..... "	"	..... April	3, 1906
"	..... "	"	..... "	10, 1906
"	..... "	"	..... "	17, 1906
"	..... "	"	..... "	24, 1906
Atlantic City	..... Atlantic	"	..... "	25, 1906
Bridgeton	..... Cumberland	"	..... "	26, 1906
Burlington	..... Burlington	"	..... "	27, 1906
Trenton	..... Mercer	"	..... May	1, 1906
Toms River	..... Ocean	"	..... "	2, 1906
New Brunswick	..... Middlesex	"	..... "	3, 1906
Phillipsburg	..... Warren	"	..... "	4, 1906
Trenton	..... Mercer	"	..... "	8, 1906
Hackensack	..... Bergen	"	..... "	9, 1906

Newark	Essex	County	May	10, 1906
Jersey City	Hudson	"	"	11, 1906
Trenton	Mercer	"	"	15, 1906
Elizabeth	Union	"	"	16, 1906
Trenton	Mercer	"	"	22, 1906
Elizabeth	Union	"	"	28, 1906
Trenton	Mercer	"	"	29, 1906
"	"	"	June	5, 1906
"	"	"	"	12, 1906
Jersey City	Hudson	"	"	18, 1906
Trenton	Mercer	"	"	19, 1906
Camden	Camden	"	"	20, 1906
Egg Harbor City	Atlantic	"	"	21, 1906
Belmar	Monmouth	"	"	25, 1906
Trenton	Mercer	"	"	26, 1906
"	"	"	July	10, 1906
"	"	"	"	17, 1906
"	"	"	"	24, 1906
"	"	"	"	31, 1906
"	"	"	August	7, 1906
"	"	"	"	9, 1906
New Brunswick	Middlesex	"	"	14, 1906
Trenton	Mercer	"	"	14, 1906
"	"	"	"	21, 1906
"	"	"	"	28, 1906
"	"	"	September	4, 1906
"	"	"	"	11, 1906
"	"	"	"	18, 1906
Morristown	Morris	"	"	21, 1906
Trenton	Mercer	"	"	25, 1906
Morristown	Morris	"	October	1, 1906
Trenton	Mercer	"	"	2, 1906
"	"	"	"	9, 1906
"	"	"	"	16, 1906
Jersey City	Hudson	"	"	19, 1906
Trenton	Mercer	"	"	23, 1906
"	"	"	"	30, 1906
Paterson	Passaic	"	"	31, 1906

INCREASE OF RATABLES.

We give herewith a table showing the increase in each county of the total ratables over those of last year and the increase in the entire State.

Essex County leads in the amount of the increase with \$149,215,991, followed by Hudson County with \$57,959,897; Passaic County with \$52,201,083, and Union County with \$50,998,728. Viewing the ratables from the standpoint of the percentage of increase over the previous year, however, Union County leads with the remarkable increase of 92.2 per cent., Cape May County following with 77.3 per cent., Passaic County with 65.8 and Essex County with 55.9. No county shows any decrease in ratables, and the total increase in the State comes to almost a half billion dollars, or 36.1 over last year.

County.	Valuation of 1905.	Valuation of 1906.	Increase.
Atlantic	\$57,051,796	\$60,338,214	\$3,286,418
Bergen	51,692,679	60,630,123	8,937,444
Burlington	24,404,915	23,901,358	4,496,443
Camden	50,114,972	62,063,859	11,948,887
Cape May	11,356,700	20,139,561	8,782,861
Cumberland	18,528,000	20,413,835	1,885,835
Essex	266,539,637	415,755,628	149,215,991
Gloucester	16,430,582	18,629,132	2,198,550
Hudson	240,738,648	298,698,545	57,959,897
Hunterdon	18,522,277	19,505,987	983,710
Mercer	55,944,600	79,343,336	23,398,736
Middlesex	38,548,290	46,557,485	8,009,195
Monmouth	58,692,845	76,531,015	17,838,170
Morris	32,100,362	38,707,999	6,607,637
Ocean	10,794,344	13,730,759	2,936,415
Passaic	79,325,284	131,526,367	52,201,083
Salem	14,727,155	15,102,227	375,072
Somerset	20,343,499	22,547,093	2,203,594
Sussex	12,525,111	13,540,147	1,015,036
Union	55,260,709	106,259,437	50,998,728
Warren	20,040,556	21,287,966	1,247,410
Total	\$1,153,682,961	\$1,570,210,073	\$416,527,112

TAX CHANGES OF 1906.

Numerous, and in some instances, important changes were made in the tax laws of the State by the Legislature of 1906. Among those of particular interest is Chapter 9, which provides that where an appeal is taken to this Board from an assessment, such portion of the tax as is not in dispute may be paid pending the determination of the appeal, by agreement between the taxpayer and the collector. In case such an agreement cannot be arrived at, this Board may, by order, direct what sum be so paid. Heretofore, by paying the tax the property owner lost his right to appeal, and consequently large sums of money which the taxing districts needed were unnecessarily tied up. This was particularly so in the appeals of railroad companies from the assessment of second-class railroad property throughout the State for the year 1905.

THE RAILROAD EQUAL TAX ACTS.

Chapter 82 prescribes that the main stem and franchise of railroads shall be assessed by the State Board of Assessors as heretofore, but instead of applying to the valuations a tax rate of one-half of one per centum, as the former law provided, the Board of Assessors shall ascertain the average rate of taxation of all the property throughout the State, and shall apply that rate to such assessments. This average tax rate is obtained as follows: The assessor of every taxing district in the State certifies to the State Board of Assessors the value of all property, real and personal, except main stem property, in his taxing district, and also the tax rate. From these are computed the taxes of every taxing district. The sum of all the values of property in all the taxing districts constitutes the total of taxable property within the State, and the sum of the taxes of all the districts constitutes the total taxes throughout the State. Dividing the latter by the former the average tax rate of the State is ascertained.

Chapter 122 redefines the "main stem" of a railroad and strips therefrom the passenger stations and terminals hitherto belonging

to it. It now includes the roadbed, not exceeding one hundred feet, with rails, sleepers and such structures as semaphores erected thereon and used in connection therewith. The property formerly belonging to the main stem, and by this act excluded, is now embraced in second-class railroad property.

Chapter 280 provides that second-class railroad property, which is all real estate, used for railroad purposes and not included in the main stem, shall be assessed and taxed in each taxing district in the same manner and at the same rate as other property located in the same taxing district is assessed and taxed.

Chapter 146 provides for the disbursement of the main stem franchise taxes collected in accordance with chapter 82 above referred to. The one-half of one per centum formerly paid by this class of property for the use of the State is preserved to State uses. The difference between the amount of this one and one-half per centum and the total amount raised by the average tax rate provided for, shall be apportioned among the various counties of the State, and by the county superintendents of education apportioned among the respective school districts at the same time and in the same manner as other moneys devoted to school purposes are apportioned.

MAXIMUM TAX RATE ACT.

The Maximum Tax Rate law, the so-called Hillery act of 1905, has been materially modified by chapter 116. The original act provided that the county tax rate should not exceed the sum of fifty cents per hundred dollars of assessed valuation, and that in cities having a population over fifty thousand the rate for county, school district and local purposes should not exceed one dollar and seventy cents, and in municipalities of under fifty thousand inhabitants, one dollar and fifty cents. By referendum vote, however, the people at the general election, before the fixing of the tax rate, might establish a higher rate. The new law provides for the same limitation upon the county rate, and that the eventual limit of the tax rate in all taxing districts shall be one dollar and seventy-five cents; that where the tax rate did not exceed two dollars for the year 1905, the rate for 1906 shall not exceed that of 1905, and the reduction thereafter shall be at the

rate of not less than five cents per year until the one dollar and seventy-five cents limit is reached; where it exceeded two dollars the reduction shall be at the rate of not less than ten cents per year until the two-dollar rate is reached, and thereafter the reduction shall be at the five-cent rate. The referendum feature of the old law is abrogated.

Chapter 147 provides that lands belonging to counties, or to taxing districts other than the one wherein they lie, shall not be exempt as hitherto, but shall be subject to taxation. The buildings and other improvements thereon continue to be exempt.

Chapters 227 and 228 make more definite the Collateral Inheritance law, both as to the estates liable and the time and manner of payment.

Chapter 290 increases the franchise tax payable by street railroad corporations. The gross receipts shall be reported by the corporations in a sworn statement, and a franchise tax levied thereon as follows: For the year 1906, two and one-half per centum; for 1907, three per centum; for 1908, three and one-half per centum; for 1909, four per centum; for 1910, four and one-half per centum; for 1911, and annually thereafter, five per centum. The proceeds of this tax are apportioned among the taxing districts within which the corporation operates, in proportion to the value of the property of the corporation located upon the public streets and highways. Where money is payable by a street railroad corporation to a taxing district, pursuant to any contract or ordinance, such money is payable notwithstanding this act, and such payment shall be taken on account of or in lieu of the tax, as the amount may be.

Chapter 120 creates the county boards of taxation and defines their powers. This subject is fully treated elsewhere in this report.

This Board has compiled a pamphlet containing the full text of all the laws affecting taxation passed during the session of 1906, together with a revised calendar of tax events, which will be furnished on application. This pamphlet is supplementary to the Compilation of the Tax Laws of New Jersey, issued by this Board in 1905.

COUNTY BOARDS OF TAXATION.

Appended to the regular report of this Board for last year was an individual suggestion by Mr. Armstrong, wherein he set forth that obedience by the local assessors to the direction to assess property at its full value was practically unattainable under the existing system of assessment. He therefore recommended the selection in each county of a board of assessors, whose duty it would be to assess all property locally assessable throughout the county. In this manner assessments would be delocalized, personal motives and motives of expediency eliminated, and the complaints against each other of taxing districts sharing in the common burden of State school and county tax would be obviated.

The Legislature did not adopt this suggestion in its entirety, but the underlying principle is found in the act establishing the County Boards of Taxation, being Chapter 120 of the laws of 1906. This act creates in each county of the State a board for the equalization, revision, review and enforcement of taxes, composed of three members appointed by the Governor. Not more than two of the members may be of the same political party, thus insuring minority representation, and thereby preventing action by the board from political motives.

The powers of these boards may be classified in a general way under three heads—supervisory, corrective and enforcing. The rights and duties of the boards under these heads are clearly defined in the statute, and their application during the few months that the law has been in force justifies in the critical observer the belief that the work of these County Boards will be of powerful influence in rehabilitating the taxing system of New Jersey along lines of efficiency, practicability and equality.

a. SUPERVISORY POWERS.

The County Boards have power to make rules, regulations and orders, subject to the approval of the State Board, and to issue such directions as may be necessary to carry into effect the provisions of the tax laws. Although the State Board has exercised the function of prescribing rules for the guidance of assessors, it

is manifest that a constant supervision of the manner of performing their duties by the assessors of over four hundred and fifty taxing districts is a physical impossibility. But the County Boards, promulgating such rules and directions under authority of the State Board, can keep in close touch with the work of the assessors in their respective counties, and can see that the directions issued are complied with.

For example, the State Board issued an order directing that, with the exception of farm lands, land and the improvements thereon should be valued separately, and that the value of the land and the value of the improvements should be placed in separate columns in the assessment list and duplicate. The greater accuracy and uniformity of valuations obtainable by the employment of this method is obvious, and most of the assessors in the State complied with the direction. In a number of instances, however, assessors, through negligence, indolence or even obstinacy, continued in the old-fashioned, haphazard manner, and the State Board was unable to discover and correct all such instances. Now, however, the books of the assessors in each instance come directly under the eyes of the County Boards, and this direction has in consequence been much more extensively obeyed.

When the assessors have completed the listing the valuing of all property within their jurisdiction, they bring their tax lists and duplicates to the County Boards on the first Tuesday in August for revision and correction, and attend at such other times and places as the board may direct. This is a supervisory power of great importance, and in some of the counties has been of unquestioned practical benefit. Instances may be cited where properties of peculiar character have been grossly mis-assessed because no data as to the real value were available to the local assessor, and no opportunity for comparison with similar property was afforded within the limits of the taxing district. Large manufacturing plants, employing machinery applicable only to the specific purpose of the manufacture engaged in, are an example of this class, and in certain counties the County Boards made personal inspection of the larger plants in different taxing districts of their counties. These visits disclosed gross discrepancies between the work of the various assessors, not only in the application of standards of value, but also in the methods by which such

values were arrived at. Without such an inspection and equalization of all properties in a class, injustice would have been inevitable to some taxing districts sharing with others in the common burden of county and School tax, and the experience and opportunity of comparison thus afforded enabled the County Boards to fix more accurately the true value of all, than the individual assessors, acting independently, had been able to do. The same experience, with equally gratifying results along lines of fairness, equality and accuracy, has been repeated in the local assessment of second-class railroad property in every county where the County Board has been able to give careful attention to this branch of its work. Another striking instance of the value of the supervisory power was found in one county, where shares of stock in the same bank, held by inhabitants of different taxing districts, were assessed at different valuations. Without the opportunity for equalization, afforded in this instance by the County Board's personal supervision of the assessments in each taxing district, any pretense of equal taxation would have been a mockery.

Another power of a supervisory nature appears to have been vested in the County Boards by the provision placing the computation of tax rates under their direction. As the tax rate, however, depends upon the amount of money to be raised from the ratables, that is, upon the county and municipal budgets, and as the County Boards of Taxation have no control whatever over the fixing of the budgets, it will be seen that this power is apparent rather than real, and is strictly limited to seeing that the mathematical calculations are correctly made. It would be unfortunate should there obtain in any quarter the impression that the County Boards are responsible for the tax rates, when in fact they have no effectual control over it. Responsibility should not be placed where a corresponding power is not granted.

This supervision, however, makes it impossible to fix a rate in any taxing district in excess of what is needed to raise the amount of the budget from the ratables returned, a practice which encourages wastefulness in public expenditure and laxity in the collection of the taxes levied. It also renders impossible a practice, criminal in law, of which this board has discovered instances in the past, of presenting an alleged total of ratables for the apportionment of county taxes, and of using a greater, the true total, in striking the local tax rate.

b. CORRECTIVE POWERS.

The act gives to the County Boards the appellate jurisdiction formerly exercised by the Commissioners of Appeal of the various taxing districts, and also the same powers to hear and determine appeals within their respective counties, that this Board exercises throughout the State. The Commissioners of Appeal were, as a rule, elected in the same manner as the assessor of the district, subject to the same influences and imbued with the same prejudices. In theory, at least, this delocalization of the reviewing power is sound, and while a complete review of its practical effect is at this writing impossible, such results as have come under observation point to a substantial advance toward justice in tax assessments. In the exercise, locally, of the appellate functions hitherto vested solely in the State Board, the County Boards have relieved this Board of a considerable amount of minor detail work, thus expediting the determination of such appeals and permitting this Board to devote more attention to the consideration of issues of vital importance to the State, arising from recent changes in both law and policy, and of which mention is made elsewhere in this report.

An appeal to the State Board from any action of the County Boards is provided, so that no right to relief hitherto vested in any taxpayer or taxing district is abrogated.

c. ENFORCING POWERS.

The act gives the County Boards of Taxation the power to compel the attendance of witnesses and the production of books and papers before them, and to examine witnesses under oath. When a willful failure to obey any such order occurs, the Court of Common Pleas, upon a certification of the facts, shall cite the offending person before it, and if it finds that the refusal to obey such order was willful and without justification, shall punish him as for a contempt of court. Without this power the County Board could not act as an appellate body.

By far the most important power under this head is that governing the removal of law-breaking assessors. Hitherto, only the method provided generally for the removal from office of elective officers who committed crimes, which was practically never invoked, was applicable to assessors who willfully failed to perform their duties. Rules and regulations, orders and directions, judgments and decrees are of no real avail if behind them there exists no effective sanction, compelling obedience on the part of those to whom they are directed. Wherefore it was enacted that in case any assessor or person charged with reviewing assessments shall willfully or intentionally fail, neglect or refuse to comply with the constitution and laws of this State relating to the assessment and collection of taxes, the County Board of Taxation shall make complaint, and the Board of Equalization of Taxes of New Jersey is given power, after notice and hearing, to dismiss such assessor. In order to safeguard any ill-considered or frivolous action under this power, the State Board has prescribed for the County Boards the manner of procedure thereunder. A complaint for the removal of an assessor must contain the charge or charges of violation of the law, each charge must be supported by specifications showing the acts alleged to be in violation of the law, and the complaint, charges and specifications must be verified by affidavit. These must first be served on the assessor, and proof of such service must accompany the papers before they can be filed with the State Board. Then, upon due notice, a hearing is held at which the accused assessor may be represented by counsel should he so desire. Thus is this power maintained with its force and effectiveness unimpaired, yet so hedged about as to preclude its perversion into a means of chicanery or persecution.

These Boards have been in existence but a few short months. Their power to correct glaring faults in the manner of assessing taxes is undoubted. The beginnings of their labors give promise of success, and seem to justify the confidence of those responsible for their creation, that the County Boards will be a permanent, weighty factor in bringing about and maintaining equal taxation, and producing a condition where all taxpayers are treated exactly alike, without prejudice or favoritism.

THE RAILROAD APPEALS UNDER THE DUFFIELD ACT.

A very important matter for the Board's determination arose out of the appeals of the various railroad companies from the amount of taxes levied under the provisions of chapter 91 of the laws of 1905, commonly known as the Duffield act. Second-class railroad property, *i. e.*, all real estate used for railroad purposes, exclusive of "main stem" property, had hitherto been assessed by the State Board of Assessors, and a uniform rate of \$1.50 per one hundred dollars of valuation applied thereto. This rate was below the average of the tax rates applied to other real property in the various taxing districts of the State. The Duffield act provided that the assessment of second-class railroad property should be made as heretofore by the State Board of Assessors, but that the local authorities should certify the tax rates of the several taxing districts to the State Board, which should thereupon apply such local rates to the second-class properties of the various railroads in the respective taxing districts, and certify to the Comptroller for collection the amount of tax due from each railroad in each of the taxing districts. The proceeds were to be paid over to the several taxing districts wherein the properties were located.

After such assessment was made and the amount of taxes in each district fixed, the different railroad companies filed with this Board petitions of appeal from the taxes levied in the respective taxing districts wherein their second-class railroad properties were located. There were in all 352 such appeals. The allegations in these petitions were that "the said assessment is in excess of the true value of said properties, and is also in excess of the assessments levied against properties of like character and similarly situated in the same locality and taxing district, and is not valued and assessed in the same relative proportion as the valuations and assessments made upon other properties assessed in and by said taxing district and the assessors thereof, and is assessed largely in excess of the valuations placed upon the real property of other owners in said taxing district contributing to the common burden of taxation." The prayer for relief asked "that the said assessment * * * be reduced to the true value of the said properties * * * ; and also that the property of all other owners

in said taxing district contributing to the common burden of taxation, for the purpose of equalizing values between the same and the property of your petitioner, be raised to the true value thereof, and that the tax levied upon the said property of your petitioner be reduced accordingly.”

The appeals lodged from the assessments of the various taxing districts in Essex County were first listed for hearing, and the case of the Central Railroad Company of New Jersey *v.* City of Newark was taken up at a session at Newark on February 28, 1906. Attorney-General McCarter and Assistant Attorney-General Duffield appeared on behalf of the State Board of Assessors, City Attorney MacLear for Newark and George Holmes for the Central Railroad Company. Inasmuch as the issues in the appeals of all the railroads were substantially the same, William H. Corbin, for the Erie and Lehigh Valley railroads; Albert C. Wall, for the Pennsylvania railroad, and William D. Edwards, for the Delaware, Lackawanna and Western, were also permitted to participate in the conduct of the case. Evidence was adduced by the railroad in support of the contention that its second-class property was assessed at true value. An offer was made to prove that property was locally assessed in Newark at a percentage, instead of at its true value, as required by law. In this state of facts, the railroads contended, their taxes should be lowered in order that their property might bear the burden of taxation proportionately with the property locally assessed. At this point the Attorney-General moved that, assuming that the evidence introduced and offered was uncontroverted in every particular, the case be dismissed, as the Board was without power to reduce an assessment below true value under any pretext. The point was exhaustively argued by Assistant Attorney-General Duffield and all the railroad counsel, the hearing being continued on the following day. The railroads also supplemented their contention that the Board could directly reduce their assessments from true value to the proportion thereof at which local property was assessed, with the argument that the same result might be brought about by other means. It was suggested that the Board might enter a judgment fixing the tax payable by the railroad at a lump sum, without regard to either assessment or rate. The plan most persistently urged was that the Board should increase the total of the local

ratables to what it would be, were the individual properties assessed at true value, instead of a percentage thereof. This new total was to be divided into the total amount of money to be raised, and the resultant rate applied to the railroad assessment, and judgment entered for the revised amount of tax. The increase of the local assessment was to be simply hypothetical, merely for the purpose of this equalization, and the actual assessments and the taxes levied against the various local properties were to remain undisturbed. Counsel for the railroad in his argument specifically stated that an actual reassessment of all the local properties was impracticable, and that the railroads did not ask for such a procedure. An inspection of the prayer for relief in the petition, quoted above, sustains the attitude, in this particular, of the railroad representatives, inasmuch as it asks that the property of all other owners be raised only "for the purpose of equalizing values between the same and the property of your petitioner, and that the tax levied upon said property of your petitioner be reduced accordingly." Upon this prayer, argument and the facts assumed, the Board entered the following finding:

"The Board is of the opinion that it has no jurisdiction. All the cases will stand adjourned, and the Board will communicate its findings to the Legislature."

In order that this finding might be reviewed on *certiorari* by the Supreme Court, the assumed facts were stipulated by the Central Railroad Company and the State Board of Assessors, through the Attorney-General, and judgment entered thereon, dismissing the appeal on the ground that "the Board has no power or duty to reduce the assessment or taxes of complainant, or otherwise to make an equalization of assessments or taxes between the property of the complainant and the other property in said taxing district." The city of Newark was not a party to the stipulation and took no part in the discussion leading thereto, but reserved the right to be represented and produce testimony should the case be reopened.

The Supreme Court, in its decision recently handed down, fully sustained the action of the Board. The opinion by Chief Justice Gummere states that the Board may not reduce assessments below true value, and, inferentially, may not reduce taxes to an amount below what is based on an assessment at true value; that the

remedy was a reassessment of the undervalued properties, but that the Board, in the circumstances, and inasmuch as Newark did not join in the stipulation, properly refused to order such reassessment. That this Board had the power in a proper case to order a reassessment was never for a moment in doubt, and indeed the Board based upon that power its finding in another case, heard at about the same time, City of Elizabeth *v.* Central Railroad Company of New Jersey, where it decided that a judgment for reassessment might be entered.

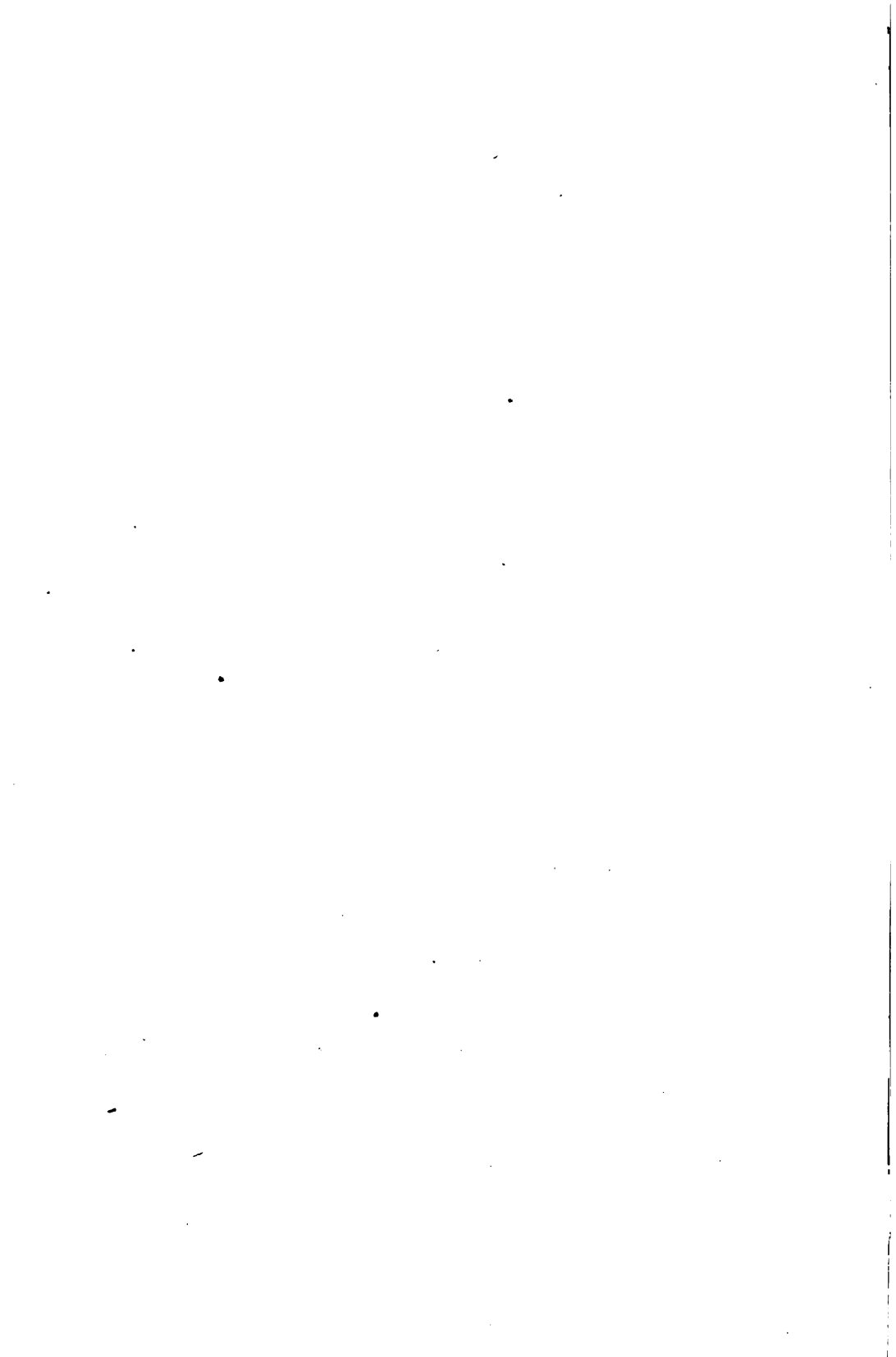
Respectfully submitted,

CARL LENTZ, *President*,
E. A. ARMSTRONG,
CHAS. C. BLACK,
HENRY J. IRICK,
THEODORE SIMONSON,

Board of Equalization of Taxes of New Jersey.

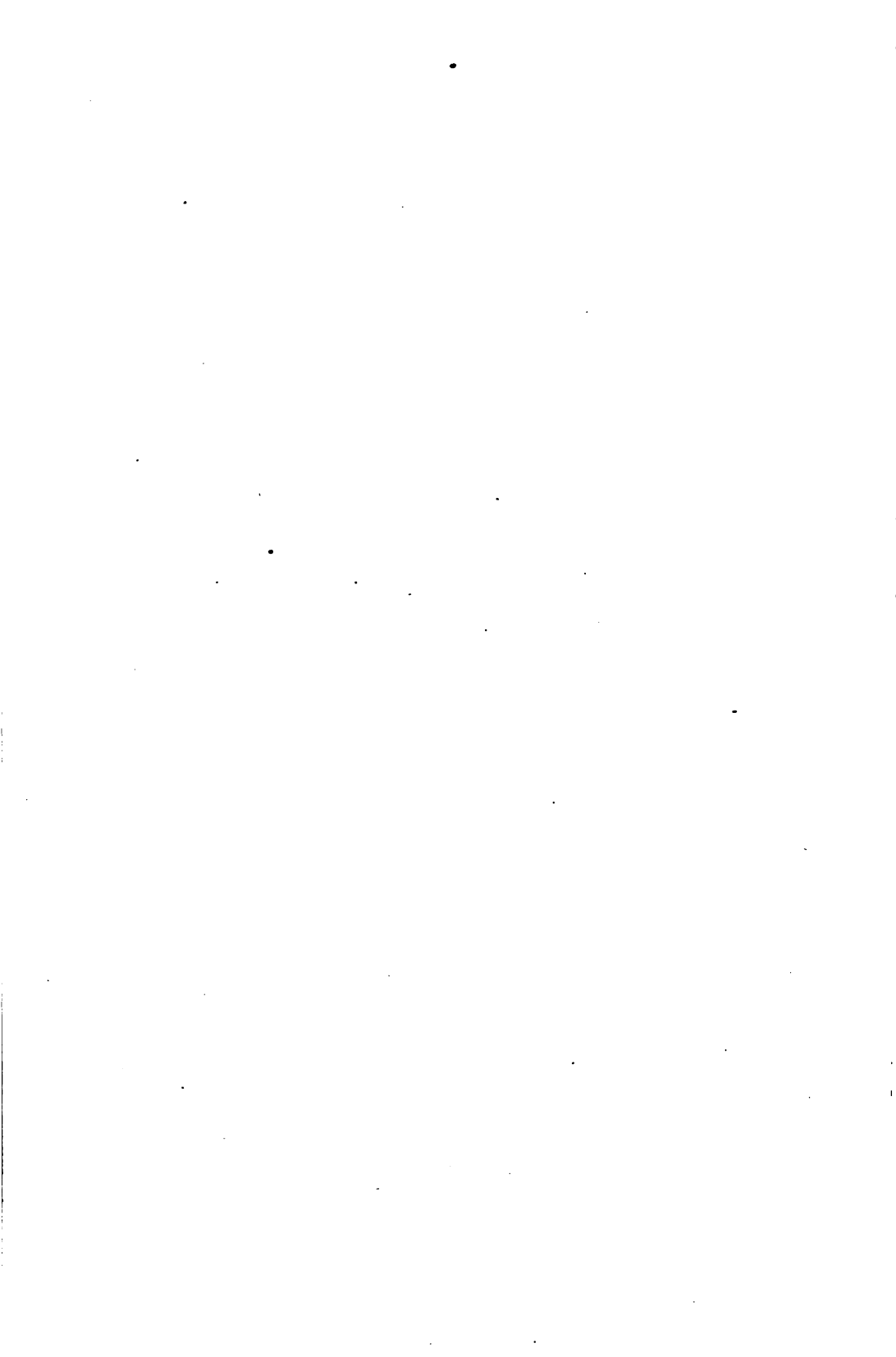
ATTEST:

FREDERICK R. LEHLBACH,
Clerk.



APPENDIX.

1. Petition of Appeal from Individual Assessments.
2. Petition of Appeal of Taxing District or County.
3. Ordinary Form of Judgment.
4. Rules of the Board of Equalization of Taxes Regulating Practice on Appeal.
5. Rules of the Board of Equalization of Taxes for County Boards of Taxation.
6. Rules of the Board of Equalization of Taxes for the Guidance of Assessors.
7. Directory of County Boards of Taxation.
8. List of Assessors and Collectors in New Jersey.
9. Abstract of the Ratables, Exemptions, Tax Rates, &c., in each Taxing District of the State.



Petition of Appeal From Individual Assessments.

In the matter of the application of..... }
for the reduction of the tax assessment }
 for the year.....on property situate in the } Petition.
of....., county of..... }
and State of New Jersey. }

To the Board of Equalization of Taxes of New Jersey:

Your petitioner,....., residing at (P. O. address)
in the county of.....and State of.....
, respectfully shows that.....is the owner of
 certain property situate in the taxing district of.....
 county of....., consisting of.....and known
 as¹

That said property has been assessed for the purpose of taxa-
 tion for the year.....at a valuation of.....
 dollars, at which assessment your petitioner is aggrieved, because
 the said assessment is in excess of its true value, and is also in
 excess of the assessments levied against properties of like character
 and those similarly situated in the same locality.

Your petitioner has, therefore, not paid the taxes so levied for
 the year.....and prays that the said assessment of
dollars for the year.....be reduced to the true
 value of the property, to wit:.....

Dated.....

(Signed).....

¹ Where city property is the subject of appeal, care should be taken to describe the lot, block and street number, so that the same may correspond with the tax collector's books.

STATE OF NEW JERSEY, }
COUNTY OF..... } ss.

....., the above-named petitioner, being duly sworn according to law, on his oath says that he has read the above petition and knows the contents thereof, and that the statements set forth and contained therein are true.

Sworn and subscribed before }
me, this.....day of }
.....190 }

.....
.....

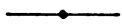
STATE OF NEW JERSEY, }
COUNTY OF..... } ss.

....., being duly sworn according to law, on his oath saith that he served a copy of the above petition and affidavit on.....(attorney or clerk) of.....(name of taxing district), personally this.....day of.....190 .

Sworn and subscribed before }
me, this.....day of }
.....190 }

.....
.....

Petition of Appeal of Taxing District or County.



In the matter of the appeal of.....(title
of taxing district or county) from an inequality
of valuation by reason of which.....
(respondent taxing district or county) avoids for
the year
its fair share of (County, State school) tax. } Petition.

To the Board of Equalization of Taxes of New Jersey:

Your petitioner,.....(taxing district or county), in
the county of....., shows that the real property therein
has been assessed for the purpose of taxation for the year.....
at a valuation of.....dollars, and that the per-
sonal property therein has been so assessed at a valuation of
.....dollars; that said assessment includes all the tax-
able real and personal property therein, and is at the true valua-
tion of the property; that the amount of State school tax appor-
tioned to your petitioner on the basis of the above valuation is
.....dollars, and that the amount of county tax so
apportioned is.....dollars.

Your petitioner further shows that.....(respond-
ent), in the county of....., should contribute to said
State school and county tax equally with your petitioner, in pro-
portion to the amount of its taxable real and personal property, at
a true valuation thereof; that the real property therein has been
assessed for the purpose of taxation for the year.....at a
valuation of.....dollars, and that the personal property
therein has been so assessed at a valuation of.....dol-
lars; that the amount of State school tax apportioned to.....
(respondent) on the basis of the above valuation is.....

dollars, and that the amount of county tax so apportioned isdollars.

Your petitioner further shows that the said assessment of the real and personal property in.....(respondent) is at less than true value, and is relatively less than the assessment of the real and personal property of your petitioner; that taxable property, real and personal, within.....(respondent), has been omitted from the assessment.

Whereby your petitioner is aggrieved, because by reason of the premises.....(respondent) avoids or escapes from its fair share of the common burden of the State school and county tax, and your petitioner in consequence is burdened with more than its fair share thereof, whereof your petitioner prays that to the assessment of.....(respondent) for the year....., be added such sum or amount as shall seem equitable, and that such further or other order be made for the relief of your petitioner as in the premises may be deemed equitable and just.

Dated.....

(Signed).....

Ordinary Form of Judgment.

STATE OF NEW JERSEY,
BOARD OF EQUALIZATION OF TAXES.

In the matter of appeal of.....from the }
assessment of property in.....county } Judgment.
of.....for the year..... }

An appeal in writing having been filed with the Board of Equalization of Taxes, duly verified according to the rules of practice prescribed by said Board, by....., in which it is alleged that an injustice has been done the said complainant by the assessment of.....property for taxation for the year....., located at, in the county of, consisting of....., and that..... property is assessed relatively higher, according to its true value, than other property in the same taxing district, and that it is assessed higher than the true value thereof;

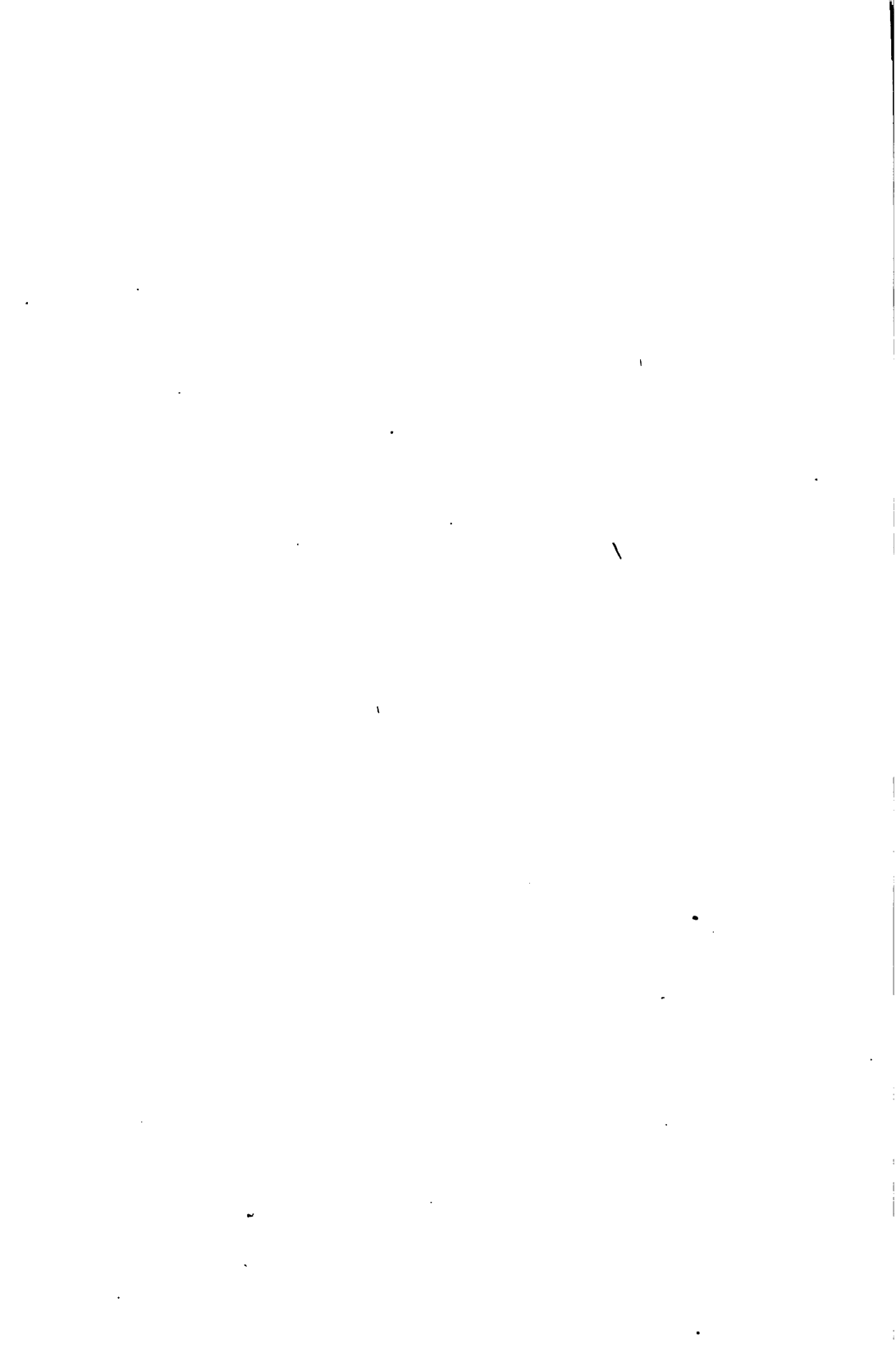
After hearing evidence produced on the part of the said complainant, and the argument of for the complainant , and.....for the....., and after considering the same, it is on this.....day of....., nineteen hundred and....., at a session of the Board of Equalization of Taxes, ORDERED, ADJUDGED and DECREED, under and by virtue of chapter 67 of the laws of 1905, that the assessment of

AND IT IS FURTHER ORDERED, That this order be certified to the collector of.....county of.....

.....
President.
.....
.....
.....
.....
Board of Equalization of Taxes.

ATTEST:

.....
Clerk.



Rules of the Board of Equalization of Taxes of New Jersey.

REGULATING THE PRACTICE ON APPEAL.

1. The Board of Equalization of Taxes of New Jersey shall meet on the first Tuesday in April of each year, at the State House, in the city of Trenton, at the hour of 11:15 o'clock in the forenoon, and thereafter at such times to which adjournments are had or as may be fixed by order of the Board. All meetings shall be on Tuesdays, at the hour of 11:15 o'clock in the forenoon, at the State House, in the city of Trenton, unless the Board shall by order fix and determine from time to time other times and places in the State for such meetings.

2. The Clerk of the Board shall keep full minutes and records of the proceedings of the Board.

3. A seal shall be procured, which shall be circular in shape, and around the outside margin thereof shall be the words "Board of Equalization of Taxes of New Jersey," and in the center thereof a copy of the coat of arms of the State of New Jersey, which seal shall be the seal of the Board and shall be used upon all certificates or processes issued by the Board.

4. Parties may appear before the Board in person, or by attorney or agent.

5. All matters before the Board shall be decided by vote, and three votes shall be required for the decision of any matter. The determination of the Board upon any matter shall be evidenced by a judgment, which must be signed by at least three members of the Board and filed with the Clerk.

6. Any complaint made under and by virtue of the third section of the act creating this Board shall be by petition shortly and definitely setting forth the cause of complaint, and such notice thereof shall be given as the Board may determine, and unless

complainant shall have served a copy of said petition on the persons or bodies affected thereby before filing the same with the Board, said complainant shall, with such notice, serve a copy of the petition.

7. All complaints, whether of individuals or corporations, as to assessment of property for taxes, shall be by written petition of appeal to be filed with the Clerk of this Board on or before the first day of April following the assessment complained of; which petition shall shortly and definitely set forth the assessment complained of, the ground of complaint and the relief desired, and must be verified by the oath of the complainant.

8. The respondent shall have at least ten days' notice of the time and place of the hearing of petition, unless the Board shall in any case otherwise order, which notice shall be in the form of a citation issued by the Clerk under the seal of the Board and served by complainant, and proof of such service filed with the Clerk of the Board on or before the date fixed for such hearing.

9. Process of subpoena for the attendance of witnesses before the Board, under the seal of the Board signed by the Clerk, shall be issued by him when requested by either complainants or respondents. Such subpoenas shall be served in the same manner as are subpoenas to testify in the courts of law of this State, and witnesses shall be entitled to the same fees. Service of a notice attached to a subpoena in writing, addressed to any person named therein, requiring the production of any books, papers or documents to be designated therein, in the custody or under the control of such person at the time and place named in such subpoena, shall be equivalent to a *subpoena duces tecum*.

10. Five days' notice shall be given of any motion to be made before the Board concerning which a party in opposition to the applicant is entitled to be heard, for any Tuesday when the Board is sitting in Trenton.

11. Petitions shall be heard in the order of time in which the same are filed with the Clerk, excepting that those of the State, counties, municipalities or taxing districts shall have preference over petitions of property owners.

12. At the hearing upon petition, complainant shall first produce such proof as desired to sustain the petition, to be followed by proofs on the part of the respondent, which the complainant may rebut if desired.

13. Any petition of appeal, made under the seventh section of the act creating this Board, shall be filed with the Clerk thereof within sixty days after the time of the committing of the grievance complained of, and the petitioner shall apply to the Board for an order as to the giving of notice and the taking of proceedings thereon.

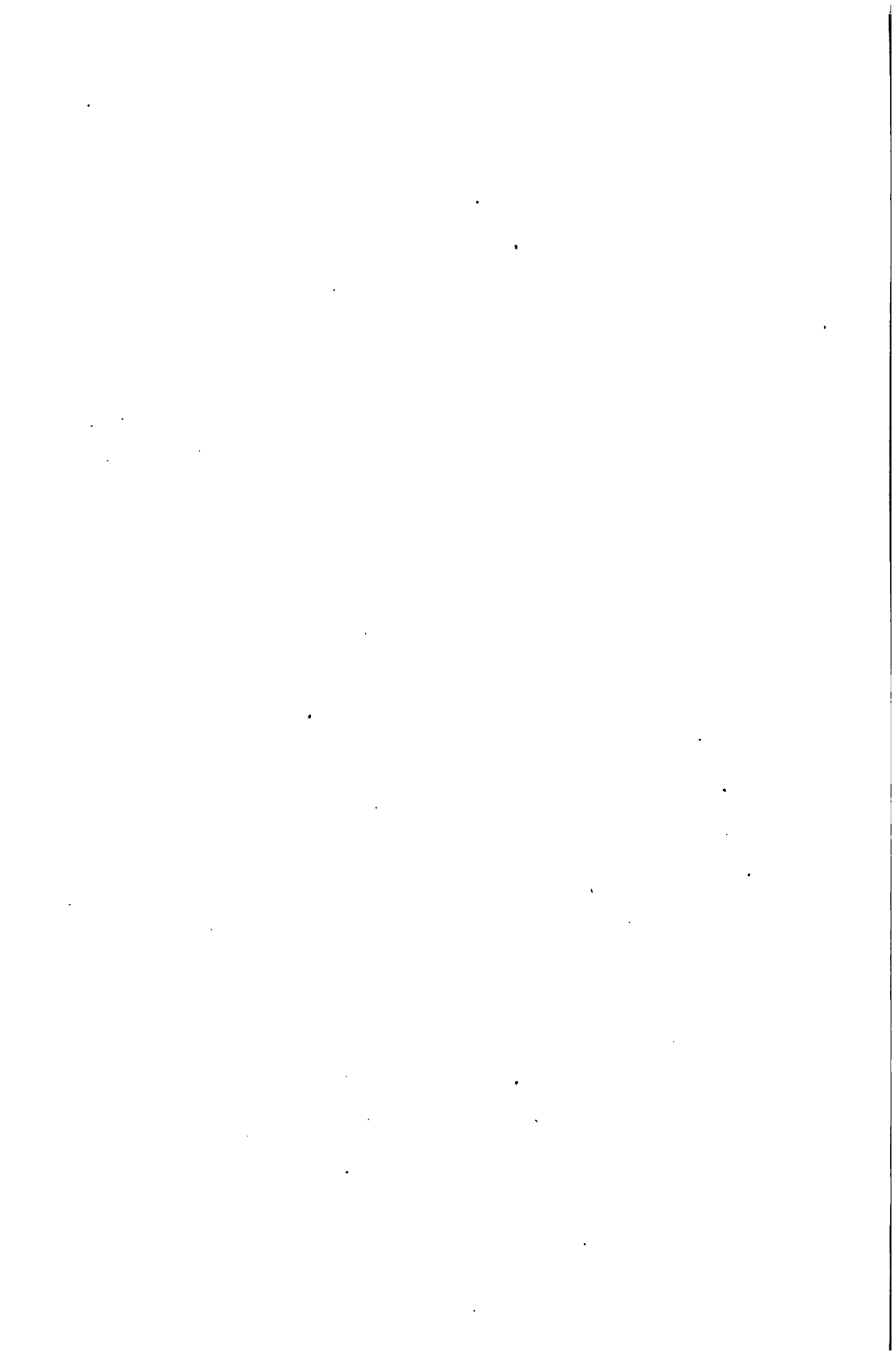
14. The Board may from time to time refer any petition or any matter pending before it to one or more of its members for the purpose of taking testimony and to report thereon to the Board for its action. At least five days' notice shall be given of the beginning of the taking of testimony in any such matter, but after the same is once commenced it may be continued from time to time, in the discretion of the member or members taking the same.

15. All complaints of property owners, made under and by virtue of the fifth section of the act creating this Board, to correct errors, mistakes or omissions in the assessment, which corrections are consented to by the mayor or assessor of the municipality affected, shall be by petition, verified by the oath of the complainant, showing the facts constituting such error, mistake or omission.

16. These rules may be changed, altered, amended, repealed or annulled by the Board at any time.

17. Whenever an appeal shall be taken to this Board concerning any matter upon which a County Board of Taxation has formally acted, the petition of appeal shall recite that fact, and a service of the petition shall be made upon the County Board, through its president or secretary, and proof of such service endorsed on the petition of appeal, in the same manner as service and proof thereof are made upon the respondent taxing district.

18. Whenever an appeal is taken from the general assessment of property within a taxing district for the purpose of a readjustment of the apportionment of the State school and county taxes, a copy of the petition and notice of such action must be served upon every taxing district within the county.



Rules for County Boards of Taxation.

AS TO RULES, ORDERS AND DIRECTIONS.

All rules, orders and directions adopted by a County Board of Taxation shall forthwith be submitted to the Board of Equalization of Taxes of New Jersey, which may make any amendments, alterations or additions thereto. Such rules, orders and directions, so revised by the Board of Equalization of Taxes of New Jersey, shall be the rules, orders and directions of said County Board of Taxation, and shall not be repealed, amended or suspended in any case by said County Board of Taxation without the permission of the Board of Equalization of Taxes of New Jersey.

AS TO THE REVISION OF THE ASSESSMENT LIST AND DUPLICATE.

All increases or decreases in the assessed value of any property, or additions of any omitted property to any assessment list or duplicate, under section four of the act creating the County Boards of Taxation, may be made without notice to the owners of the property affected, before the delivery of the duplicate to the collector of the taxing district wherein such property is situate. All increases, decreases or additions made after the delivery of the duplicate to the collector, or after the first day of October, if the duplicate shall not have been delivered by that time, shall be made only on notice in writing to the assessor of the taxing district and to the owner of the property affected. Said notice shall designate a time and place at which persons interested in the proposed action may be heard, and shall be mailed to the post-office address of such assessor and owner, or served personally on them, at least five days before such hearing.

AS TO HEARING PETITIONS OF APPEAL.

The determination of a County Board of Taxation upon any matter shall be evidenced by a judgment, which must be signed by at least two members of the board and attested by the secretary.

Each County Board of Taxation shall, before the first Tuesday in August, submit to the Board of Equalization of Taxes of New Jersey a proposed set of rules of procedure for the hearing and disposition of appeals. Such rules shall follow, as far as practicable, the rules of procedure adopted by the Board of Equalization of Taxes of New Jersey, due regard being had for the peculiar conditions in and the needs of the county in which said rules are to be applied.

AS TO COMPLAINTS AGAINST ASSESSORS.

All complaints against assessors or persons charged with reviewing assessments under section eleven of the act creating the County Boards of Taxation shall be made in writing, signed by at least two members of the board and attested by the clerk. Such complaint shall set forth the charge or charges against the assessor, and shall have annexed thereto specifications of the acts relied upon to sustain such charges. A copy of the complaint and specifications shall be served upon said assessor, and proof of such service shall be endorsed upon the original complaint before filing with the Board of Equalization of Taxes of New Jersey.

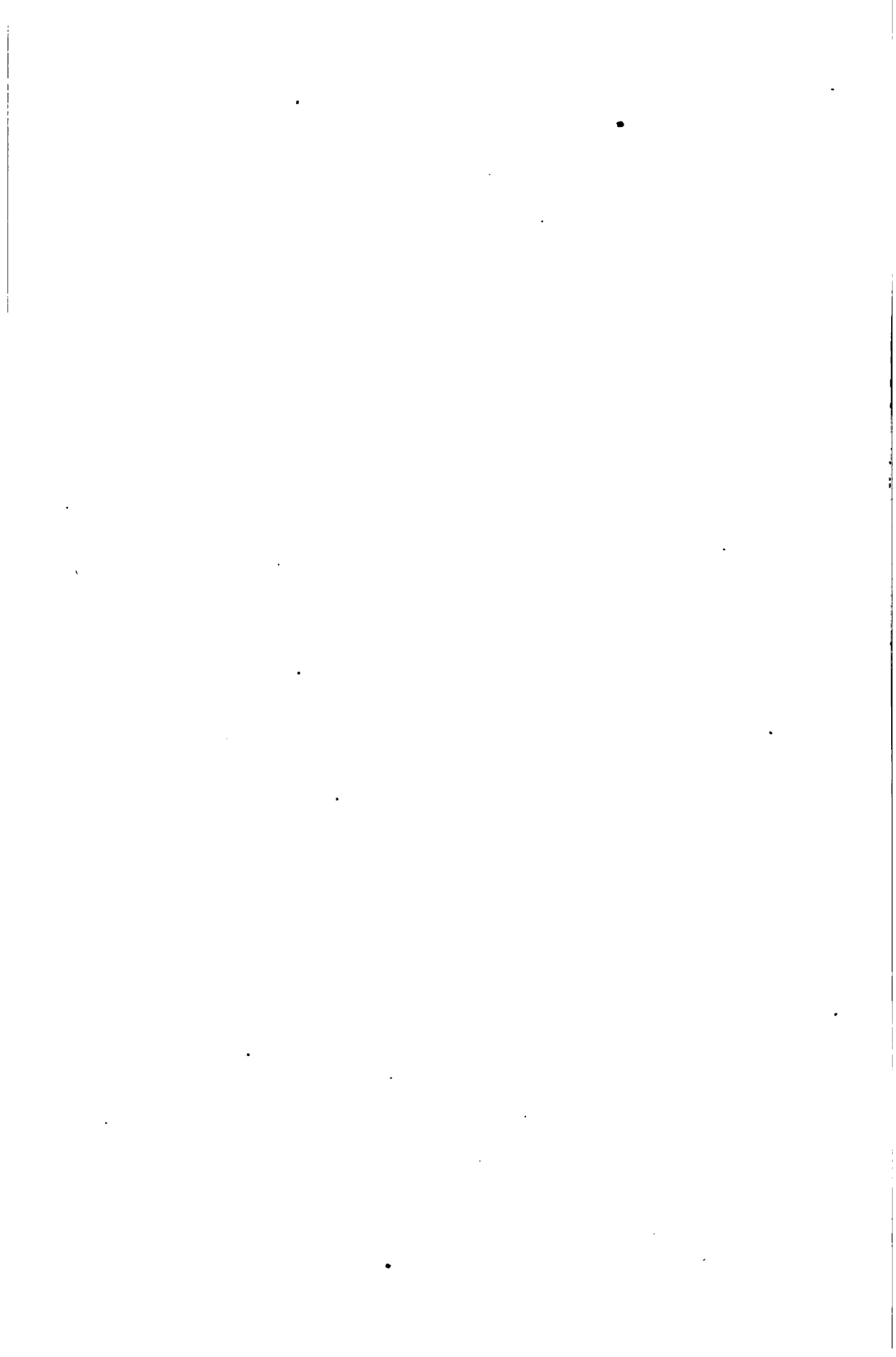
RECOMMENDATIONS FOR RULES GOVERNING PRACTICE ON APPEAL.

1. The board shall hold regular meetings at least once a month, which shall be at the county seat.
2. All meetings of the board shall be held in its office at _____, unless engaged in hearing appeals in the taxing districts of the county.
3. Parties may appear before the board in person or by attorney or agent.

4. All complaints shall be by petition setting forth the cause of complaint, and such notice shall be given as the board may determine. The complainant shall have at least three days' notice of the time and place of hearing of petition, unless the board shall otherwise order.

5. The board may from time to time refer any petition on any matter pending before it to one or more of its members for the purpose of taking testimony and to report thereon to the board for its action.

6. The board shall keep record and minutes of all its meetings and of all hearings held by it.

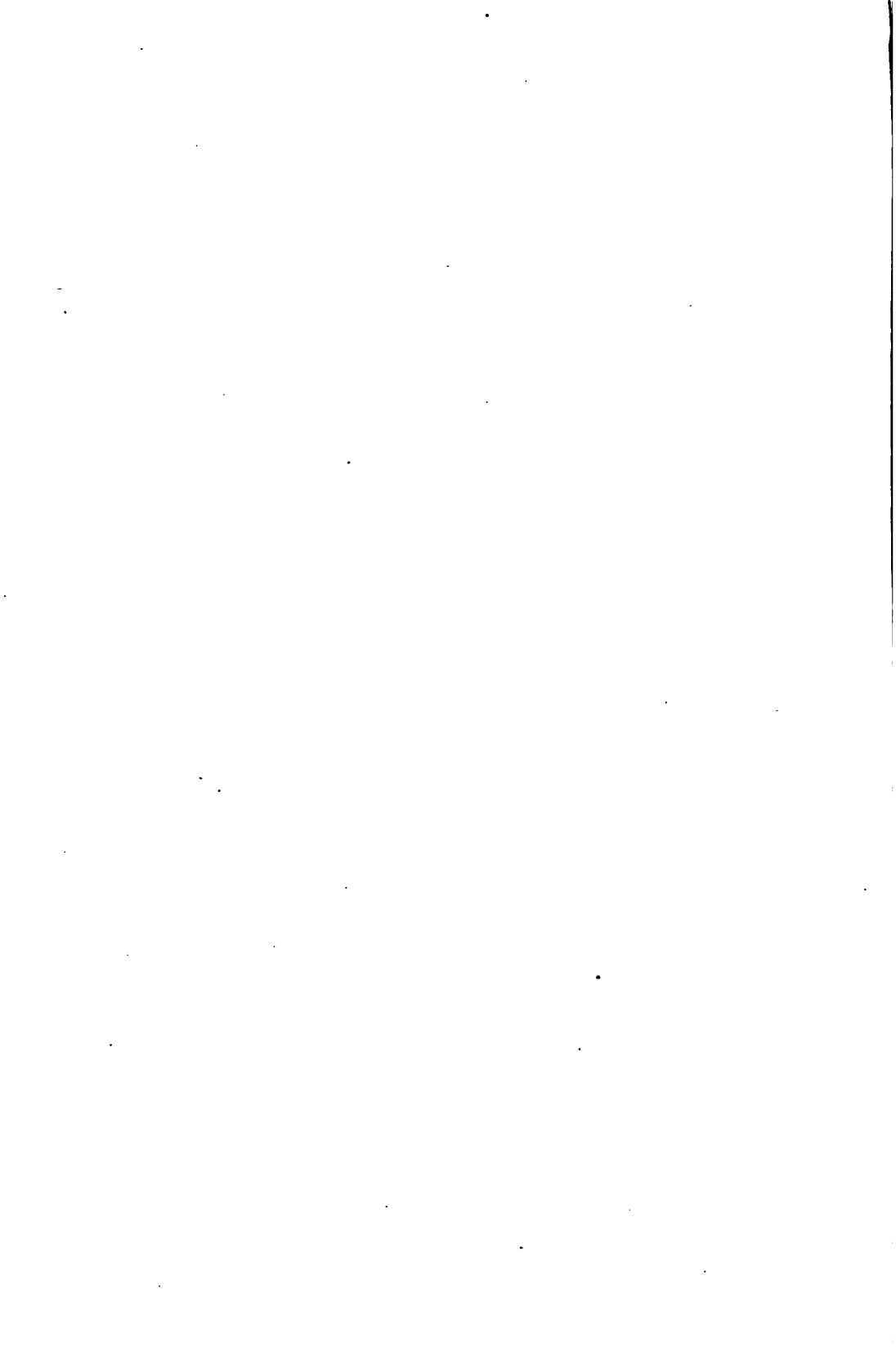


Rules of the Board of Equalization of Taxes of New Jersey for the Guidance of Assessors.

1. It is hereby ordered by the Board of Equalization of Taxes of New Jersey, under and by virtue of the act entitled "An act to abolish the State Board of Taxation and to create in lieu thereof a board for equalization, revision, review and enforcement of tax assessments," approved March twenty-ninth, A. D. nineteen hundred and five (P. L. 1905, chapter 67), that hereafter, in all assessments of real estate in the taxing districts of this State, the assessor or other taxing officer whose duty it is by law to make such assessments, shall determine the true value of each parcel, lot or tract of real estate assessed in such taxing district, without the buildings and improvements, and shall note the same, and shall determine and note separately the true value of every house and other building or structure on each parcel, lot or tract of real estate, and the whole shall be added and carried out as the value of such parcel, lot or tract. It is hereby further ordered that this order shall apply to all property except farm property.

2. Whenever a deduction for debt is claimed from the valuation of personal property on account of a *bona fide* debt due and owing by a person in a taxing district, and the person or corporation to whom the indebtedness is due resides in another taxing district than the one in which the deduction is claimed, it shall be the duty of the assessor allowing the deduction forthwith to notify the assessor in the other taxing district of the name and address of the creditor, and direct him to make an assessment for such debt.

3. It shall also be the duty of the assessor of each taxing district in which a bank is located, the shares of which are held by owners in any other taxing districts, to notify the assessors of those other taxing districts where such owners reside that such bank shares are taxable in such taxing districts.



County Boards of Taxation.

ATLANTIC COUNTY BOARD OF TAXATION.

Dr. John R. Fleming, President.
William S. Bolte.
Elias S. Reed.

Secretary, Franklin E. Smith, Atlantic City.

BERGEN COUNTY BOARD OF TAXATION.

Peter G. Zabriskie, President.
James H. Coe.
Henry D. Winton.

Secretary, Van Vorst Wells, Court House, Hackensack.

BURLINGTON COUNTY BOARD OF TAXATION.

Joseph C. Kingdon, President.
George N. Wimer.
Thomas C. Shreve.

Secretary, Joseph Kaighn, Court House, Mount Holly.

CAMDEN COUNTY BOARD OF TAXATION.

Irving Buckle, President.
Willard T. Gibbs.
Joseph E. Nowrey.

Secretary, James Macaulay, Court House, Camden.

BOARD OF EQUALIZATION OF TAXES.

CAPE MAY COUNTY BOARD OF TAXATION.

Eugene C. Cole, President.

Stillwell H. Townsend.

James T. Hoffman.

Secretary, Jonathan Hand, Cape May Court House.

CUMBERLAND COUNTY BOARD OF TAXATION.

Alexander R. Fithian, President.

Winfield S. Bonham.

Thomas Whittaker.

Secretary, H. M. Dolbey, Court House, Bridgeton.

ESSEX COUNTY BOARD OF TAXATION.

Lathrop Anderson, President.

Henry Dickson.

Lawrence T. Fell.

Secretary, James A. Mungle, Court House, Newark.

GLOUCESTER COUNTY BOARD OF TAXATION.

John Redfield, President.

Wilson T. Jones.

Andrew J. Nichol.

Secretary, W. Harrison Livermore, Court House, Woodbury.

HUDSON COUNTY BOARD OF TAXATION.

James Allardice, President.

James E. Connolly.

Joseph J. Giusto.

Secretary, Alex. McLean, Court House, Jersey City.

HUNTERDON COUNTY BOARD OF TAXATION.

Charles N. Reading, President.

Henry M. Voorhees.

John C. Haynes.

Secretary, Alex. B. Allen, Court House, Flemington.

MERCER COUNTY BOARD OF TAXATION.

Samuel T. Atchley, President.

W. Holt Apgar.

Richard P. Wilson.

Secretary, McAlpine Phillips, Court House, Trenton.

MIDDLESEX COUNTY BOARD OF TAXATION.

George J. Haney, President.

Frank Samsel.

William Schlesinger.

Secretary, William A. Spencer, Court House, New Brunswick.

MONMOUTH COUNTY BOARD OF TAXATION.

William T. Hoffman, President.

John S. Applegate, Jr.

William K. Devereux.

Secretary, Charles L. Stout, Court House, Freehold.

MORRIS COUNTY BOARD OF TAXATION.

Edward J. Cahill, President.

Edward A. Quayle.

Charles A. Baker.

Secretary, John M. Mills, Court House, Morristown.

BOARD OF EQUALIZATION OF TAXES.

OCEAN COUNTY BOARD OF TAXATION.

A. O. S. Havens, President.

J. Horace Sprague.

Joshua Hilliard.

Secretary, Harry T. Hagaman, Court House, Toms River.

PASSAIC COUNTY BOARD OF TAXATION.

George Wurts, President.

Benjamin F. Roegiers.

Charles E. Denholm.

Secretary, W. H. Young, Court House, Paterson.

SALEM COUNTY BOARD OF TAXATION.

D. Harris Smith, President.

John C. Ward.

Charles Mecum.

Secretary, Samuel C. Allen, Court House, Salem.

SOMERSET COUNTY BOARD OF TAXATION.

P. V. D. Van Doren, President.

Newton B. Smalley.

Stewart A. Kenney.

Secretary, T. G. Winsor, Court House, Somerville.

SUSSEX COUNTY BOARD OF TAXATION.

Henry C. Hunt, President.

Peter J. Dolan.

Andrew J. Van Blarcom.

Secretary, O. E. Armstrong, Court House, Newton.

UNION COUNTY BOARD OF TAXATION.

C. C. Pollard, President.

Frederic H. Andrews.

Mulford M. Scudder.

Secretary, W. R. Townsend, Court House, Elizabeth.

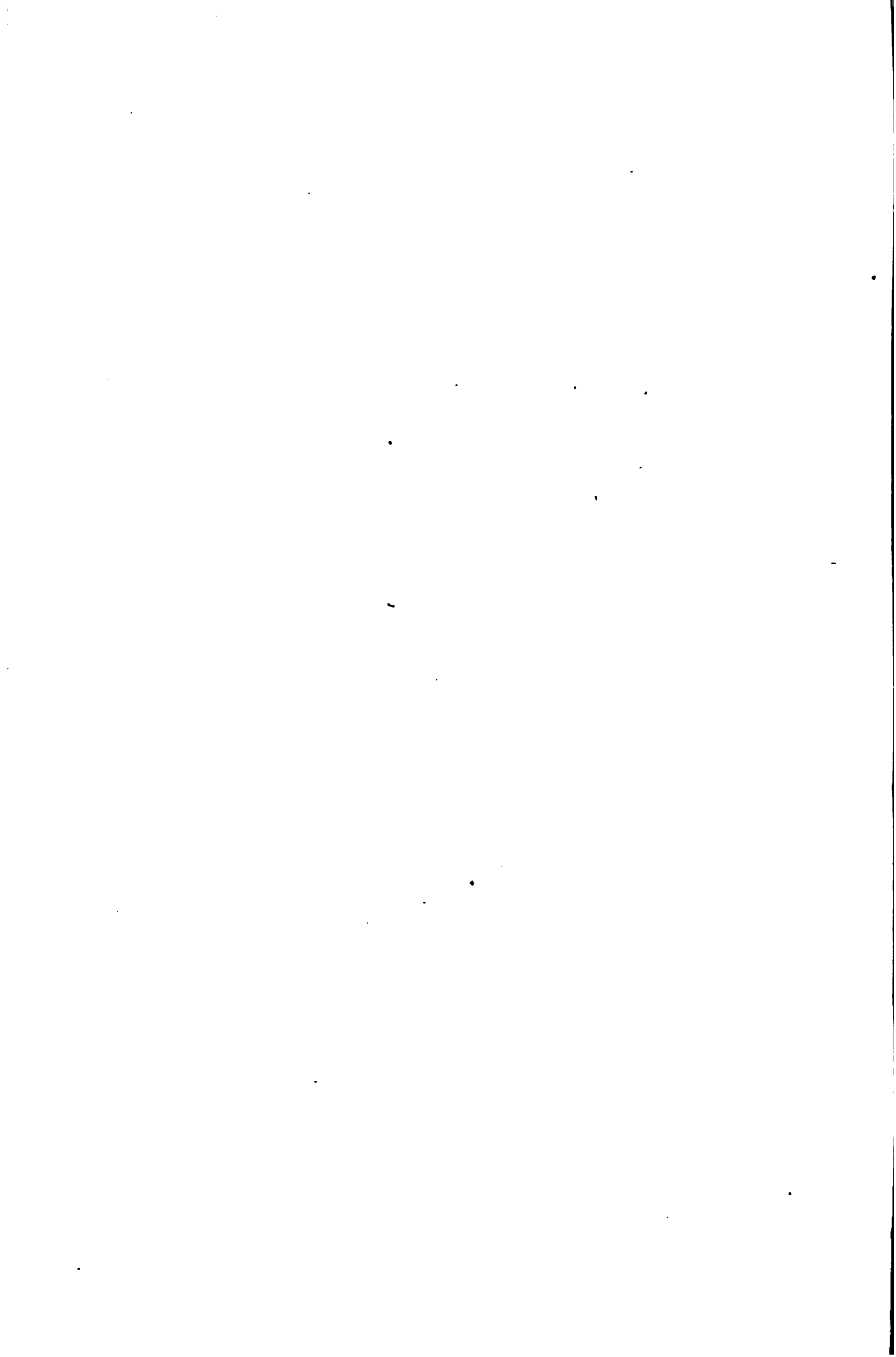
WARREN COUNTY BOARD OF TAXATION.

Jacob S. Stewart, President.

Joseph E. Fulper.

William J. Barker.

Secretary, H. M. Trimble, Phillipsburg.



List of Assessors and Collectors in New Jersey.

Assessors and Collectors in Atlantic County,

County Collector, LEVI ALBERTSON, Atlantic City.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.	
City of Absecon—			
First Ward	John L. Clark, Absecon.....	} Daniel Walters, Absecon.	
Second Ward	Reuben L. Babcock, Absecon.....		
Atlantic City—			
First District	D. R. Barrett, Atlantic City.....	} William Lowry, Jr., Atlantic City.	
Second District ...	J. S. Leeds, Atlantic City.....		
Third District	H. R. Cloud, Atlantic City.....		
Brigantine City—			
First Ward	David Holdzkom, Brigantine.....	} F. W. Willetts, Brigantine.	
Second Ward	Thomas Burke, Brigantine.....		
Buena Vista	Alfred Pennock, Vineland, R. F. D. .	D. Corsiglia, Vineland.	
Egg Harbor City	H. G. Regensburg, Egg Harbor City..	Chas. Kroekel, Egg Harbor City.	
Egg Harbor	Geo. S. Winner, Scullville.....	G. Jeffries, Scullville.	
Galloway	Joseph Nehr, Cologne.....	L. R. Smith, Oceanville.	
Hamilton	Harry Jenkins, Mays Landing.....	C. W. Abbott, Mays Landing.	
Town of Hammon-	} E. H. Strickland, Hammonton.....	} A. B. Davis, Hammonton.	
ton			H. J. Montford, Hammonton.....
			George Berry, Hammonton.....
Linwood Borough ...	R. J. Somers, Linwood.....	A. S. Scull, Linwood.	
Longport Borough .	} W. D. Jackson, 3217 North 15th	} Bolton E. Steelman, Longport.	
			St., Philadelphia, Pa.....
Mullica	W. W. Phillips, Elwood.....	J. A. Abbott, Nesco.	
Northfield City—			
First Ward	C. W. Justice, Northfield.....	} E. T. Field, Northfield.	
Second Ward	Charles Sheppard, Northfield.....		
Pleasantville Boro...	Japhet Price, Pleasantville.....	Wm. Z. Adams, Pleasantville.	
Port Republic City—			
First Ward	William Gould, Port Republic.....	} Gilbert H. Cavilear, Port Republic.	
Second Ward	Mark H. Adams, Port Republic.....		
Somers Point Boro.—			
First Ward	J. M. Campbell, Somers Point.....	} John B. Fassir, Somers Point.	
Second Ward	John McGarrigel, Somers Point.....		
South Atlantic City..	W. H. Whitaker, S. Atlantic City...	A. Gertzen, Jr., S. Atlantic City.	
Ventnor City	Frank M. Martin, Ventnor.....	George B. Morgan, Ventnor.	
Weymouth	F. R. McKeague.....	G. T. Dukes, Tuckahoe.	

Assessors and Collectors in Bergen County.

County Collector, ORRIN S. TRALL, Hillsdale.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
(Townships.)		
Franklin	Daniel P. Snyder, Midland Park....	A. Lozier, Campgaw.
Harrington	Emil Kober, Northvale.....	D. S. Firenze, Northvale.
Hillsdale	John W. Kinmonth, Hillsdale.....	N. Harling, Hillsdale.
Hohokus	{ John Ackerman, Ramsey, R. F. D., No. 1.....	{ James Stuart, Annandale.
Lodi	Julius Pries, Wood Ridge.....	Wm. C. Roth, Wood Ridge.
Midland	John D. Bogert, Ridgewood.....	E. M. Pell, Ridgewood.
New Barbadoes	Wm. P. Ellery, Hackensack.....	E. C. Humphreys, Hackensack.
Orvil	Charles Pfitzner, Waldwick.....	J. W. Quackenbush, Waldwick.
Overpeck	S. A. Wilcox, Ridgefield Park.....	G. J. Smith, Ridgefield Park.
Pailsades	William Ely, New Bridge.....	Joseph Arnold, New Milford.
Ridgewood	Frank M. Stevens, Ridgewood.....	F. W. Gardner, Hohokus.
Saddle River	Isaac A. Hopper, Fairlawn.....	G. Demarest, Ridgewood, R. F. D.
Rivervale	C. H. DeVoe, Westwood.....	A. C. Holdrum, Westwood.
Teaneck	Peter I. Ackerman, Hackensack....	J. H. Ackerman, Englewood.
Union	Tnos. E. Buckley, Lyndhurst.....	Elbert M. Smith, Kingsland.
Washington	L. Blauvelt, Westwood.....	T. Atherton, Hillsdale.
City of Englewood—		
First Ward	G. L. Miller, Englewood.....	} James F. Hallahan, Englewood.
Second Ward	Edson B. Gorham, Englewood.....	
Third Ward	Daniel G. Bogert, Englewood.....	
Fourth Ward	Jas. J. Coakley, Englewood.....	
(Boroughs.)		
Allendale	John Yeomans, Allendale.....	J. H. Ackerman, Allendale.
Alpine	Edward Koehler, Alpine.....	J. D. Gerke, Alpine.
Bogota	A. B. Bogert, Bogota.....	V. J. Ludwig, Bogota.
Bergenfield	Louis Bourlier, Bergenfield.....	Harry Bogert, Bergenfield.
Carlstadt	Phillip Sheridan, Carlstadt.....	J. Uilman, Carlstadt.
Cliffside Park	John S. McAuley, Cliffside Park....	G. W. Laird, Cliffside Park.
Cresskill	John W. Flecke, Cresskill.....	Garrett Ferden, Cresskill.
Closter	Herman F. Ahrens, Closter.....	J. A. Eckerson, Closter.
Demarest	M. H. Coleman, Demarest.....	Frank Achilles, Demarest.
Delford	C. H. Storms, Oradell.....	Francis H. Waite, River Edge.
Dumont	John H. Anderson, Cresskill.....	Geo. F. Barkley, Dumont.
East Rutherford	Wm. E. Novo, East Rutherford.....	E. A. Jeanneret, Rutherford.
Etna	Jay W. Watkins, Etna.....	J. Ackerman, Etna.
Englewood Cliffs	John G. Ropes, Coytesville.....	B. Westervelt, Fort Lee.
Edgewater	J. F. Greenwood, Hudson Heights...	Chas. Van Gilder, Edgewater.
Fairview	Geo. E. Dods, Fairview.....	J. S. Bagley, Fairview.
Fort Lee	John H. Mannix, Fort Lee.....	Chas. Bender, Fort Lee.
Garfield	Wm. D. McNair, Garfield.....	J. Stewart, Jr., Garfield.
Glen Rock	G. T. Hopper, Ridgewood.....	Jacob J. May, Ridgewood.
Harrington Park	G. H. Yeomans, Harrington Park....	G. D. Herson, Harrington Park.
Hasbrouck Heights	Edw. F. Stevens, Hasbrouck Hts....	J. S. Bell, Hasbrouck Heights.
Haworth	Joseph F. Mount, Haworth.....	C. J. Vanderbeck, Haworth.
Leonia	J. H. Clark, Leonia.....	J. Christie, Leonia.
Lodi	Jacob Van Hook, Lodi.....	Stephen Massey, Lodi.
Little Ferry	Louis Brauer, Little Ferry.....	J. Nally, Little Ferry.
Maywood	P. P. Ackerman, Maywood.....	C. Strube, Maywood.
Midland Park	W. H. Rackett, Midland Park.....	H. Sluyter, Midland Park.
Montvale	Jas. D. Van Ripper, Montvale.....	I. E. Delevant, Montvale.
North Arlington	J. G. Millar, North Arlington.....	Frank Eckardt, North Arlington.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Norwood	Herman Faulkenstern, Norwood.	A. D. Heckert, Norwood.
Oakland	H. R. Hopper, Oakland.	G. P. Garrison, Oakland.
Old Tappan	R. B. Haring, Tappan, N. Y.	W. H. Mence, River Vale.
Orvill	Frank T. Russell, Hohokus.	Stephen Hopper, Hohokus.
Pailsades Park	H. E. A. Hechler, Pailsades Park.	J. Brinkerhoff, Pailsades Park.
Park Ridge	William Park, Park Ridge.	J. H. Hall, Park Ridge.
Riverside	Francis C. Koehler, River Edge.	Henry Voorhis, River Edge.
Ridgefield	Henry Cade, Ridgefield.	Wm. B. Pugh, Ridgefield.
Rutherford	Chas. L. Crear, Rutherford.	R. A. Brunner, Rutherford.
Saddle River	Abram H. Ackerman, Saddle River.	A. Mowerson, Saddle River.
Tenafly	Alfred Jarvis, Tenafly.	C. J. Coyte, Tenafly.
Upper Saddle River	Henry Zabriskie, Allendale.	J. D. Carlough, Ramseys.
Wallington	John McMahon, Wallington.	P. E. DeKzyzer, Wallington.
Westwood	Nicholas Cleveland, Westwood.	E. P. Voorhis, Westwood.
Woodcliff	J. H. Wortendyke, Woodcliff.	P. E. Van Riper, Woodcliff.
Woodridge	E. H. Pirovano, Woodbridge.	A. Gramlich, Woodridge.

Assessors and Collectors in Burlington County.

County Collector, JOSEPH POWELL, Mount Holly.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Bass River	Joseph B. Lamson, New Gretna.	R. A. Mathis, New Gretna.
Beverly City	Frederick J. Lauinger, Beverly.	B. F. Scobey, Beverly.
Beverly Township	Jos. B. Carter, Delanco.	C. K. Van Sciver, Beverly.
Bordentown City	F. W. Taylor, Bordentown.	I. C. Leedom, Bordentown.
Bordentown Twp.	J. B. Burtis, Bordentown.	W. H. Haines, Bordentown.
Burlington City	J. A. Armstrong, Burlington.	Edward Rigg, Jr., Burlington.
Furlington Twp.	Thos. B. Gandy, Burlington.	O. H. Witmler, Burlington.
Chester	Geo. W. Heaton, Moorestown.	I. Lippincott, Moorestown.
Chesterfield	Wm. Wallace, Crosswicks.	H. Stillwell, Crosswicks.
Cinnaminson	Thos. E. Steele, Palmyra.	W. F. Morgan, Palmyra.
Delran	Geo. Friday, Riverside.	I. Brown, Bridgeboro.
Eastampton	Geo. W. Craig, Smithville.	W. H. Willetts, Smithville.
Evesham	Wm. F. Powell, Marlton.	W. H. Zelly, Marlton.
Fieldsboro	Henry B. Brock, Fieldsboro.	H. F. Laird, Fieldsboro.
Florence	Byron Carty, Florence.	Wallace Fewks, Florence.
Lumberton	Henry D. Culln, Mount Holly.	J. K. Mendenhall, Lumberton.
Mansfield	Jos. H. Armstrong, Columbus.	Content Ingling, Columbus.
Medford	Wm. M. Potts, Medford.	Harry B. Knight, Medford.
Mount Laurel	Benj. M. Haines, Moorestown.	C. Andrews, Fellowship.
New Hanover	Chas. Remine, Wrightstown.	J. M. Bowker, Cookstown.
North Hanover	Pearson Taylor, Wrightstown.	John E. Steward, Jacobstown.
Northampton	M. H. Girven, Mount Holly.	F. S. Davis, Mount Holly.
Palmyra	F. Blackburn, Palmyra.	W. B. Strong, Palmyra.
Pemberton Borough	I. G. Pope, Pemberton.	W. E. Gaskill, Pemberton.
Pemberton Township	Barclay Seeds, Pemberton.	W. H. Reeves, New Lisbon.
Riverside	Charles Helss, Riverside.	Edw. Haines, R. F. D., No. 1, Riverside.
Riverton Borough	J. G. Cottrell, Riverton.	Chas. F. Earp, Riverton.
Shamong	Mahlon Prickett, Indian Mills.	Jas. M. Armstrong, Indian Mills.
Southampton	Louis S. Brown, Vincentown.	W. D. Haines, Vincentown.
Springfield	John B. Tilton, Wrightstown.	T. B. Allison, Burlington.
Tabernacle	G. H. Wisham, Vincentown.	C. Haines, Tabernacle.
Washington	J. R. Koster, Green Bank.	M. C. Sooy, Green Bank.
Westampton	Hudson B. Haines, Mount Holly.	Harry Dubell, Burlington.
Willingboro	Walter Van Sciver, Beverly.	Jos. E. Bishop, Beverly.
Woodland	Elmer Dunfee, Chatsworth.	George Wills, Chatsworth.

Assessors and Collectors in Camden County.

County Collector, JOHN W. SELL, Camden.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Audubon	George L. Brown, Audubon.....	James Davis, Audubon.
City of Camden ...	John Wells, Camden.....	John S. Roberts, Camden.
	John W. Donges, Camden.....	
	C. S. Magrath, Camden.....	
	Caleb Williams, Camden.....	
Centre	Wilbur B. Ellis, Camden.....	
Centre	John H. Jackson, Magnolia.....	Henry Charman, Magnolia.
Chesilhurst Borough...	Albert Ladynski, Chesilhurst.....	Simon Kohout, Chesilhurst.
Collingswood Boro...	R. C. Newcomb, Collingswood.....	Robert S. Duff, Collingswood.
Clementon	Geo. W. Evans, Lindenwold.....	J. C. Jaggard, Clementon.
Delaware	William Graff, Haddonfield.....	Jos. Peacock, Haddonfield.
Gloucester	J. Frank Brewer, Blackwood.....	E. F. Pine, Blackwood.
Gloucester City	Chas. A. McElhone, Gloucester City..	Thos. J. Foley, Gloucester City.
Haddonfield Boro...	Wm. H. Harrison, Haddonfield.....	Clarence E. Crouse, Haddonfield.
Haddon	Joseph St. C. Williams, Westmont..	Wm. A. Wilkinson, Westmont.
Haddon Heights Bor...	Jos. A. Patton, Haddon Heights.....	W. E. Rogers, Haddon Heights.
Merchantville Boro...	John C. Kelly, Merchantville.....	Harry K. Oakford, Merchantville.
Oaklyn Borough	Paul Newhall, Oaklyn.....	Howard T. Justice, Oaklyn.
Pensauken	Harry E. Horner, Merchantville.....	H. M. Hatch, Fish House.
Voorhees	S. H. Gardiner, Ashland.....	W. Braddock, Gibbsboro.
Winslow	M. G. Burdsall, Tansboro.....	S. Butler, Tansboro.
Wood-Lynne Boro...	R. A. Rockhill, Wood-Lynne.....	Harry Streltz, Wood-Lynne.
Waterford	Chas. D. Heath, Berlin.....	H. C. Sharp, Berlin.

Assessors and Collectors in Cape May County.

County Collector, JOSEPH I. SCULL, Ocean City.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Anglesea Borough...	Thomas Corson, Anglesea.....	E. M. Shivers, Anglesea.
Avalon Borough	Hugh H. Holmes, Avalon.....	W. A. Smith, Avalon.
Cape May City	Gilbert C. Hughes, Cape May.....	James E. Taylor, Cape May.
Dennis	S. S. Townsend, Clermont.....	H. M. Carroll, Dennisville.
Holly Beach Boro...	Wm. E. Forcum, Holly Beach.....	Benj. F. Barker, Holly Beach.
Lower	Joseph P. MacKissac, Cape May.....	J. L. Hoffman, Cold Spring.
Middle	Joseph Camp, Pierces.....	C. Corson, Cape May Court House.
Ocean City—		
First Ward	D. P. Cresswell, Ocean City.....	N. Corson, Ocean City.
Second Ward	E. B. English, Ocean City.....	
Sea Isle City	Edward B. Arnett, Sea Isle City...	D. H. Wheaton, Sea Isle City.
South Cape May	A. J. Rudolph, South Cape May.....	H. H. Walton, Cape May.
Upper	R. Fendall Smith, Marmora.....	H. P. Mickle, Petersburg.
W. Cape May Boro...	George O. Cummings, Eldredge.....	J. W. Eldredge, Eldredge.
Wildwood Borough ..	W. H. Washburn, Wildwood.....	J. Du Bois, Wildwood.
Woodbine Borough ..	M. L. Bayard, Woodbine.....	M. Lipman, Woodbine.

Assessors and Collectors in Cumberland County.

County Collector, E. P. BACON, Bridgeton.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Bridgeton—		
First Ward	John Wilson, Bridgeton.....	} Andrew Zane, Bridgeton.
Second Ward	Jonathan Elmer, Bridgeton.....	
Third Ward	O. E. Hummill, Bridgeton.....	
Fourth Ward	Valdemar E. Edwards, Bridgeton....	
Fifth Ward	H. W. Conner, Bridgeton.....	
City of Millville—		
First Ward	Joshua E. Cossaboon, Millville.....	John C. Vanaman, Millville.
Second Ward	Chas. Reeves, Jr., Millville.....	W. J. Simmerman, Millville.
Third Ward	Charles E. Finch, Millville.....	Thomas Norton, Millville.
Fourth Ward	E. C. Beebe, Millville.....	Jesse McHenry, Millville.
Vineland Borough	John E. Ruhl Vineland.....	W. S. Browne, Vineland.
Commercial	Walter C. Rigglin, Port Norris.....	L. Robbins, Jr., Port Norris.
Deerfield	E. R. Parvin, Deerfield.....	} H. L. Woodruff, Bridgeton, R. F. D., No. 6.
Downe	Sheppard Campbell, Newport.....	C. E. Gaskill, Newport.
Fairfield	Wm. H. Thompson, Fairton.....	J. T. Whiticar, Fairton.
Greenwich	J. W. Butler, Othello.....	Joseph Lowe, Greenwich.
Hopewell	Walter L. Minch, Shiloh.....	J. S. Ayars, Roadstown.
Landis	Henry Taylor Vineland.....	Edgar R. Jones, Vineland.
Lawrence	F. B. Sheppard, Cedarville.....	W. M. Brown, Cedarville.
Maurice River	Henry Reeves, Jr., Leesburg.....	W. D. Oliver, Port Elizabeth.
Stow Creek	B. M. Bonham, Roadstown.....	Chas. H. Fox, Shiloh.

Assessors and Collectors in Essex County.

County Collector, R. W. BOOTH, Newark.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Newark ...	{ A. W. Swain, Newark.....	} R. L. Ross, Newark.
	{ Phillip Lowy, Newark.....	
	{ John Howe, Newark.....	
	{ T. J. Callan, Newark.....	
City of Orange	{ F. W. Paul, Newark.....	} C. F. Meige, Orange.
	{ Henry C. Dykman, Orange.....	
	{ Max M. Mohor, Orange.....	
City of E. Orange,	{ William B. Youmans, Orange.....	} L. McCloud, E. Orange.
	{ Phillip C. Williams, E. Orange.....	
	{ D. C. Whitman, Jr., E. Orange.....	
Town of W. Orange,	{ Wm. F. Poucher, E. Orange.....	} Frank A. O'Connor, W. Orange.
	{ Augustus Brandis, W. Orange.....	
	{ Walter J. Laracy, W. Orange.....	
Town of Bloomfield,	{ Jos. K. Field, W. Orange.....	} Frank Foster, Bloomfield.
	{ W. R. Rabb, Bloomfield.....	
	{ Thomas Rawson, Jr., Bloomfield....	
Town of Montclair,	{ Chas. Ferguson, Bloomfield.....	} T. H. Bouden, Montclair.
	{ Wm. M. Taylor, Montclair.....	
	{ Robert B. Harris, Montclair.....	
Town of Nutley	{ W. B. Jacobus, Montclair.....	A. H. Van Riper, Nutley.
	Henry M. Whitfield, Nutley.....	

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Town of Irvington,	{ Thos. S. Osborne, Irvington.....	} G. B. Adams, Irvington.
	{ John H. Hageman, Irvington.....	
	{ Jas. H. Mortland, Irvington.....	
S. Orange Village ...	Frank Fenner, S. Orange.....	Chas. J. Barrett, S. Orange.
S Orange Township..	Thos. C. Baker, Maplewood.....	Joseph H. Osborn, Hilton.
Belleville	Wm. Connolly, Belleville.....	A. H. Osborne, Belleville.
Caldwell	Theodore Vincent, Caldwell.....	Thomas Peer, Fairfield.
Livingston	Geo. E. DeCamp, Livingston.....	C. M. Squire, Livingston.
Millburn	J. M. Drake, Millburn.....	G. H. Clarke, Millburn.
Verona	C. S. Simonson, Verona.....	Frank C. Goble, Verona.
Caldwell Borough ...	Isaac E. Baldwin, Caldwell.....	M. A. Hoage, Caldwell.
N. Caldwell Boro. . .	Sherman Paddock, Caldwell.....	Wm. J. Henderson, Caldwell.
W. Caldwell Boro. . .	Edw. H. Baldwin, Caldwell.....	Albert Brugler, Caldwell.
Glen Ridge Borough..	H. L. Johnstone, Glen Ridge.....	F. S. Benson, Glen Ridge.
Essex Fells Boro. . .	Thomas J. Smith, Essex Fells.....	J. A. Speer, Caldwell.

Assessors and Collectors in Gloucester County.

County Collector, GEORGE E. PIERSON, Woodbury.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Clayton Borough ...	Joseph Paul, Clayton.....	William C. Shreve, Clayton.
Clayton Township ...	Joseph Paul, Clayton.....	William C. Shreve, Clayton.
Deptford	C. C. Headley, Westville.....	T. B. Kirkbride, Sewell.
Elk	Samuel L. Seran, Aura.....	J. W. Hughes, Hardingville.
East Greenwich	J. C. Dawson, Mickleton.....	G. Peaslee, Clarksboro.
Franklin	H. C. Richman, Malaga.....	M. F. Crane, Iona.
Glassboro	J. T. Abbott, Glassboro.....	M. M. Campbell, Glassboro.
Greenwich	Joseph Bramell, Paulsboro.....	Henry Heisleighter, Gibbstown.
Harrison	Eli Heritage, Richwood.....	Albert Parker, Mullica Hill.
Logan	S. B. Platt, Bridgeport.....	J. S. Truitt, Bridgeport.
Mantua	William S. Hurf, Sewell, R. F. D. . .	Thomas C. Dilkes, Mantua.
Monroe	John W. McClure, Williamstown.....	A. F. Cliver, Williamstown.
National Park Boro. .	William Sandoz, National Park.....	Wm. P. Abdill, National Park.
Pitman Grove Boro. .	C. W. Sickler, Pitman Grove.....	William Collins, Pitman Grove.
South Harrison	D. C. Lippincott, Harrisonville.....	S. S. Conover, Harrisonville.
Swedesboro	Wilbert Batten, Swedesboro.....	E. M. Zane, Swedesboro.
Washington	C. D. Nicholson, Turnerville.....	Brooks Hurf, Hurfville.
West Deptford	{ James Carter, Thorofare, R. F. . .	} Chas. N. Bell, Woodbury.
	{ D., No. 1.....	
Woolwich	H. C. Howey, Swedesboro.....	H. W. Ridgway, Swedesboro.
Woodbury City	S. B. Burkett, Woodbury.....	E. Redfield, Woodbury.
Wenonah Borough....	Jesse W. English, Wenonah.....	G. H. Buzby, Wenonah.
Paulsboro Borough ..	Jacob Ballinger, Paulsboro.....	Wm. H. Flowers, Jr., Paulsboro.

Assessors and Collectors in Hudson County.

County Collector, STEPHEN M. EGAN, Jersey City.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Jersey City,	{ John H. Weastell, Jersey City.....	} Edward Fry, Jersey City.
	{ Thomas J. Degnan, Jersey City.....	
	{ Henry A. Steffens, Jersey City.....	
City of Bayonne ...	Arles P. Brooke, Bayonne.....	John W. Emple, Bayonne.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Hoboken ..	{ Charles E. Darcey, Hoboken.....	Richard Bowes, Hoboken.
	{ Henry Lohmann, Jr., Hoboken.....	
	{ Haddon Ivins, Hoboken.....	
	{ Thomas Coughlin, Hoboken.....	
	{ Charles Guaraglio, Hoboken.....	
North Bergen	Joseph Kennell, Homestead.....	R. G. Weinke, North Bergen.
Secaucus Borough ..	John Possehl, Secaucus.....	E. A. Kieseletter, Secaucus.
West Hoboken	Edward McDermott, West Hoboken..	Robert G. Taylor, West Hoboken.
Town of West New York	{ Jas. J. Bowe, Weehawken.....	George F. Rover, Weehawken.
Town of Union	{ Thomas McClelland, Weehawken...}	
Weehawken	{ John M. Hannan, Station I, Hoboken.....}	John Callery, Station I, Hoboken.
Guttenberg	{ Charles C. Gent, Guttenberg.....}	
Kearny (Town) ..	{ William Maynard, Kearny.....	William Logan, Kearny.
	{ Edward Sargent, Kearny.....	
	{ Henry C. Greene, Kearny.....	
Harrison	Francis McSorley, Harrison.....	E. J. Grace, Harrison.
East Newark Boro..	David E. Douglass, East Newark....	R. E. Marshall, East Newark.

Assessors and Collectors in Hunterdon County.

County Collector, WILLIAM E. TREWIN, Flemington.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Alexandria	William B. Wean, Mt. Pleasant.....	J. D. Hoppock, Mt. Pleasant.
Bethlehem	G. C. Lott, Pattenburg.....	William B. Race, Bloomsbury.
Bloomsbury Boro. ...	Geo. W. Scott, Bloomsbury.....	Chas. M. Williamson, Bloomsbury.
Clinton	Bergen B. Berkaw, Annandale.....	{ Jas. B. Rockafellow, Lebanon, R. F. D.
		{ William Teats, Clinton.
Clinton Borough	John Carpenter, Clinton.....	William Teats, Clinton.
Delaware	J. M. Hoppock, Sergeantsville.....	J. J. Rittenhouse, Sergeantsville.
East Amwell	Edgar Higgins, Ringoes.....	W. P. Blackwell, Woodsville.
Franklin	J. L. Agans, Pittstown.....	John D. Trout, Quakertown.
Frenchtown Boro. ...	J. R. Bergstresser, Frenchtown.....	Wm. P. Loper, Frenchtown.
High Bridge Boro. ...	Bloomfield Aagar, High Bridge.....	Wm. H. Neighbor, High Bridge.
Holland	Godfrey Hawk, Bloomsbury, R. F. D.	John C. Stem, Milford.
Junction Borough ..	John D. Stapler, Junction.....	Peter S. Shurts, Junction.
Kingwood	{ Samuel J. Snyder, Flemington, R. F. D.....}	James Ashcroft, Baptisttown.
Lambertville—		
First Ward	Jas. A. Cleary, Lambertville.....	William J. Schenck, Lambertville.
Second Ward	A. W. Muirhead, Lambertville.....	
Third Ward	L. B. Eggert, Lambertville.....	
Lebanon	Abram D. Banghart, Glen Gardner..	Lambert K. Alpaugh, Callifon.
Raritan	Wm. S. Buchanan, Flemington.....	Samuel F. Case, Flemington.
Readington	{ Jacob C. Voorhees, White House Station.....}	Morris R. Cook, White House Station.
Stockton Borough ..	William P. Mason, Stockton.....	Peter A. Shepperd, Stockton.
Tewksbury	Hezekiah Philhower, Callifon.....	Chas. M. Aagar, New Germantown.
Union	Morris Stockton, Pattenburg.....	Geo. K. Shrope, Pattenburg.
West Amwell	G. H. Carr, Lambertville.....	Edward B. Holcombe, Mt. Airy.

Assessors and Collectors in Mercer County.

County Collector, E. P. MOUNT, Trenton.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Ewing	W. H. Cadwallader, Trenton.....	{ Lewis E. Anderson, Trenton, R. F. D., No. 1.
East Windsor	S. L. Mount, Etra.....	W. C. Black, Hightstown.
Hamilton	J. T. Allinson, Yardville.....	J. Y. Dilatush,, Robbinsville.
Hightstown Boro. ...	A. V. Pierson, Hightstown.....	H. G. Mason, Hightstown.
Hopewell	A. T. Blackwell, Harbourton.....	T. R. Voorhees, Harbourton.
Hopewell Borough ...	H. Davidson, Hopewell.....	J. M. Ege, Hopewell.
Lawrence	F. Pierson, Lawrenceville.....	Charles Smith, Lawrenceville.
Pennington Boro. ...	J. Q. McPherson, Pennington.....	G. W. Clendenning, Pennington.
Princeton	{ Chas. P. Gullick, Princeton, R. F. D., No. 1.....	J. C. Stryker, Princeton.
Princeton Borough ..	William C. Zapf, Princeton.....	G. R. Murray, Princeton.
City of Trenton ...	{ John P. Dullard, Pres., Trenton..... Edward M. Reading, Trenton..... Henry M. Slack, Trenton.....	Frederick Gilkyson, Trenton.
Washington	Enoch K. Cole, Windsor.....	J. B. Yard, Robbinsville.
West Windsor	C. Hutchinson, Edinburg.....	D. D. Bergen, Princeton Junction.

Assessors and Collectors in Middlesex County.

County Collector, H. RAYMOND GROVES, New Brunswick.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of New Brunswick	{ Morris C. Ross, New Brunswick.... Wm. H. Van Sickle, Jr., New Brunswick	W. Frank Parker, New Brunswick.
South Brunswick ...	Lewis Board, New Brunswick.....	James McDowell, Dayton.
East Brunswick ...	William Perkins, Princeton.....	John H. Dill, Spotswood.
North Brunswick ...	{ Henry Warnsdorfer, New Brunswick, R. F. D., No. 4.....	J. A. Bodine, Franklin Park.
Cranbury	{ I. D. Cozzens, New Brunswick, R. F. D., No. 4.....	Frank S. Davis, Cranbury.
Monroe	A. M. Davidson, Cranbury.....	Elmer H. Dey, Prospect Plains.
Madison	{ Robert H. Van Denbergh, Prospect Plains.....	E. H. Barker, Cliffwood.
Sayreville	D. H. Brown, Old Bridge.....	P. F. McCutcheon, Sayreville.
South Amboy Boro. ...	D. A. Wagner, Sayreville.....	Peter Slover, South Amboy.
City of Perth Amboy	{ Edward Gallagher, South Amboy.... I. Thorn Golding, Perth Amboy.... John H. Poulson, Perth Amboy.... Frank Neer, Perth Amboy.....	A. H. Crowell, Perth Amboy.
Woodbridge	John H. Lelsen, Woodbridge.....	Leonard M. Campbell, Woodbridge.
Piscataway	Myron J. Whitford, New Market....	Wm. B. LaRue, Bound Brook.
Raritan	{ Wm. T. Woerner, New Brunswick, R. F. D., No. 1.....	E. B. Tappen, New Brunswick, R. F. D., No. 1.
Dunellen Borough ...	John H. L. Peters, Dunellen.....	Geo. W. Day, Dunellen.
Jamesburg Borough ..	John H. L. Peters, Dunellen.....	John Erhart, Jamesburg.
Helmetta Borough ...	Wm. E. Paxton, Jamesburg.....	Arthur H. Clemens, Helmetta.
Milltown Borough ...	C. M. Thorne, Helmetta.....	Conrad Wagner, Milltown.
South River Boro ...	Conrad Richter, Milltown.....	George Allgair, South River.
Metuchen Borough ...	James C. Bowne, South River.....	Wm. McAdams, Metuchen.
Highland Park	Wm. Van Sclen, Metuchen.....	A. J. Gebhardt, New Brunswick.
Roosevelt	Louis Leithelser, New Brunswick....	Thos. Devereaux, Roosevelt.
	Charles Brady, Carteret.....	

Assessors and Collectors in Monmouth County.

County Collector, ASHER T. APPLGATE, Freehold.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Atlantic	Charles V. Scobey, Scobeyville.....	Chas. Sherman, Colt's Neck.
Eatontown	Douglas Ridder, Oceanport.....	J. W. Johnson, Eatontown.
Freehold	Clark Conine, Freehold.....	A. J. Buck, Freehold.
Holmdel	V. D. Kenney, Holmdel.....	William Morrell, Hazlitt.
Howell	James H. Butcher, Ardena.....	Jos. L. Donahoy, Turkey.
Manalapan	S. C. Bowne, Tennent.....	W. G. Conover, Englishtown.
Marlboro	W. C. McElwalne, Englishtown.....	J. D. Honce, Wickatunk.
Matawan	Richard Henser, Matawan.....	J. D. Conover, Matawan.
Middletown	Omar Sickles, Navesink.....	G. C. Morris, New Monmouth.
Neptune	Wm. R. O'Brien, Asbury Park.....	C. E. F. Hetrick, Asbury Park.
Ocean	Harry G. Van Note, Oakhurst.....	Harry F. Davis, Oakhurst.
Raritan	W. C. Smith, Keyport.....	William E. Bedle, Keyport.
Shrewsbury	Albert L. Ivins, Red Bank.....	B. J. Parker, Red Bank.
Upper Freehold	William Quicksill, Hornerstown.....	C. C. Wycoff, Allentown.
Millstone	George J. Ely, Cranbury.....	R. G. Strahan, Clarksburg.
Wall	George E. Rogers, Belmar.....	R. C. Thompson, Allenwood.
Asbury Park City..	{ T. A. Segar, Asbury Park..... } { Arthur Hope, Asbury Park..... }	A. Lippincott, Asbury Park.
(Boroughs.)		
Atlantic Highlands	E. H. Cook, Atlantic Highlands.....	N. H. Roberts, Atlantic Highlands.
Allentown	Howard D. Bunting, Allentown.....	Edward Dilatush, Allentown.
Allenhurst	George C. Allen, Allenhurst.....	E. H. Ward, Jr., Allenhurst.
Belmar	George G. Titus, Belmar.....	Abram Borton, Belmar.
Deal	W. A. Palamater, Asbury Park.....	S. W. Hendrickson, Deal.
Englishtown	C. L. Stout, Englishtown.....	W. L. Conover, Englishtown.
Bradley Beach	John B. Rogers, Bradley Beach.....	P. W. Manion, Bradley Beach.
Manasquan	John M. Allen, Manasquan.....	Wm. H. Bailey, Manasquan.
Monmouth Beach	Geo. Robbins, Monmouth Beach.....	John M. Wood, Jr., Monmouth Beach.
Neptune City	Whitfield Smith, Avon.....	I. N. Leigh, Avon.
Seabright	Charles A. Reed, Seabright.....	Chas. S. Smith, Seabright.
Spring Lake	P. C. Brown, Spring Lake.....	Wm. W. Trout, Spring Lake.
Avon-by-the-Sea	C. K. Casner, Avon.....	Leroy Sofield, Avon.
Highlands	Abram J. Parker, Highlands.....	Wm. A. Hern, Highlands.
Matawan	John W. Maggs, Matawan.....	Wm. A. Fountain, Matawan.
Farmingdale	R. B. Tilton, Farmingdale.....	John R. Allaire, Farmingdale.
Long Branch City	H. P. Bennett, Long Branch.....	Wm. R. Joline, Long Branch.

Assessors and Collectors in Morris County.

County Collector, JOSEPH F. McLEAN, Butler.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Boonton	Edmund H. Stickle, Boonton.....	Albert O. Miller, Boonton.
Chatham	J. Herbert Bebout, New Providence..	Dayton Baldwin, New Providence.
Chester	Henry M. Rarick, Chester.....	Romeo Robinson, Chester.
Hanover	Edwin C. Quimby, Whippany.....	W. H. Shipman, Whippany.
Jefferson	Charles Chamberlain, Woodport.....	William Willis, Woodport.
Mendham	John B. Dolan, Mendham.....	Tunis R. Hill, Mendham.
Montville	Augustus Berger, Pine Brook.....	Frank L. Jacobus, Glen View.
Morris	Alfred M. Armstrong, Morristown...	Wm. H. Thompson, Morristown.
Mt. Olive	Samuel W. Salmon, Mt. Olive.....	Thomas E. Tharp, Flanders.
Passaic	James A. Havey, Stirling.....	Wm. H. Smith, New Vernon.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Pequannoc	Alfred Gilland, Pompton Plains.....	Thos. W. Benjamin, Lincoln Park.
Randolph	Irving G. Bryant, Dover.....	Peter S. Corey, Jr., Ironia.
Rockaway	Thomas Grant, Hibernia.....	Charles M. Myers, Denville.
Roxbury	Thos. J. Wilkison, Ledgewood.....	Wm. H. Youngs, Succasunna.
Washington	Geo. H. Silker, Pleasant Grove.....	Lyman Kice, German Valley.
Butler Borough	James A. Decker, Butler.....	Jesse Ward, Butler.
Chatham Borough	Edward P. Miller, Chatham.....	Lawrence Day, Chatham.
Florham Park Boro.....	Henry W. Young, Florham Park....	Fred A. Cory, Florham Park.
Madison Borough	Charles E. Cook, Madison.....	George E. Bardon, Madison.
Mendham Borough	John D. Lindsley, Mendham.....	John W. Garrabrant, Mendham.
Mt. Arlington Boro.....	Frank L. Schafer, Mt. Arlington....	F. H. Tappen, Mt. Arlington.
Netcong Borough	P. M. Chamberlain, Netcong.....	Melville Van Horn, Netcong.
Rockaway Borough	William Parlman, Rockaway.....	Elias B. Mott, Rockaway.
Wharton Borough	John A. Birmingham, Wharton.....	Wm. J. Chegwidde, Wharton.
Town of Boonton	Ellis G. Myers, Boonton.....	Geo. M. Mutchler, Boonton.
Town of Dover	Thomas O. Bassett, Dover.....	Francis H. Tippet, Dover.
Town of Morristown.....	Jeremiah C. White, Morristown....	John V. Wise, Morristown.

Assessors and Collectors in Ocean County.

County Collector, C. C. PEARCE, Burrsville.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Barnegat City	Jas. V. Jones, Barnegat City.....	Alfred W. Brown, Barnegat City.
Bayhead Borough	Julius Foster, Bayhead.....	J. Foster, Bayhead.
Beach Haven Boro.....	Jos. E. Sprague, Beach Haven.....	A. W. Severs, Beach Haven.
Berkeley	Devine Butler, Bayville.....	E. S. Worth, Bayville.
Brick	J. H. Harvey, W. Point Pleasant....	C. C. Pearce, Burrsville.
Dover	Thomas B. Irons, Toms River.....	C. Falkenburg, Toms River.
Eagleswood	E. S. Cranmer, West Creek.....	O. C. Creammer, West Creek.
Harvey Cedars Boro.....	Jason L. Fenimore, Harvey Cedars...	D. M. White, Harvey Cedars.
Island Heights Boro.....	H. W. Applegate, Island Heights...	Jos. Meredith, Island Heights.
Jackson	W. S. Hendrickson, Jackson's Mill...	Charles Allen, Cassville.
Lacey	B. F. Matthews, Forked River.....	C. Urdike, Forked River.
Lakewood	R. B. Robbins, Lakewood.....	F. T. Johnson, Forked River.
Lavallette Borough.....	A. G. Fischer, Lavallette.....	George D. Whit, Lavallette.
Little Egg Harbor.....	Nelson Parker, Parkertown.....	Kirk Parker, Parkertown.
Long Beach	A. H. T. Rider, Beach Haven.....	E. Parker, Beach Haven.
Manchester	Amos Bozarth, Lakehurst.....	W. N. Shinn, Lakehurst.
Ocean	Oscar D. Brown, Waretown.....	J. B. Jones, Waretown.
Plumstead	George F. Compton, New Egypt.....	W. C. Van Horn, New Egypt.
Pt. Pleasant Beach Borough	Abraham Lower, Point Pleasant....	Harold Chafey, Point Pleasant.
Seaside Park Boro.....	Gustavus A. Volght, Seaside Park...	H. E. Clayton, Seaside Park.
Stafford	John B. Courtney, Manahawkin.....	Edward Inman, Manahawkin.
Surf City	Michael Gelselman, Surf City.....	Wm. H. Donahue, 407 Noble St., Philadelphia, Pa.
Tuckerton	Wm. S. Steelman, Tuckerton.....	Benjamin Riley, Tuckerton.
Union	E. R. Wills, Barnegat.....	Amos Birdsall, Barnegat.

Assessors and Collectors in Passaic County.

County Collector, JOHN L. CONKLIN, Passaic.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Paterson..	{ Thomas E. Smith, Paterson.....	} John Wright, Paterson.
	{ Thomas H. Risk, Paterson.....	
	{ W. D. Plumb, Paterson.....	
	{ John Colfer, Paterson.....	
	{ James Johnson, Paterson.....	
City of Passaic—		
First Ward	Aaron Witte, Passaic.....	} A. T. Zabriskie, Passaic.
Second Ward	Giles S. Orcutt, Passaic.....	
Third Ward	William T. Magee, Passaic.....	
Fourth Ward	Irving T. Matthews, Passaic.....	
Acquackanonk	Richard Berry, Clifton.....	Herman B. Kesse, Richfield.
Little Falls	W. W. Wilson, Little Falls.....	W. H. Sherman, Little Falls.
Wayne	Thos. D. Ryerson, Wayne.....	Geo. Roat, Paterson, R. F. D., No. 1.
Manchester	G. V. Spangemacher, Haledon.....	James Martin, Haledon.
West Milford	Celestine Schulster, Echo Lake.....	John Eckhart, Newfoundland.
Pompton	David Beam, Midvale.....	S. P. Rhinesmith, Midvale.
Pompton Lakes Boro..	Lemuel Van Ness, Pompton.....	T. F. Durling, Pompton Lakes.
Hawthorne Boro. ...	J. D. Van Blarcom, Hawthorne.....	W. H. Post, Hawthorne.
Totowa Borough ...	{ Cornelius Wentink, Totowa, R. F. D.,	} John W. Sutton, Paterson, R. F. D.,
	{ No. 1.....	
North Haledon Boro..	Frank McDaniels, Haledon.....	Samuel Buser, Haledon.
Prospect Park Boro..	Conrad Veenstra, Haledon.....	Frank Breen, Paterson.

Assessors and Collectors in Salem County.

County Collector, JAMES BUTCHER, Salem.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Salem—		
East Ward	Walter S. Baker, Salem.....	} William H. Clark, Salem.
West Ward	Thos. D. Morrison, Salem.....	
Elsinboro	Charles P. Farnkopf, Salem.....	James Stackhouse, Salem.
Mannington	Jonathan B. Grier, Salem.....	Chas. Hires, Jr., Salem.
Lower Alloway	} Henry Elwell, Hancock's Bridge....	} Joseph Elwell, Canton.
Creek		
Quinton	Josiah T. Harris, Quinton.....	Joseph Thompson, Quinton.
Alloway	Wm. E. Simpkins, Aldine.....	S. S. Dunham, Alloway.
Lower Penn's Neck..	E. L. Irelan, Pennsville.....	F. L. Carpenter, Pennsville.
Upper Penn's Neck..	George W. Hewitt, Pennsgrove.....	John M. Bevis, Pennsgrove.
Pennsgrove Boro. ...	F. W. Layton, Pennsgrove.....	Edward Justice, Pennsgrove.
Oldmans	Levi C. Justice, Pedricktown.....	John Burk, Pedricktown.
Pilesgrove	D. F. Davis, Woodstown.....	Edward Humphreys, Sharptown.
Woodstown Boro. ...	Joshua Moore, Woodstown.....	Asa K. Pedrick, Woodstown.
Upper Pittsgrove	R. A. Robinson, Monroeville.....	S. M. Heritage, Elmer.
Pittsgrove	George Schallck, Centreton.....	J. W. Golder, Centreton.
Elmer Borough	Charles P. Creamer, Elmer.....	W. W. Johnston, Elmer.

Assessors and Collectors in Somerset County.

County Collector, E. B. ALLEN, Somerville.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Redminster	W. D. Vanderbeek, Gladstone.....	F. McMurdy, Peapack.
Bernards	S. S. Baldwin, Liberty Corner.....	Robert Kay, Bernardsville.
Branchburg	P. Q. Brokaw, Centreville.....	Geo. S. Corle, Neshanic Station.
Bridgewater	F. T. Ross, Somerville.....	F. Vanderveer, Somerville.
Bound Brook Boro.	Charles McNabb, Bound Brook.....	A. S. Coriell, Bound Brook.
Franklin	{ L. J. Suydam, New Brunswick, R. F. D., No. 5.....	J. H. Fisher, South Bound Brook.
Hillsborough	{ J. H. Saums, Somerville, R. F. D., No. 1.....	C. Hamilton, Frankfort.
Montgomery	C. B. Allshouse, Belle Mead.....	A. S. Hageman, Skillman Station.
Millstone Borough....	C. Manning Wickoff, Millstone.....	E. M. Davis, Millstone.
North Plainfield	A. S. Voorhies, North Plainfield.....	E. S. Acker, Plainfield.
N. Plainfield Boro. ...	Justus H. Cooley, North Plainfield....	G. F. Brown, North Plainfield.
Rocky Hill Boro.	Theo. F. Stryker, Rocky Hill.....	L. I. Williamson, Rocky Hill.
Warren	Edmund G. Sage, Stirling.....	John D. Hornman, Warrenville.

Assessors and Collectors in Sussex County.

County Collector, WILLIAM E. ROSS, Sparta.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Andover	William Iliff, Newton.....	Ira D. Case, Newton.
Andover Borough ...	Benj. B. Totten, Andover.....	Ira L. Longcor, Andover.
Hopatcong Borough..	Theodore W. Goble, Landing.....	G. Reinberg, Landing.
Branchville Borough..	Clarence E. Bowman, Branchville....	Wm. C. Cook, Branchville.
Ryram	Samuel McMickle, Sparta.....	Watson McPeck, Stanhope.
Stanhope Borough....	Edwin O. Valentine, Stanhope.....	John D. Coursen, Stanhope.
Sussex Borough	W. H. Seeley, Sussex.....	Peter V. Hammond, Sussex.
Frankford	Daniel Dalrymple, Papakating.....	E. Willis Clark, Beemerville.
Fredon	{ Joseph E. Huff, R. F. D., No. 2, Newton.....	Alfred C. Snook, R. F. D., No. 1, Newton.
Green	Irving L. Labar, Tranquility.....	Leslie A. Dennis, Tranquility.
Hardyston	J. G. Coleman, Hamburg.....	Samuel T. Munson, Franklin Furnace.
Hampton	John W. Thompson, Blair.....	John H. Williams, Baleville.
Lafayette	Dr. J. C. Strader, Lafayette.....	C. E. Mackerley, Lafayette.
Montague	{ George McCarthy, R. F. D., No. 1, Port Jervis, N. Y.....	Fred Reinhardt, R. F. D., No. 1, Port Jervis, N. Y.
Newton	George B. Case, Newton.....	Daniel L. Fisher, Newton.
Sandyston	Warren H. VanSickle, Bevans.....	Frank Shay, Laytons.
Sparta	John W. Masaker, Sparta.....	David F. Kinney, Houses.
Stillwater	Obadiah Van Horn, Stillwater.....	Schooley J. Huff, Middleville.
Vernon	John Gunderson, Glenwood.....	Charles T. Mott, Vernon.
Walpack	J. W. Bunnell, Walpack Center.....	Hiram Hankins, Bevans.
Wantage	Simeon M. Parcell, Sussex.....	John G. Garrison, Sussex.

Assessors and Collectors in Union County.

County Collector, N. R. LEAVITT, Elizabeth.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Clark	{ W. J. Thompson, Rahway, R. F. D., No. 1..... }	John Nees, Rahway.
Cranford	J. E. S. Crane, Cranford.....	F. R. Swackhamer, Cranford.
City of Elizabeth..	Thomas Flynn, Elizabeth.....	John McGrath, Elizabeth.
	William J. Dunn, Elizabeth.....	
	Michael Klely, Elizabeth.....	
	Hugh F. Boyle, Elizabeth.....	
	Charles B. Hauck, Elizabeth.....	
	Charles J. Mahon, Elizabeth.....	
	Henry Young, Elizabeth.....	
	John Van Bergen, Elizabeth.....	
	Leonard Sawyer, Elizabeth.....	
	David Neefus, Jr., Elizabeth.....	
	Fred Coyne, Elizabeth.....	
	Theo. C. English, Elizabeth.....	
Fanwood	Charles H. French, Westfield.....	John Z. Hatfield, Fanwood.
Fanwood Borough ..	H. G. Young, Fanwood.....	Charles Sheelen, Fanwood.
Garwood Borough ..	Richard Watt, Garwood.....	Alfred Deremer, Garwood.
Linden	Frank B. Stimson, Linden.....	William Cook, Linden.
Linden Borough ..	Wm. H. Donaldson, Linden.....	E. S. Lundy, Linden.
Mountainside	Louis S. Bobbin, Mountainside.....	W. B. Stiles, Mountainside.
New Providence	P. G. Johnson, New Providence.....	A. M. Layatt, New Providence.
New Providence Borough	{ Wm. Woodruff, New Providence.... }	A. D. Doty, New Providence.
City of Plainfield..	{ H. C. Van Emburgh, Plainfield.... }	W. F. Arnold, Plainfield.
	{ Chas. H. Hand, Plainfield..... }	
	{ J. A. Hubbard, Plainfield..... }	
	{ Harry C. Runyon, Plainfield..... }	
City of Rahway...	{ T. S. Hunt, Rahway..... }	George C. Oliver, Rahway.
	{ Chas. A. Grove, Sr., Rahway..... }	
Roselle Borough ..	W. A. Mulford, Roselle.....	C. B. Trimmer, Roselle.
Roselle Park	John W. Cocks, Roselle Park.....	J. R. Woodruff, Roselle Park.
Springfield	L. T. Terry, Springfield.....	J. Edgar Meeker, Springfield.
City of Summit—		
First Ward	J. Edward Rowe, Summit.....	Stephen Mullin, Summit.
Second Ward	William Schultz, Summit.....	
Union	D. Hobart Sayre, Union.....	D. M. Potter Elizabeth.
Westfield	John M. C. Marsh, Westfield.....	R. W. Harden, Westfield.

Assessors and Collectors in Warren County.

County Collector, H. O. CARHART, Blairstown.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Allamuchy	Richard E. Martin, Hackettstown...	Wm. H. Wilson, Allamuchy.
Blairstown	Wm. S. Perry, Delaware.....	Emmet J. Divers, Blairstown.
Belvidere	A. B. Searles, Belvidere.....	Wm. A. SImerson, Belvidere.
Franklin	Preston B. Butterwick, Asbury.....	Theo. Smith, Asbury.
Frelinghuysen	W. H. Ackerson, Blairstown.....	L. E. Savercool, Blairstown.
Greenwich	Wm. Sherrer, Bloomsbury.....	Henry H. Stone, Stewartsville.
Harmony	{ Freeman Schuler, Phillipsburg, R. F. D., No. 2..... }	Abram Raub, Jr., Harmony.

BOARD OF EQUALIZATION OF TAXES.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Hope	L. C. Fleming, Townsbury.....	L. C. Batty, Hope.
Hardwick	M. C. Hill, Blairstown.....	M. V. Savercool, Blairstown.
Hackettstown	Nathan Klotz, Hackettstown.....	J. N. Viscellius, Hackettstown.
Independence	W. K. Teel, Vienna.....	John N. Llnaberry, Vienna.
Knowlton	William B. Moore, Columbia.....	Ogden D. Brands, Knowlton.
Lopatcong	E. Frank Cline, Phillipsburg.....	Charles Pierson, Phillipsburg.
Mansfield	Jacob Beaty, Port Murray.....	Jacob Hill, Port Murray.
Oxford	Michael Mountain, Oxford.....	Anson B. DeWitt, Oxford.
Pchatcong	Harry E. Boyer, Carpentersville.....	C. N. Brokaw, Alpha.
Pahaquarry	Hiram Zimmerman, Millbrook.....	Norman Depue, Calno.
Phillipsburg—		
First Ward	John H. Houser, Phillipsburg.....	F. P. Hagerty, Phillipsburg.
Second Ward	John E. Smith, Phillipsburg.....	
Third Ward	Chas. A. Gischel, Phillipsburg.....	
Fourth Ward	O. J. Wambeld, Phillipsburg.....	
Fifth Ward	James D. Smith, Phillipsburg.....	
Washington	Samuel Rinehart, Washington.....	E. J. Vosler, Washington.
Washington Boro. ...	William F. Hoff, Washington.....	William Burd, Washington.

ABSTRACTS

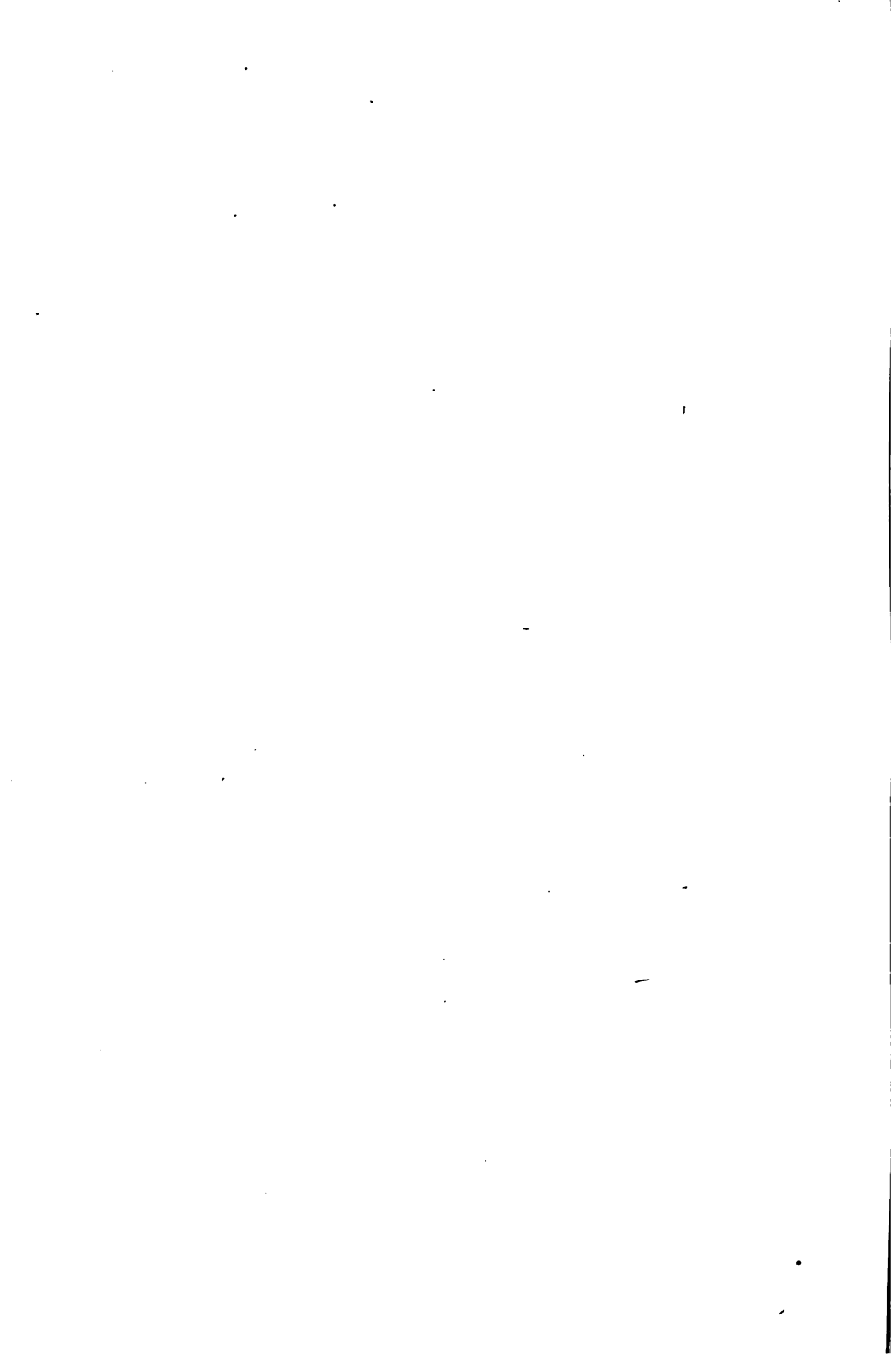
OF

Ratables, Real and Personal

Deductions for Debt, Exemptions,
Polls, Tax Rates and State School and County Taxes

FOR THE YEAR

1906.



BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1906.

	1		2	3	4	5	6	7
	Acres.	NUMBER OF ACRES OR LOTS.						
TAXING DISTRICT.								
	{ Absecon, First Ward.....	1,366		\$98,858	\$15,950		\$114,808	100
	{ Atlantic City.....	1,370		144,660	18,164		162,824	100
	{ Atlantic City.....	2,177		46,971,710	3,466,720		50,438,430	8,682
	{ Brigantine City, First Ward.....	1,902		97,409	3,965		101,374	12
	{ Brigantine City, Second Ward.....	3,418		179,177	6,112		185,289	19
	{ Buena Vista Township.....	35,212		472,625	39,021		511,646	632
	{ Egg Harbor City.....	4,296		697,681	109,783		807,464	454
	{ Egg Harbor Township.....	81,200		330,435	80,459		410,894	444
	{ Galloway Township.....	33,600		648,080	70,118		718,198	516
	{ Hamilton Township.....	70,140		457,749	75,700		533,449	462
	{ Hampton Town.....	26,420		1,149,021	185,450		1,334,471	855
	{ Linwood Borough.....	1,704		209,408	34,685		244,043	140
	{ Longport Borough.....	70		539,500	28,200		567,700	35
	{ Mullica Township.....	30,945		222,355	26,725		249,080	220
	{ Northfield City, First Ward.....	628		145,510	30,057		175,567	59
	{ Northfield City, Second Ward.....	1,133		81,175	16,300		97,475	87
	{ Pleasantville Borough.....	2,560		666,950	73,975		740,925	683
	{ Port Republic City, First Ward.....	904		45,300	6,375		51,675	57
{ Port Republic City, Second Ward.....	2,547		42,750	6,375		49,125	57	
{ Somers Point, First Ward.....	182		335,375	19,985		355,360	59	
{ Somers Point, Second Ward.....	1,200		131,060	5,700		136,760	59	
{ South Atlantic City.....	200		462,115	13,885		476,000	29	
{ Ventnor City.....	525		1,659,343	14,300		1,673,643	50	
{ Weymouth Township.....	36,103		1,183,489	19,025		1,202,514	228	
Totals.....			\$55,971,735	\$4,366,479		\$60,338,214	14,047	

NO DEDUCTIONS MADE.

Deductions for debt (Other than mortgage indebtedness.)

Valuation as equalized by county board.

Valuation of personal estate.

Valuation of real estate.

Net valuation taxable.

Number of polls assessed.

BOARD OF EQUALIZATION OF TAXES.

Abstract of Retables and Exemptions in the County of Atlantic, for the Year 1906—(Continued).

	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.			11 County poor tax.	12 Total tax rate per \$100
	a Public schools.	b Other school property.	c Public property.	d Church and Charitable.	e Cemeteries and Gravyards.	f Total amount of exempt property.	9 State school tax.	10 County tax.			
1	Absecon, First Ward.....		\$3,000	\$8,000	\$1,000	\$19,000	\$194 05	\$304 44	\$22 20	\$1 40	
2	Absecon, Second Ward.....		210,900	513,690		1,393,660	275 20	481 76	31 49	1 75	
3	Atlantic City.....		520	4,660		5,180	85,248 09	133,748 55	19 60	1 52	
4	Brigantine City, First Ward.....			3,000		3,000	313 16	491 34	35 88	1 30	
5	Brigantine City, Second Ward.....					17,825	864 72	1,356 75	98 94	1 68	
6	Buena Vista Township.....		4,700	13,125		20,650	1,364 78	2,141 17	79 46	1 96	
7	Egg Harbor City.....		6,000	18,200		15,850	694 47	1,069 58	70 46	1 88	
8	Egg Harbor Township.....		9,850	4,800		12,500	1,213 86	1,904 48	138 88	1 93	
9	Galloway Township.....		3,600	8,300		76,200	901 60	1,414 55	103 14	1 84	
10	Hamilton Township.....		8,900	18,100		8,500	2,255 45	3,538 65	47 19	1 13	
11	Hammonctown.....		46,300	41,100		4,350	412 47	647 14	109 77	1 85	
12	Linwood Borough.....		1,300	2,950		15,000	959 50	1,506 88	48 17	1 24	
13	Longport Borough.....		4,000	5,000		12,100	420 98	660 50	33 94	1 34	
14	Mullica Township.....		2,000	5,000		2,000	296 74	465 56	18 84	1 84	
15	Northfield City, First Ward.....		89,500	27,000		106,600	1,664 74	2,564 48	143 26	8 04	
16	Northfield City, Second Ward.....		950	8,150		9,300	1,252 27	1,964 75	10 00	1 49	
17	Pleasantville Borough.....		2,500	550		550	87 33	137 02	9 50	1 06	
18	Port Republic City, First Ward.....			5,000		8,500	600 60	942 34	68 70	2 68	
19	Port Republic City, Second Ward.....			2,000		8,500	231 12	362 64	26 44	2 88	
20	Somers Point, First Ward.....			1,000		32,500	908 67	1,260 81	91 85	1 44	
21	Somers Point, Second Ward.....			30,500		21,750	2,828 70	4,438 08	323 54	1 62	
22	South Atlantic City.....			19,250		11,360	842 28	1,587 01	39 18	1 62	
23	Ventnor City.....			5,875		1,085					
24	Weymouth Township.....			5,875		1,085					
Totals.....			\$346,470	\$834,720	\$23,135	\$1,922,275	\$101,980 08	\$160,000 00	\$1,500 00		

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1906.

	NUMBER OF ACRES OR LOTS.		Total valuation of real estate.	Value of personal estate.	Deductions for debt (Other than mortgage indebtedness.)	Net valuation taxable.	Number of polls assessed.
	Acres.	Lots.					
Franklin Township.....	1,272	155	\$880,880	\$46,805	.....	\$977,185	450
Harrington Township.....	1,072	2,057	183,300	2,700	.....	186,000	87
Hillsdale Township.....	1,408	2,026	491,600	23,150	.....	490,950	249
Hohokus Township.....	17,849	885	1,289,890	183,485	.....	1,373,175	660
Lodi Township.....	1,789 1/2	1,573 1/2	1,259,950	13,550	.....	225,500	217
Midland Township.....	6,983	1,221 1/2	851,850	59,275	.....	910,905	416
New Barbadoes Township.....	1,069 1/2	9,185 1/2	6,694,590	54,375	.....	7,226,225	2,538
Orvil Township.....	740 1/2	1,080 1/2	1,925,785	13,800	.....	2,800,585	229
Overpeck Township.....	470	4,070	1,925,787	121,285	.....	1,249,947	507
Palisades Township.....	1,967 1/2	1,553	3,577,650	290,885	.....	4,011,945	222
Ridgecroft Township.....	2,187 1/2	1,533	2,473,914	290,885	.....	2,939,849	963
Riverdale Township.....	6,112	74	1,131,775	10,400	.....	2,611,240	110
Saddle River Township.....	8,350	.....	1,987,660	79,495	.....	1,202,175	680
Teaneck Township.....	2,088	3,108	864,910	86,635	.....	1,182,492	238
Union Township.....	7,447	7,684	93,000	9,635	.....	301,725	44
Washington Township.....	1,747 1/2	895	2,146,950	260,850	.....	2,686,500	886
(Englewood City, First Ward	914	533	1,406,700	178,300	.....	2,885,000	540
Englewood City, Second Ward	889	1,080	1,145,700	68,850	.....	1,293,000	346
Englewood City, Third Ward	391 1/2	815 1/2	1,457,692	89,650	.....	420,670	313
Englewood City, Fourth Ward	1,675	156	580,795	99,650	.....	571,025	108
Alendale Borough.....	8,498	173	498,225	14,300	.....	457,225	166
Alpine Borough.....	391 1/2	810 1/2	598,520	20,850	.....	540,970	120
Borgata Borough.....	1,479	2,657 1/2	598,950	20,850	.....	873,346	598
Bergenfield Borough.....	1,722	3,575 1/2	802,971	71,075	.....	973,315	290
Carlstadt Borough.....	1,722	3,358 1/2	777,511	55,600	.....	828,115	290
Cliffside Park Borough.....	289	1,404	957,800	48,050	.....	892,855	108
Cresskill Borough.....	1,265 1/2	951 1/2	1,497,500	15,700	.....	1,395,540	275
Closter Borough.....	1,907 1/2	2,180 1/2	638,850	48,050	.....	857,900	275
Demarest Borough.....	1,022	1,500	941,600	266,925	.....	1,195,540	176
Delford Borough.....	1,007 1/2	1,200	628,625	14,800	.....	643,425	135
Dumont Borough.....	1,189	4,200	692,635	83,905	.....	1,317,435	168
East Rutherford Borough.....	1,605	3,896	1,276,019	28,335	.....	1,859,624	794
Etra Borough.....	1,777 1/2	1,614 1/2	313,630	28,335	.....	386,965	163
Englewood Cliffs Borough.....	1,076	1,189	497,850	9,000	.....	506,850	42

TAXING DISTRICT.

Abstract of Rates and Exemptions in the County of Bergen, for the Year 1906—(Continued).

TAXING DISTRICT.	NUMBER OF ACRES OR LOTS.		Total valuation of Real estate.	Valuation of personal estate.	Deductions for debt (Other than mortgage indebtedness.)	Net valuation taxable.	Number of polls assessed.
	Area.	Lots.					
32 Edgewater Borough.....	297	709 1/2	\$1,925,617	\$628,700	.....	\$2,554,317	364
33 Fairview Borough.....	385	628	546,700	49,850	.....	596,550	128
34 Fort Lee Borough.....	823 1/2	2,301	957,975	37,900	.....	995,875	532
35 Garfield Borough.....	607	8,462	1,453,820	192,595	.....	1,646,415	841
36 Glen Rock Borough.....	1,625	115	320,275	35,668	.....	355,943	220
37 Harrington Park Borough.....	1,075 1/2	1,598	271,187	11,300	.....	282,487	81
38 Hasbrouck Heights Borough.....	569	6,700	1,305,305	41,855	.....	1,347,160	400
39 Hasbrouck Heights Borough.....	1,010	3,456	384,708	14,400	.....	409,108	81
40 Leonia Borough.....	890	952	1,143,965	21,400	.....	1,164,765	172
41 Lodi Borough.....	1,073	3,758	888,783	75,650	.....	964,433	686
42 Little Ferry Borough.....	625 1/2	865 1/2	417,550	59,075	.....	476,625	172
43 Maywood Borough.....	603 1/2	2,632	371,680	79,650	.....	451,330	398
44 Midland Park Borough.....	508 1/2	596	582,125	57,350	.....	639,475	368
45 Montvale Borough.....	2,269 1/2	37	213,275	19,225	.....	232,500	125
46 North Arlington Borough.....	1,443	1,178	249,580	20,375	.....	269,955	166
47 Norwood Borough.....	1,228 1/2	2,201 1/2	411,900	10,400	.....	422,300	128
48 Oakland Borough.....	4,834	41	382,520	43,770	.....	426,290	147
49 Old Tappan Borough.....	2,428 1/2	449	146,250	11,650	.....	157,900	65
50 Orvil Borough.....	981 1/2	523	216,544	25,560	.....	242,104	106
51 Palisades Park Borough.....	328	7,661	1,004,890	63,708	.....	1,068,598	243
52 Park Ridge Borough.....	1,070 1/2	3,832	609,875	74,650	.....	684,525	304
53 Riverside Borough.....	1,000	625	375,815	68,725	.....	444,540	135
54 Ridgeland Borough.....	1,464	796	788,055	105,500	.....	893,555	180
55 Rutherford Borough.....	1,464	16,516	4,089,979	375,913	.....	4,415,884	1,966
56 Saddle River Borough.....	561	.....	271,900	40,700	.....	312,600	109
57 Tenafly Borough.....	2,750	2,894	1,587,955	95,800	.....	1,683,755	418
58 Upper Saddle River Borough.....	2,118	.....	136,500	13,150	.....	213,650	91
59 Wallington Borough.....	314	3,208	486,067	19,385	.....	505,452	430
60 Westwood Borough.....	567 1/2	1,078 1/2	586,450	60,250	.....	646,700	291
61 Woodcliff Borough.....	2,115	146	288,340	80,675	.....	369,015	135
62 Woodcliff Borough.....	454 1/2	2,378 1/2	482,677	50,590	.....	533,267	140
Totals.....	124,107	140,400	\$85,080,637	\$5,549,486	.....	\$60,680,152	21,431

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1906—(Continued).

	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.				
	Public schools.	Other property.	Public property.	Church and Charitable.	Cemeteries and Gravyards.	Total amount of exempt property.	State school tax.	County tax.	County poor tax.	Tri-township poor tax.	Total tax rate per \$100 valuation.
1 Franklin Township.....	\$7,800		\$1,000	\$13,000	\$15,200	\$86,000	\$1,489.25	\$4,495.36	\$148.74		\$1.83
2 Harrison Township.....	2,500		6,000	1,000	1,000	4,500	283.47	2,855.67	28.31		2.69
3 Hillside Township.....	1,000		18,900	6,000	1,850	11,000	718.20	2,958.53	74.73		2.77
4 Hoboken Township.....	11,000		30,000	1,850	39,780	39,780	2,082.71	6,017.04	209.02		2.75
5 Inglewood Township.....	10,800		132,000	182,500	183,000	437,000	4,800	1,037.89	34.92		2.11
6 Midland Township.....	10,500		132,000	120,000	28,000	168,000	1,388.21	4,190.46	138.65		2.50
7 New Rochelle Township.....	157,000		900	7,000	200	11,700	11,012.76	33,242.82	1,099.91		2.88
8 Orwell Township.....	4,500		1,500	11,625	200	29,025	1,904.91	1,290.82	42.71		2.66
9 Overpeck Township.....	16,500		1,500	86,500	6,000	6,000	6,000	5,750.14	1,849.69		3.82
10 Palisades Township.....	6,000		1,500	86,500	3,500	141,000	4,510.91	13,616.21	450.53		2.62
11 Ridgewood Township.....	49,500		6,000	6,000	8,500	27,500	1,832.12	1,201.79	39.76		94
12 Riverdale Township.....	2,500		1,000	7,100	3,000	33,700	1,614.37	5,680.89	182.99		2.43
13 Saddle River Township.....	18,000		1,800	4,400	7,500	25,200	1,817.34	5,485.83	181.52		2.19
14 Teaneck Township.....	25,500		1,800	4,400	7,500	800	155.02	467.98	15.48		2.18
15 Union Township.....	11,800		4,500	65,000	5,000	106,000	3,652.25	11,024.64	282.46		2.67
16 Englewood City, First Ward.....	20,500	\$10,000	4,500	45,000	5,000	54,500	3,177.53	9,591.65	245.75		2.57
17 Englewood City, Second Ward.....	6,800		3,000	45,000	120,000	129,000	1,888.30	5,700.02	146.04		2.57
18 Englewood City, Third Ward.....	44,000	30,000	6,000	12,300	38,050	80,450	801.48	2,419.86	61.98		2.57
19 Englewood City, Fourth Ward.....	20,000		6,000	14,200	20,700	20,700	641.00	1,984.94	64.02		2.12
20 Allendale Borough.....	6,500		1,600	4,000	1,000	20,700	909.86	2,746.51	90.87		2.12
21 Alpine Borough.....	5,000		1,600	6,000	2,300	14,000	683.36	2,093.01	53.62		2.15
22 Bogota Borough.....	8,000		2,300	2,300	4,200	23,300	837.89	2,529.26	47.97		2.15
23 Bergenfield Borough.....	16,800		8,200	2,450	48,250	48,250	1,331.97	4,017.67	132.93		2.38
24 Carlstadt Borough.....	25,000		12,000	2,300	4,700	20,000	2,223.94	3,694.59	64.66		2.30
25 Cliffside Park Borough.....	2,000		500	17,000	1,000	20,000	568.24	1,715.31	43.95		2.13
26 Cresskill Borough.....	3,000		200	17,000	6,000	40,500	1,046.06	3,157.67	104.48		2.62
27 Closter Borough.....	23,000		4,000	6,100	100	16,900	544.52	1,643.71	48.88		2.29
28 Demarest Borough.....	9,000	900	4,000	12,500	38,500	38,500	1,822.01	5,499.90	181.97	4.26	2.00
29 Delford Borough.....	22,000		800	15,800	1,000	26,800	940.96	2,840.40	88.00		2.43
30 Dumont Borough.....	10,000	1,050	25,200	9,800	64,300	64,300	2,072.51	6,256.08	207.00	72.77	2.43
31 East Rutherford Borough.....	28,000		2,000	2,200	4,000	11,200	513.52	1,550.16	51.29		2.08
32 Etna Borough.....	3,000		500	2,200	500	9,000	772.43	2,331.67	59.74		1.83
33 Englewood Cliffs Borough.....	8,000		500	500	500	9,000	772.43	2,331.67	59.74		1.83

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1906—(Continued).

TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.					APPORTIONMENT OF TAXES.				
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	County tax.	County poor tax.	Tri-township poor tax.	Total tax rate per \$100 valuation.
32 Edgewater Borough.....	\$9,500		\$12,000	\$2,500	\$1,500	\$5,500	\$8,892 77	\$1,750 64	\$801 06	\$1 75
33 Fairview Borough.....	14,600		1,450	2,850	15,000	33,900	909 13	7,744 33	70 31	3 07
34 Fort Lee Borough.....	7,000		41,400	81,740	3,000	120,262	1,517 70	4,581 34	117 37	3 45
35 Garfield Borough.....	26,900	\$2,802		3,500		8,800	2,909 13	7,574 02	\$250 61	7 50
36 Glen Rock Borough.....	5,300			300		5,900	842 43	1,657 42	54 18	1 83
37 Harrington Park Borough.....	5,000			300		480 50	1,299 54	43 00		1 78
38 Hasbrouck Heights Borough.....	6,500		1,100	10,200		17,800	2,033 95	6,197 36	265 06	2 45
39 Haworth Borough.....	25,000					4,000	623 47	1,882 04	62 27	2 09
40 Leonia Borough.....	21,500		3,300	21,900	1,000	51,200	1,775 09	5,358 29	137 28	1 93
41 Lodi Borough.....	9,000		16,400	2,900		1,385 95	4,183 68	138 42		2 58
42 Little Ferry Borough.....	5,720		1,430	1,500	350	726 37	2,192 63	72 55		1 95
43 Maywood Borough.....	7,000		4,250	7,500		11,440	687 82	2,076 26	68 70	2 48
44 Midland Park Borough.....	3,000		21,500	4,500	750	29,250	898 35	1,711 78	89 72	1 88
45 Montvale Borough.....	1,000	500	44,250	2,500		354 32	1,069 59	35 39		2 03
46 North Arlington Borough.....	7,000		12,000	4,500		19,000	643 58	1,942 73	64 28	2 15
47 Norwood Borough.....	800		2,300	3,500	400	7,050	649 64	1,961 08	64 89	1 73
48 Oakland Borough.....	2,400		1,600	4,300	1,000	6,900	368 57	1,113 40	36 84	2 34
49 Old Tappan Borough.....	1,600		5,400	3,000		14,700	1,628 53	4,915 89	125 94	1 76
50 Palisades Park Borough.....	7,800		18,500	20,100	1,200	43,800	1,043 21	3,149 04	104 19	2 29
51 Park Ridge Borough.....	3,700	300		15,250		25,250	677 47	2,045 03	67 66	2 47
52 Parkerside Borough.....	21,000		4,200	9,450	7,350	42,000	1,369 30	4,133 64	106 90	2 23
53 Ridgeland Borough.....	75,300		82,825	59,600		217,225	6,729 81	20,314 46	672 15	7 22
54 Rutherford Borough.....	1,500		3,000	7,000	1,000	12,500	476 39	1,468 07	47 58	1 81
55 Saddle River Borough.....	18,000		500	30,000	1,000	49,000	2,489 80	7,515 69	192 56	2 02
56 Tenafly Borough.....	1,200		31,000	6,300	800	8,800	325 59	982 86	32 52	2 71
57 Upper Saddle River Borough.....	25,000		1,000	1,000		770 30	2,325 24	70 63		3 16
58 Wallington Borough.....	11,000		1,000	16,300		28,500	1,000 80	3,021 04	46 96	2 17
59 Westwood Borough.....	3,000			1,000		3,300	455 69	1,375 98	45 51	1 47
60 Woodcliff Borough.....	6,000		1,000	1,000		8,000	744 57	2,247 56	74 36	1 83
Totals.....	\$946,920	\$51,572	\$460,855	\$1,070,655	\$115,360	\$2,645,382	\$92,400 66	\$278,917 88	\$6,000 00	\$2,500 00

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1906.

TAXING DISTRICT.	NUMBER OF ACRES OR LOTS.		Total valuation of real estate.	Valuation of personal estate.	Deductions for debt. (Other than mortgage indebtedness.)	Net valuation taxable.	Number of polls assessed.
	Acres.	Lots.					
1 Bass River.....	45,147		\$219,879	\$43,585		\$263,984	285
2 Beverly City.....	95		550,170	55,325		605,495	307
3 Beverly Township.....	2,570		882,681	88,001		970,682	464
4 Bordentown City.....	125		900,650	284,350	\$1,400	1,228,600	1,025
5 Bordentown Township.....	4,068		186,441	81,297		267,738	1,168
6 Burlington City.....	1,085		2,628,944	585,869	12,090	3,112,723	1,768
7 Burlington Township.....	8,049		564,840	88,480		648,240	292
8 Chesterfield.....	10,250		2,584,404	631,587	50,233	3,115,708	1,265
9 Cinnaminson.....	12,400		366,660	163,268	1,800	468,480	1,265
10 Delran.....	8,748		277,070	137,500		504,160	294
11 Eastampton.....	3,017		252,857	51,850	2,400	328,920	184
12 Freshman.....	8,017		608,431	32,745		283,802	174
13 Fieldsboro.....	15,470		90,250	184,718	9,800	788,219	374
14 Florence.....	5,107		599,889	7,675		97,925	130
15 Lumberton.....	9,825		652,415	70,564		669,953	602
16 Mansfield.....	12,310		654,583	179,711	1,748	830,378	366
17 Medford.....	23,000		880,562	270,113	3,000	921,696	873
18 Mount Laurel.....	13,100		758,709	162,408	6,440	986,530	584
19 New Hanover.....	12,291		428,209	180,783	2,800	987,192	412
20 Northampton.....	10,522		380,707	98,101	2,800	476,308	334
21 Palmyra.....	674		2,057,367	88,692		516,901	190
22 Pemberton Borough.....	173		1,047,208	545,159	44,199	2,558,827	848
23 Pemberton Township.....	38,672		290,280	40,811		1,088,019	415
24 Riverside.....	408		618,874	113,162	368	408,024	217
25 Shamong.....	209		898,842	85,688	500	704,072	415
26 Southampton.....	21,000		1,225,684	158,932		1,057,274	704
27 Springfield.....	16,852		782,675	176,011	9,670	1,392,025	814
28 Tabernacle.....	28,487		140,778	12,600		153,208	130
29 Washington.....	50,144		246,786	246,786	1,175	979,461	461
30 Westampton.....	6,086		788,862	229,685	800	962,097	381
31 Willingboro.....	4,196		187,769	19,820		200,294	167
32 Woodland.....	40,000		161,050	12,925		180,870	120
Totals.....			\$23,904,650	\$5,147,661	\$150,953	\$28,901,358	14,474

Abstract of Rates and Exemptions in the County of Burlington, for the Year 1906.—(Continued.)

TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.					APPORTIONMENT OF TAXES.				Total tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and Charitable.	Cemeteries and grave yards.	Total amount of exempt property.	State school tax.	County tax.		
1 Bass River.....	\$4,200	.....	800	80,000	\$2,525	\$16,525	\$396.95	\$1,885.41	\$1.62
2 Beverly City.....	80,000	.....	7,400	68,400	.....	108,800	913.98	4,340.98	2.44
3 Beverly Township.....	12,000	.....	8,500	38,500	.....	62,000	1,465.65	6,959.12	1.56
4 Bordentown City.....	12,000	.....	46,000	180,000	6,000	270,000	1,846.90	8,772.36	2.36
5 Bordentown Township.....	12,500	.....	5,100	15,000	10,000	30,600	4,754.62	1,919.49	1.02
6 Burlington City.....	79,000	.....	108,500	204,700	7,000	482,200	4,768.72	22,602.85	2.01
7 Burlington Township.....	2,800	.....	2,000	45,000	4,500	58,100	979.00	4,647.72	1.45
8 Chesterfield.....	4,800	.....	15,100	111,400	.....	186,800	4,702.85	22,387.48	1.87
9 Cinnaminson.....	1,700	.....	200	29,500	.....	31,400	1,310.82	6,226.04	1.20
10 Delran.....	8,500	.....	.....	19,000	8,000	30,500	760.97	8,614.48	1.98
11 Eastampton.....	2,700	.....	.....	2,700	700	3,400	486.97	2,858.12	1.48
12 Evesham.....	4,700	.....	.....	9,900	.....	14,600	427.97	2,080.86	1.58
13 Fieldsboro.....	2,900	.....	900	5,000	100	7,200	1,182.69	5,615.14	1.85
14 Florence.....	4,700	.....	.....	22,800	1,200	28,700	1,011.78	4,808.10	1.84
15 Lumberton.....	5,800	.....	.....	10,500	1,600	17,900	1,258.87	5,958.25	1.69
16 Mansfield.....	3,800	.....	4,900	19,200	4,000	32,000	1,381.21	6,007.88	1.14
17 Medford.....	9,100	.....	1,000	26,000	2,000	38,100	1,479.07	7,072.75	1.88
18 Mount Laurel.....	5,400	.....	.....	6,000	.....	11,400	1,414.60	6,719.04	1.82
19 New Hanover.....	3,000	.....	.....	7,400	.....	10,400	718.94	8,414.80	1.86
20 Northampton.....	1,400	.....	.....	13,900	2,500	17,800	780.21	3,705.84	1.86
21 Northampton.....	50,500	.....	176,000	137,000	28,000	386,500	8,862.04	18,841.44	2.10
22 Palmyra.....	19,000	.....	.....	86,400	500	105,900	1,642.26	7,800.84	1.92
23 Pemberton Borough.....	2,000	.....	500	17,500	1,500	21,500	606.82	2,889.80	1.22
24 Pemberton Township.....	3,700	.....	301,500	38,000	.....	306,200	1,062.78	5,047.74	1.89
25 Riverside.....	15,000	.....	25,000	28,500	.....	78,500	1,585.85	7,579.94	2.05
26 Riverton.....	5,000	.....	1,300	60,000	.....	66,800	2,101.68	9,979.86	1.69
27 Shamong.....	800	.....	.....	1,200	.....	2,000	281.24	1,098.88	1.41
28 Southampton.....	6,500	.....	5,500	11,000	1,600	24,600	1,478.40	7,022.66	1.43
29 Springfield.....	6,000	.....	.....	9,000	1,500	16,500	1,452.19	6,897.58	1.54
30 Tabernacle.....	800	.....	.....	4,500	100	1,200	302.82	1,485.97	1.70
31 Tuckahoe.....	2,600	.....	.....	4,500	2,000	9,100	584.52	2,588.88	1.29
32 Westampton.....	2,800	.....	.....	2,500	800	6,600	482.64	2,054.95	1.89
33 Willingboro.....	3,000	.....	.....	3,600	.....	6,600	196.16	981.40	1.72
34 Woodland.....	1,200	.....	500	3,500	.....	2,400	.....	.....	.....
Totals.....	\$861,800	\$86,000	\$708,800	\$1,148,800	\$88,825	\$2,398,225	\$43,623.78	\$207,202.84	.....

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1906.

	1		2	3	4	5	6	7
	NUMBER OF ACRES OR LOTS.							
	Acres.	Lots.	Total valuation of real estate.	Value of personal estate.	Deductions for debt (Other than mortgage indebtedness.)	Net valuation taxable.	Valuation as equalized by county board.	Number of polls assessed.
1 Audubon.....	684%	1,406	\$408,585 00	\$23,310 00		\$431,895 00		153
2 Camden City.....			89,748,759 00	3,753,386 57		43,522,145 57		21,377
3 Centre Township.....	7,140	1,181	890,550 00	87,148 00	\$6,500 00	971,198 00		690
4 Chesilhurst Borough.....	120	3,942	53,165 00	1,664 00		54,819 00		83
5 Collingswood.....	497%	1,785%	1,639,250 00	145,810 00		1,805,060 00		681
6 Clementon.....	8,025	1,870	891,726 00	68,925 00		955,651 00		659
7 Delaware Township.....			946,090 00	161,305 00		1,107,395 00		480
8 Gloucester Township.....	12,310	841	679,586 00	95,295 00		774,881 00		465
9 Gloucester City.....		4,530	2,468,967 00	449,175 00		2,918,142 00		2,304
10 Haddonfield Borough.....	619	370%	2,466,350 00	302,060 00		2,768,400 00		856
11 Haddon Township.....	1,983%	465	529,438 00	33,155 00		562,593 00		272
12 Haddon Heights.....	418%	222	468,937 25	33,496 00		502,433 25		209
13 Merchantville Borough.....	73	615	1,352,400 00	158,100 00		1,510,500 00		480
14 Oaklyn Borough.....	222%		1,275,390 00	25,190 00		1,300,580 00		352
15 Pennsauken Township.....	5,015	1,895	1,384,690 00	27,800 00		1,412,490 00		367
16 Voorhees Township.....	3,965	325	946,358 00	77,525 00		1,023,883 00		240
17 Winslow Township.....	38,986%	692	738,552 20	77,775 00		816,327 20		669
18 Wood Lynne Borough.....	100	347	213,300 00	16,400 00		229,700 00		98
19 Waterford Township.....	23,786	2,086	727,703 00	27,103 00		754,806 00		705
Totals.....	100,845,448	22,729%	\$56,454,756 45	\$5,615,602 57	\$6,500 00	\$62,063,859 02		31,340

TAXING DISTRICT.

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1906—(Continued).

	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.		Total tax rate per \$100 Valuation.
	a	b	c	d	e	f	9	10		11
	Public schools.	Other school prop-erty.	Public property.	Church and chart-er table.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	
1 Audubon	\$10,000			\$8,000		\$18,000	\$624 02	\$2,114 57	\$1 92
2 Camden City	807,735	\$73,850	\$1,788,005	1,463,390	\$120,075	4,203,055	62,787 85	212,766 64	1 89
3 Centre Township	15,900		2,000	16,900	1,500	35,900	1,403 08	4,754 99	1 64
4 Chesilhurst Borough	1,015		320	950		2,285	84 10	283 01	2 08
5 Collingswood	57,500		88,000	52,000		197,500	2,606 41	8,832 20	2 10
6 Clementon	12,100		3,000	19,900	500	35,500	1,323 46	4,505 06	1 56
7 Delaware Township	4,500		2,000	2,200	16,000	24,700	1,599 98	5,258 06	1 12
8 Gloucester Township	12,200		57,800	28,900		89,400	1,119 57	3,793 83	1 54
9 Gloucester City	30,000		50,000	100,000	15,000	195,000	4,216 20	14,237 26	1 80
10 Haddonfield Borough	51,500		12,300	216,700		280,500	8,999 13	13,551 67	1 54
11 Haddon Township	10,000			8,000	500	18,500	812 85	2,754 44	1 45
12 Haddon Heights	6,000			14,850		20,850	725 98	2,459 92	1 11
13 Merchantville Borough	6,000		9,200	62,700		77,900	2,174 46	7,946 47	1 91
14 Oaklyn Borough	2,000		1,200	5,800		8,000	433 86	1,470 18	1 62
15 Pensauken Township	17,600		1,200	12,100	8,150	39,050	2,480 85	8,237 30	2 16
16 Voorhees Township	900			2,000		6,800	606 66	2,055 76	2 46
17 Winslow Township	5,150	400	500		1,000	9,050	1,170 78	3,987 38	1 75
18 Wood Lynne Borough	1,800					1,300	490 81	1,124 62	2 00
19 Waterford Township	7,550		1,000	10,710	3,500	22,760	1,090 57	3,695 54	1 64
Totals	\$1,049,950	\$74,250	\$1,985,025	\$2,024,100	\$167,725	\$5,281,050	\$89,706 52	\$303,280 92	.....

TAXING DISTRICT.

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1906.

	1		2	3	4	5	6	7	8	9
	Acres.	NUMBER OF ACRES OR LOTS.								
TAXING DISTRICT.										
1 Ocean City, First Ward...		1,700	\$1,728,457	\$858,690	\$2,087,137	\$64,920		\$2,151,457		286
2 Sea Isle City.....		9,500	2,622,425	598,456	3,672,871	111,148		3,584,020		182
3 Avalon.....	1,400		257,687	506,456	1,401,015	30,000		1,157,742		100
4 Angelsea.....		4,770	257,885	143,556	401,015	57,000		1,734,360		82
5 Wildwood.....		3,107	1,263,880	893,275	1,655,155	57,000		1,712,408		137
6 Holly Beach.....		3,613	549,159	858,493	1,501,584	101,208		1,602,894		345
7 Woodbine.....		3,500	109,540	749,493	1,291,045	153,730		1,444,825		957
8 Cape May City.....	3,400		3,042,000	1,193,000	4,226,000	344,000		4,580,000		725
9 South Cape May.....		3,200	27,935	16,625	44,260			45,000		22
10 Upper Township.....	28,801		273,021	194,500	467,611	84,145		559,756		388
11 Penns Township.....	30,841		248,309	1,47,892	438,231	198,341		637,572		480
12 Middle Township.....	25,726		474,140	293,275	707,915	143,660		851,575		583
13 Lower Township.....	15,350		478,960	287,831	713,891	70,160		789,041		294
14 West Cape May.....	450		188,692	173,420	309,112	28,770		337,882		201
Totals.....			\$12,988,094	\$5,692,228	\$18,680,327	\$1,459,284		\$20,139,561		

Abstract of Rates and Exemptions in the County of Cape May, for the Year 1906—(Continued).

	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.		Total tax rate per \$100 valuation.
	a	b	c	d	e	f	11	12	
	Public schools.	Other school prop-erty.	Public property.	Church and chart-able.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	
1	Ocean City, First Ward.....		\$17,000	\$22,000		\$39,000	\$2,196 78	\$6,751 67	\$ 8898
2	Sea Isle City, Second Ward.....		3,800	24,000		32,600	3,584 13	10,984 79	1 8393
3	Avalon.....	5,000	4,600	56,500		66,100	1,167 00	3,585 68	1 2863
4	Angelsea.....	4,000	30,000	7,000		41,000	488 03	1,846 25	1 2833
5	Wildwood.....	2,000	3,000	4,800		9,800	1,726 16	5,304 22	1 1 782
6	Holly Beach.....	10,400	21,800	10,100		42,300	1,625 20	4,998 91	1 684
7	Woodbine.....	10,850	8,450	16,000		34,800	1,456 88	4,475 06	2 049
8	Cape May City.....	21,500	\$24,500	5,700	\$150	51,850	313 23	962 70	2 62
9	South Cape May.....	40,000		20,000	125,000	185,000	4,616 64	14,186 84	1 968
10	Upper Township.....	8,000		192		192	46 30	142 30	2 77
11	Dennis Township.....	11,900		28,750		37,550	557 17	1,712 43	3 34
12	Middle Township.....	16,000		15,845		28,145	576 14	1,769 73	1 48
13	Lower Township.....	11,300		23,600		67,200	860 10	2,642 44	1 61
14	West Cape May.....	4,000	1,200	1,000	1,200	47,150	796 26	2,447 23	1 22
	Totals.....	\$149,250	\$24,000	\$139,642	\$371,945	\$687,587	\$20,300 10	\$62,380 00	

Abstract of Rates and Exemptions in the County of Cumberland, for the Year 1906.

TAXING DISTRICT.		1	2	3	4	5	6	7	8	9
		Number of acres.	Value of land without improvements.	Value of improvements.	Valuation of real estate.	Valuation of personal estate.	Deductions for debt (Other than mortgage indebtedness).	Net valuation taxable.	Valuation as equalized by county board.	Number of polls assessed.
Bridgeton.	First Ward	.....	\$206,016	\$619,673	\$1,225,689	\$98,938	\$16,000	\$1,006,627	\$1,006,627	610
	Second Ward	.....	700,179	536,529	1,226,529	197,690	18,500	1,420,529	1,420,529	400
	Third Ward	.....	535,850	727,785	1,263,614	462,165	24,550	1,701,229	1,701,229	620
	Fourth Ward	.....	369,966	616,494	986,310	246,598	19,800	1,213,018	1,213,018	791
	Fifth Ward	.....	122,025	317,634	439,659	228,890	.....	1,678,329	1,678,329	414
Millville.	First Ward	.....	221,700	616,400	838,100	304,575	7,800	1,282,675	1,282,675	1,010
	Second Ward	.....	204,000	453,575	657,575	204,100	.....	863,425	863,425	559
	Third Ward	.....	204,562	814,186	1,018,748	408,325	9,650	1,426,123	1,426,123	885
	Fourth Ward	.....	168,730	457,950	626,700	114,610	1,610	739,700	739,700	680
Borough of Vineland.	.....	.....	.....	.....	1,669,212	358,720	.....	2,027,932	2,027,932	870
	.....	.....	.....	.....	469,051	292,690	8,498	698,162	698,162	632
Deerfield Township.	.....	.....	.....	.....	853,265	115,950	2,900	966,315	966,315	670
Doyne Township.	.....	.....	.....	.....	339,516	117,625	10,040	447,161	447,161	519
Fairfield Township.	.....	.....	.....	.....	489,348	95,222	5,075	579,795	579,795	465
Greenwich Township.	.....	.....	.....	.....	419,075	101,425	5,100	515,400	515,400	259
Hopewich Township.	.....	.....	.....	.....	813,065	147,895	15,100	945,890	945,890	426
Lands Township.	.....	.....	.....	.....	1,396,150	144,675	.....	1,440,825	1,440,825	1,155
Lawrence Township.	.....	.....	.....	.....	524,450	225,108	12,128	747,480	747,480	545
Maurice River Township.	.....	.....	.....	.....	508,000	154,550	.....	662,550	662,550	598
Stow Creek Township.	.....	.....	.....	.....	421,560	46,570	2,850	465,280	465,280	240
Totals.	.....	289,226	\$8,172,967	\$5,159,937	\$16,160,526	\$4,404,205	\$150,896	\$20,413,835	\$20,413,835	12,295

Abstract of Rates and Exemptions in the County of Cumberland, for the Year 1906--(Continued).

	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.		Local tax rate per \$100 valuation.
	a	b	c	d	e	f	State school tax.	County tax.	
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.			
1	Bridgeton, First Ward.....	\$21,000	\$144,600	\$68,000	48,800	\$165,600			
	Second Ward.....	25,000	48,800	88,500	89,500	186,800			
	Third Ward.....	21,000	\$45,000	46,800	12,100	203,500	\$10,789 67	\$82,427 70	\$1 80
	Fourth Ward.....	38,000		2,850	10,600	52,950			
	Fifth Ward.....	5,000			3,000	18,600			
2	Millville, First Ward.....	11,000			36,500	48,500			
	Second Ward.....	30,000		5,000	85,900	120,900			
	Third Ward.....	9,500			18,425	27,975	6,968 65	21,027 08	2 10
	Fourth Ward.....	2,500				15,000			
3	Borough of Vineland.....	50,000		15,000	75,000	140,000			
4	Commercial Township.....	12,400			20,700	34,800	3,289 95	9,984 15	2 37
5	Deerfield Township.....	25,600			20,500	50,325	1,124 55	3,895 55	1 79
6	Downe Township.....	10,500	1,425		2,800	1,567 72	1,567 72	4,788 68	1 59
7	Fairfield Township.....	5,400		700	16,700	27,900	725 45	2,190 18	2 00
8	Greenwich Township.....	6,000			10,500	20,350	940 70	2,640 21	1 52
9	Hopewell Township.....	11,550		600	17,700	24,900	886 27	2,524 75	1 34
10	Laudis Township.....	23,800		103,300	7,000	132,300	1,534 61	4,638 55	1 76
11	Lawrence Township.....	8,500		1,625	357,850	387,975	2,353 95	7,107 04	1 50
12	Maurice River Township.....	9,500		1,850	30,800	48,150	1,212 60	3,661 89	1 88
13	Stow Creek Township.....	4,000		500	13,500	23,500	1,074 85	3,245 58	1 11
	Totals.....	\$829,750	\$46,425	\$246,225	\$1,086,475	\$25,850	\$83,118 87	\$100,000 00	

TAXING DISTRICT.

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1906.

	1		2	3	4	5	6	7
	NUMBER OF ACRES OR LOTS.							
	Acres.	Lots.	Total valuation of real estate.	Valuation of personal estate.	Deductions for debt (Other than mortgage indebtedness.)	Net valuation taxable.	Valuation as equalized by county board.	Number of polls assessed.
1 City of Newark.....	14,976	.....	\$239,801,926	\$47,749,229	\$2,647,925	\$284,908,280	\$284,908,055	64,133
2 City of Orange.....	1,300	.....	15,996,400	1,861,050	.....	17,857,450	17,828,550	4,778
3 City of East Orange.....	2,523	.....	36,417,600	2,854,000	53,900	39,217,700	39,217,700	6,410
4 Town of West Orange.....	6,763 1/2	3,488	4,732,150	710,500	.....	5,442,650	5,427,050	1,577
5 Town of Montclair.....	3,900	3,583	22,521,100	2,216,800	.....	24,737,900	24,737,900	8,529
6 Town of Bloomfield.....	1,900	2,816	6,317,700	1,144,917	.....	7,462,617	7,424,292	2,582
7 Town of Nutley.....	1,285	3,246	3,696,971	180,168	.....	3,877,139	3,877,039	1,070
8 Town of Irvington.....	831	5,726	4,881,975	277,250	.....	5,159,225	5,159,225	1,805
9 Village of South Orange.....	850	1,425	7,165,232	1,104,464	.....	8,269,696	8,269,696	1,250
10 Township of Belleville.....	1,861	1,542	2,265,350	226,900	.....	2,492,250	2,492,250	567
11 Township of Caldwell.....	1,000	5,000	4,568,538	456,462	.....	5,025,000	5,025,000	1,400
12 Township of Caldwell.....	10,727	.....	315,760	32,000	8,000	338,760	338,510	182
13 Township of Livingston.....	4,876	.....	702,800	136,000	.....	838,800	838,800	300
14 Township of Millburn.....	4,876	1,002	2,122,975	136,000	.....	2,258,975	2,258,975	625
15 Township of Verona.....	3,543	370	1,426,025	95,450	.....	1,521,475	1,521,475	514
16 Borough of Caldwell.....	424	600	1,173,010	126,188	.....	1,299,198	1,299,198	291
17 Borough of North Caldwell.....	1,844 1/2	.....	162,700	14,425	.....	177,125	177,125	88
18 Borough of West Caldwell.....	3,000	.....	277,105	42,800	.....	319,405	318,905	135
19 Borough of Glen Ridge.....	.....	872	3,604,200	286,200	.....	3,890,400	3,890,400	.....
20 Borough of Essex Falls.....	800	61	587,500	53,058	3,000	637,558	637,558	67
Totals.....	68,194 1/2	29,631	\$358,737,017	\$69,814,836	\$2,712,925	\$415,838,528	\$415,755,628	91,308

Abstract of Retables and Exemptions in the County of Essex, for the Year 1906 - (Continued).

	PROPERTY EXEMPT FROM TAXATION.					APPORTIONMENT OF TAXES.		Total tax rate per \$100 valuation.	
	a	b	c	d	e	f	g		h
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	
1 City of Newark.....	\$3,789,600	\$750,000	\$19,000,000	\$3,300,000	\$2,000,000	\$33,739,600	\$326,504 06	\$229,918 41	\$1 74
2 City of Orange.....	458,000	170,500	265,750	1,188,000	272,000	2,354,250	20,489 26	58,184 65	2 50
3 City of East Orange.....	708,000	60,000	376,800	980,000	117,000	2,341,800	44,928 25	128,021 81	2 56
4 Town of West Orange.....	103,000	100,000	376,800	987,700	30,800	2,341,100	6,198 71	17,739 58	1 60
5 Town of Montclair.....	\$11,100	45,000	273,600	897,100	63,800	\$1,522,600	28,848 16	80,745 98	1 84
6 Town of Bloomfield.....	136,600	28,500	105,000	294,650	21,622	586,375	8,528 27	24,212 86	1 66
7 Town of Nutley.....	93,150	.....	59,000	70,800	.....	222,450	4,430 89	13,666 85	1 66
8 Village of Irvington.....	62,000	4,200	50,000	68,700	7,900	192,800	5,907 85	16,844 33	1 65
9 Township of South Orange.....	28,000	.....	\$2,643	282,360	5,600	\$18,600	9,481 15	26,988 21	1 66
10 Township of Belleville.....	85,000	33,000	30,000	12,000	.....	70,000	2,858 64	8,132 16	1 00
11 Township of Caldwell.....	1,400	150	342,000	114,000	13,700	589,500	5,764 92	16,395 33	1 61
12 Township of Livingston.....	9,000	.....	.....	6,400	.....	8,650	881 15	1,111 68	1 31
13 Township of Millburn.....	52,000	11,000	41,750	24,300	.....	23,000	952 88	2,746 23	1 06
14 Township of Verona.....	40,000	.....	698,000	35,000	2,100	173,150	2,715 70	7,756 95	2 19
15 Borough of Caldwell.....	30,600	.....	6,800	226,600	34,100	298,100	1,762 88	4,946 87	1 54
16 Borough of North Caldwell.....	1,200	.....	500,000	.....	.....	501,200	1,476 96	4,242 58	1 47
17 Borough of West Caldwell.....	.....	.....	.....	.....	.....	.....	190 58	500 54	1 27
18 Borough of Glen Ridge.....	100,000	.....	37,000	98,000	.....	202,000	881 15	1,022 58	1 68
19 Borough of Essex Falls.....	.....	.....	.....	8,000	5,000	282,000	4,473 58	12,673 13	1 82
20 Borough of Essex Falls.....	.....	.....	.....	.....	.....	8,000	714 66	2,096 97	1 95
Totals.....	\$6,144,650	\$1,106,450	\$21,882,840	\$12,566,110	\$2,569,125	\$44,219,175	\$476,439 60	\$1,357,042 72	.....

TAXING DISTRICT.

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1906.

	1		2	3	4	5	6	7
	NUMBER OF ACRES OR LOTS.							
	Acres.	Lots.	Total valuation of real estate.	Valuation of personal estate.	Deductions for debt. (Other than mortgage indebtedness.)	Net valuation taxable.	Valuation as equalized by county board.	Number of polls assessed.
1 Clayton Borough.....	2,116	.....	\$649,900	\$229,248	\$1,300	\$877,848	\$877,848	516
2 Clayton Township.....	1,496.50	.....	21,650	1,900	.....	23,550	23,550	.....
3 Deptford.....	11,850	.....	800,500	81,300	.....	881,800	881,800	550
4 East Greenwich.....	7,974	.....	601,050	174,350	.....	775,400	775,400	349
5 Elk.....	11,261	.....	334,601	42,888	.....	377,489	377,489	242
6 Franklin.....	29,903	.....	629,800	65,550	.....	695,350	695,350	501
7 Franklin.....	5,885.62	.....	929,839	274,550	500	1,203,889	1,203,889	625
8 Glassboro.....	5,509.12	.....	488,799	200,870	.....	688,669	688,669	250
9 Greenwich.....	12,036	.....	852,900	269,546	1,000	1,121,446	1,121,446	486
10 Harrison.....	13,542	.....	650,000	110,400	800	769,200	769,200	352
11 Logan.....	9,473	.....	640,380	118,941	.....	759,271	759,271	413
12 Mantua.....	26,400	.....	769,088	156,327	.....	925,425	925,425	711
13 Monroe.....	275	.....	157,470	6,150	.....	163,620	163,620	37
14 National Park Borough.....	1,147	.....	447,946	261,319	.....	719,265	719,265	316
15 Pilesgrove Borough.....	856	.....	847,615	226,160	.....	1,073,775	1,073,775	553
16 Pilesgrove Borough.....	9,781	.....	450,615	107,391	.....	558,006	558,006	196
17 South Harrison.....	475	.....	705,900	189,370	.....	891,070	891,070	373
18 Swedesboro Borough.....	13,885	.....	564,425	87,225	4,200	652,150	652,150	367
19 Washington.....	431.55	.....	435,210	56,750	.....	492,000	492,000	161
20 Wrentham Borough.....	9,415	.....	1,073,600	99,750	2,100	1,171,250	1,171,250	484
21 Woodbury Township.....	1,140	.....	2,632,360	581,700	149,100	3,084,960	3,084,960	1,087
22 Woodbury City.....	13,048	.....	612,185	109,214	7,700	713,699	713,699	288
Totals.....	176,683	.....	\$15,385,868	\$3,460,489	\$166,700	\$18,629,132	\$18,629,132	8,787

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1906—(Continued).

	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.		Total tax rate per \$100 Valuation.
	a	b	c	d	e	f	9	10		11
	Public schools.	Other school prop-erty.	Public property.	Church and char-itable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	
1 Clayton Borough.....	\$5,500		\$10,000	\$40,000	\$8,000	\$68,500	\$1,883 97	\$5,186 33	\$9 59
2 Clayton Township.....	8,300		1,460	9,650	2,000	21,350	37 12	1,877 79	1 75
3 Deptford.....	7,100		10,000	13,700	12,900	43,700	1,222 55	4,586 90	1 27
4 East Greenwich.....	2,000		8,100	8,000	3,800	13,900	585 12	2,208 70	1 49
5 Elk.....	9,700		500	20,300	1,000	31,000	1,096 25	4,068 53	1 61
6 Franklin.....	15,000		3,500	1,000	2,800	44,100	1,897 98	7,044 02	1 57
7 Glassboro.....	2,000		3,500	15,000	1,600	26,500	1,101 48	4,087 95	1 53
8 Greenwich.....	6,200		3,500	11,500	1,600	22,800	1,768 00	6,561 65	1 40
9 Harrison.....	5,300		3,000	11,000	4,200	20,500	1,212 67	4,500 68	1 99
10 Logan.....	8,700		6,000	27,700	11,000	42,400	1,197 02	4,442 53	1 41
11 Mantua.....	2,000		4,000	5,140	257 96	9,140	257 96	957 34	1 61
12 Monroe.....	7,000		2,000	8,500	1,133 96	12,500	1,133 96	4,206 45	1 43
13 National Park Borough.....	7,000		4,000	23,000	8,500	35,500	1,692 85	6,282 71	1 45
14 Pitman Borough.....	3,550		5,500	2,800	6,350	16,200	879 72	3,264 92	1 19
15 Paulsboro Borough.....	7,600		96,800	96,800	1,404 81	44,400	1,404 81	5,213 71	1 53
16 South Harrison.....	8,000		7,500	6,000	1,028 14	14,000	1,028 14	3,813 77	1 39
17 Swedesboro Borough.....	7,000		48,400	48,400	775 65	62,900	775 65	2,878 72	1 59
18 Washington.....	22,000		164,000	147,000	400	345,900	1,846 52	6,853 05	1 19
19 Wenonah Borough.....	29,200		3,000	3,000	5,700	8,900	4,868 58	18,060 24	1 77
20 West Deptford.....	2,400				3,400	8,900	1,125 17	4,175 89	1 90
21 Woodbury City.....									
22 Woolwich.....									
Totals.....	\$166,550		\$227,600	\$512,190	\$45,800	\$952,140	\$29,869 66	\$109,000 00	

Abstract of Rates and Exemptions in the County of Hudson, for the Year 1906.

TAXING DISTRICT.	1 NUMBER OF ACRES OR LOTS.		2 Valuation of land with- out improvements.	3 Value of improvements.	4 Total valuation of real estate.	5 Valuation of personal estate.	6 Deductions for debt. (Other than mortgage indebtedness.)	7 Net valuation taxable.	8 Valuation as equalized by county board.	9 Number of polls assessed.
	Acres.	Lots.								
1 Jersey City.....		165,625			\$153,890,087	\$14,798,046		\$168,688,133		3,866
2 Bayonne		About			23,542,398	3,275,721		26,819,119		None
3 Hoboken	720	30,000			37,762,589	2,874,400		40,636,989		1,416
4 North Bergen.....					3,983,500	286,600		5,240,975		501
25 per cent. added.....					990,875					
					4,954,375					
5 Borough Secaucus.....	671	Upland			1,199,625	114,850		1,814,475		190
	1,888	Meadow								
6 West Hoboken.....		6,000			11,426,000	805,350		12,231,350		1,110
7 West New York.....		7,825			5,221,254	168,000		5,389,254		None
8 Town of Union.....		3,948			4,647,400	305,600		5,892,480		920
20 per cent. added.....		10 plots			929,480					
					5,576,880					
9 Weehawken		1,770			7,908,408	185,900		8,044,308		None
10 Guttenberg		1,400			1,045,075	75,400		1,120,475		290
11 Kearny.....		9,600			10,178,584	1,147,700		11,326,284		None
12 Harrison		7,889			8,086,889	1,565,664		9,652,553		None
13 East Newark (Borough).....	44				1,701,010	649,140		2,350,150		None
Totals.....					\$272,508,174	\$26,195,871	No deductions for debt allowed in Hudson county.	\$298,698,545		

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1906—(Continued).

	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.		Total tax rate per \$1,000 valuation.
	a	b	c	d	e	f	11	12	
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	
1 Jersey City.....	\$2,527,447	\$70,200	\$4,657,721	\$3,313,700	\$27,900	\$12,196,968	\$243,016 89	\$307,684 18	\$24 90
2 Bayonne	597,750	35,000	423,500	367,000	6,000	1,429,250	38,636 99	128,413 08	20 86
3 Hoboken	601,500	698,000	707,700	1,905,800	None	3,812,500	58,548 71	194,574 66	22 00
4 North Bergen.....	250,000	None	325,000	100,000	200,000	875,000	7,550 41	25,084 40	19 28
5 Borough Secaucus.....	27,000	None	1,116,500	2,000	None	1,145,500	1,898 70	6,233 96	13 51
6 West Hoboken.....	207,800	42,600	67,800	361,800	None	679,500	17,621 11	96,565 14	19 96
7 West New York.....	52,000	13,000	14,000	22,000	None	101,000	7,796 88	25,780 44	22 11
8 Town of Union.....	207,800	78,000	180,500	146,500	None	662,800	8,474 60	28,166 00	19 86
9 Weehawken.....	100,000	12,000	27,000	20,000	None	169,000	11,589 04	38,517 09	20 70
10 Guttenberg.....	15,000	None	11,000	3,200	None	29,200	1,614 21	5,364 97	17 25
11 Kearny.....	260,000	70,000	275,000	100,000	20,000	725,000	16,817 15	54,281 94	18 00
12 Harrison.....	92,200	26,500	157,600	184,600	None	460,900	13,920 44	46,265 68	17 10
13 East Newark (Borough).....	80,000	None	3,500	4,500	None	88,000	3,885 75	11,252 79	15 40
Totals.....	\$4,967,497	\$1,545,900	\$7,916,821	\$6,480,600	\$653,900	\$21,714,118	\$490,820 83	\$1,480,208 68	.....

TAXING DISTRICT.

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1906.

		NUMBER OF ACRES OR LOTS.		Total valuation of real estate.	Valuation of personal estate.	Deductions for debt (Other than mortgage indebtedness.)	Net valuation taxable.	Number of polls assessed.
		Acres.	Lots.					
1	Alexandria Township.....	16,260	100	\$490,160	\$13,986	\$10,100	\$594,055	298
2	Bethlehem Township.....	12,570	74	428,544	98,750	4,220	528,074	241
3	Bloomsbury Borough.....	600	185	256,842	112,066	5,900	363,006	167
4	Clinton Township.....	19,791	229	902,049	251,853	41,825	1,112,577	557
5	Town of Clinton.....	.....	275	463,470	222,106	57,800	627,778	196
6	Delaware Township.....	23,280	88	764,009	313,201	21,700	1,060,510	516
7	East Amwell Township.....	17,380	97	637,170	385,623	34,238	988,556	385
8	Franklin Township.....	13,898	75	563,240	206,157	34,275	785,122	320
9	Frenchtown Borough.....	389	285	386,985	233,859	14,600	606,244	193
10	High Bridge Borough.....	1,171	265	501,819	255,902	6,950	760,471	352
11	Holland Township.....	13,787	108	799,282	275,720	21,590	1,063,412	395
12	Junction Borough.....	766	213	570,909	388,865	3,850	905,924	237
13	Kingwood Township.....	21,577	27	536,931	221,357	33,230	744,968	365
14	Lambertville City, First Ward.....	.....	353	337,972	51,870	200	449,642	320
	..... Second Ward.....	.....	350	696,796	321,365	40,900	977,260	282
	..... Third Ward.....	.....	449	754,110	161,203	3,775	911,588	471
15	Lebanon Township.....	18,988	310	731,215	143,348	22,400	857,163	519
16	Barlitan Township.....	20,507	960	2,078,575	662,877	80,015	2,661,437	918
17	Readington Township.....	26,995	522	1,104,252	196,952	39,815	1,263,389	659
18	Stockton Borough.....	.....	135	152,825	59,565	100	212,320	123
19	Tewksbury Township.....	19,734	555	787,230	237,513	24,660	1,020,133	500
20	Union Township.....	12,522	51	517,645	164,249	21,507	660,387	267
21	West Amwell Township.....	13,412	197	369,665	118,455	11,130	476,960	224
Totals.....		255,525	5,513	\$14,911,444	\$5,123,833	\$394,340	\$19,545,937	8,465

TAXING DISTRICT.

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1906--(Continued).

	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.		Total tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and chart-table.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	
1 Alexandria Township.....	\$8,000	\$700		\$13,000	\$7,000	\$23,700	\$1,008 32	\$1,690 25	\$0 97.65
2 Bethlehem Township.....	4,850			10,000	950	16,800	887 84	1,488 29	1 16.15
3 Bloomsbury Borough.....	6,400			11,700	700	18,800	616 15	1,032 86	87.67
4 Clinton Township.....	10,000		\$4,300	25,500	5,900	46,700	1,888 44	3,165 59	1 86.37
5 Town of Clinton.....	6,000		5,000	43,000	14,500	68,500	1,065 56	1,786 20	1 58.02
6 Delaware Township.....	7,600			26,000	7,100	40,700	1,800 06	3,017 45	1 07.75
7 East Amwell Township.....	6,225			19,650	8,600	29,475	1,598 06	2,670 45	1 02.25
8 Franklin Township.....	4,800			20,100	2,800	26,700	1,247 76	2,091 68	1 77.81
9 Frenchtown Borough.....	10,000		3,500	19,500	500	33,500	1,029 01	1,724 83	96.49
10 High Bridge Borough.....	28,100		20,000	18,400		61,500	1,273 82	2,135 80	1 42.92
11 Holland Township.....	7,100			29,500	400	37,000	1,788 01	2,997 25	79.88
12 Junction Borough.....	3,000	1,218		25,800	2,500	32,518	1,587 68	2,577 61	1 03.53
13 Kingwood Township.....	4,000			8,500		13,400	1,264 53	2,119 79	1 98.24
14 Lambertville City, First Ward.....	6,000		3,000	110,700	5,000	124,400	768 20	1,279 86	1 46.27
..... Second Ward.....	8,200		9,500	36,500		54,200	1,656 76	2,780 96	1 29.79
..... Third Ward.....	6,000		800	800		48,300	1,547 20	2,568 58	1 20.04
15 Lebanon Township.....	10,500		150,000	49,500	6,500	216,500	1,454 91	2,438 87	1 11.45
16 Readington Township.....	84,000		57,000	86,100		187,700	4,517 40	7,572 58	1 14.99
17 Stockton Borough.....	10,500			43,400	1,750	55,650	2,144 42	3,694 70	1 05.23
18 Tewksbury Township.....	3,200			9,200		12,400	960 88	1,604 11	94.40
19 Union Township.....	4,600			25,100	2,600	32,300	1,781 58	2,902 57	1 05.23
20 West Amwell Township.....	6,900			19,700	4,000	30,600	1,120 91	1,875 99	1 29.06
21	3,700			12,000	1,000	16,700	809 62	1,357 17	
Totals.....	\$189,575	\$1,918	\$258,100	\$662,850	\$71,900	\$1,179,343	\$88,108 571	\$65,500 00	

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1906.

TAXING DISTRICT.	1 NUMBER OF ACRES OR LOTS.		2 Valuation of land with- out improvements.	3 Value of improvements.	4 Total valuation of real estate.	5 Valuation of personal estate.	6 Deductions for debt. (Other than mortgage indebtedness.)	7 Net valuation taxable.	8 Valuation as equalized by county board.	9 Number of polls assessed.
	Acres.	Lots.								
1 East Windsor Township.....	9,875				\$483,075	\$88,875		\$571,950		231
2 Ewing Township.....	8,678				1,013,173	194,734	\$1,000	1,206,907		323
3 Hamilton Township.....	19,685				2,691,264	567,535	1,200	3,257,599		1,175
4 Hightstown Borough.....			\$196,275	\$560,075	756,350	313,209	40,210	1,029,349		411
5 Hopewell Borough.....	120	240	63,055	374,750	437,805	175,398	32,924	580,274		255
6 Hopewell Township.....	35,432				1,558,225	378,790	39,350	1,897,665		762
7 Lawrence Township.....	12,437				1,051,015	159,441	1,500	1,208,956		508
8 Pennington Borough.....	141				314,365	131,330	5,660	440,035		212
9 Princeton Borough.....			1,558,608	1,571,037	3,129,645	842,124	8,639	3,963,130		679
10 Princeton Township.....	9,261				1,057,456	1,074,309	18,542	2,113,223		270
11 Washington Township.....	12,574				661,588	89,875		751,463		309
12 West Windsor Township.....	17,824				821,037	133,824	6,400	948,461		345
13 Trenton.....			21,866,160	30,614,190	52,480,350	10,215,896	1,821,921	61,374,324		18,259
Totals.....					\$66,455,948	\$14,365,334	\$1,477,346	\$79,343,336		

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1908—(Continued).

	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.			Total tax rate per \$100 Valuation.
	a	b	c	d	e	f	State school tax.	County tax.	Valuation.	
1 East Windsor Township.....	\$2,300					\$2,900	\$720 90	\$2,414 85	\$1 10	
2 Fwing Township.....	11,900					65,400	1,521 17	5,095 74	1 01	
3 Hamilton Township.....	32,700		\$7,000	\$63,500		145,100	4,105 76	13,754 12	1 00	
4 Highstown Borough.....	8,000	\$105,000	10,400	58,400	40,200	188,900	1,297 89	4,946 06	1 13	
5 Hopewell Borough.....	6,500		500	26,500	2,000	42,500	731 89	2,450 00	1 26	
6 Hopewell Township.....	13,250	103,500	56,000	9,500	3,400	185,650	2,391 77	8,012 27	1 20	
7 Lawrence Township.....	6,000	555,000	20,000	13,800	600	595,400	1,523 75	5,104 89	1 06	
8 Pennington Borough.....	6,000	60,000		51,100	1,500	118,600	554 64	1,857 89	1 22	
9 Princeton Borough.....	19,250	2,185,000	56,000	151,600	14,500	2,376,850	4,994 98	16,732 97	1 44	
10 Princeton Township.....	2,400		5,500	5,400	50	13,850	2,663 45	8,922 39	1 92	
11 Washington Township.....	3,400			8,900		12,300	947 15	3,172 78	98	
12 West Windsor Township.....	1,300,000	117,000	5,811,250	2,442,750	355,050	10,026,050	77,358 18	259,132 00	1 56	
13 Trenton.....										
Totals.....	\$1,411,700	\$3,075,500	\$5,966,650	\$2,896,650	\$428,900	\$13,767,400	\$100,000 97	\$335,000 00	.....

TAXING DISTRICT.

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1906.

	1		2	3	4	5	6	7
	Acres.	Lot.						
TAXING DISTRICT.								
1 City of New Brunswick.....			\$8,688,090	\$1,920,965	\$17,000	\$10,587,065	\$10,587,065	
2 South Brunswick.....	26,491		1,080,767	229,875		1,304,642	1,304,642	
3 East Brunswick.....			981,205	131,460	1,000	961,665	961,665	527
4 North Brunswick.....			456,825	133,755		590,580	590,580	
5 Cranbury.....			701,278	213,965	800	914,468	914,468	
6 Monroe.....	20,257	152	721,649	85,514		807,163	807,163	
7 Madison.....	20,480	1,181	550,760	58,975		609,724	609,724	492
8 Sayreville.....			1,145,556	861,815		1,507,371	1,507,371	1,925
9 South Amboy.....	381	4,281	2,201,520	752,970		2,954,490	2,954,490	1,968
10 City of Perth Amboy.....			9,917,895	2,890,519		12,248,414	12,248,414	
11 Woodbridge.....			2,489,054	201,500		2,690,554	2,690,554	
12 Piscataway.....	15,780	4,700	1,913,081	740,889	3,875	2,649,965	2,649,965	848
13 Raritan.....		160	1,016,874	48,760		1,065,634	1,065,634	710
14 Dunellen Borough.....		1,430	689,825	64,700		704,525	704,525	379
15 Helmetta Borough.....		150	282,395	84,250		366,645	366,645	
16 Jamesburg Borough.....		351	489,877	131,718		621,595	621,595	859
17 Milltown Borough.....		264	855,125	154,875		1,010,000	1,010,000	
18 South River Borough.....			986,585	284,870		1,171,405	1,171,405	
19 Menchen Borough.....			1,160,304	158,250		1,318,554	1,318,554	
20 Highland Park Borough.....			571,240	80,015		651,255	651,255	
21 Roosevelt Borough.....		492	1,322,206	814,950		2,136,755	2,136,755	
Totals.....			\$87,897,000	\$9,188,160	\$22,675	\$46,557,485	\$46,557,485	

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1906—(Continued).

	PROPERTY EXEMPT FROM TAXATION.					APPORTIONMENT OF TAXES.		Total tax rate per \$100 valuation.	
	a	b	c	d	e	f	g		h
TAXING DISTRICT.	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	
1 City of New Brunswick.....	\$182,400	\$1,089,900	\$838,645	\$688,100	\$29,070	\$2,288,115	\$15,668 84	\$47,165	\$2 23
2 South Brunswick.....	16,050	.....	.....	15,000	400	31,450	1,980 87	6,810	1 40
3 East Brunswick.....	11,050	.....	4,700	10,900	1,400	28,050	1,423 26	4,284	1 40
4 North Brunswick.....	2,500	.....	16,000	3,600	104,400	125,500	874 05	2,680	94
5 Cranbury.....	8,700	.....	.....	31,800	1,400	41,900	1,353 40	4,073	1 13
6 Monroe.....	4,400	.....	150,000	2,400	600	157,400	1,194 60	3,596	1 28
7 Madison.....	6,800	.....	26,000	3,600	.....	34,900	902 39	2,716	1 26
8 Sayreville.....	16,200	.....	.....	25,900	.....	45,350	2,230 30	6,715	1 86
9 South Amboy.....	52,000	.....	.....	110,100	900	168,000	4,872 64	18,162	1 75
10 City of Perth Amboy.....	258,580	.....	91,457	872,100	8,750	780,915	18,177 65	54,566	1 89
11 Woodbridge.....	50,000	.....	164,000	40,000	1,500	255,500	3,862 00	11,986	2 02
12 Piscataway.....	17,200	.....	6,000	19,500	2,400	40,700	3,922 00	11,805	1 15
13 Raritan.....	15,000	.....	200	22,500	3,000	45,700	1,577 00	4,747	1 75
14 Dunellen Borough.....	10,000	.....	2,500	30,000	.....	42,500	1,042 69	2,188	1 88
15 Helmetta Borough.....	5,000	.....	.....	25,000	.....	37,000	897 88	2,702	1 82
16 Jamesburg Borough.....	5,500	.....	.....	15,750	5,000	25,750	846 56	2,546	1 49
17 Milltown Borough.....	5,500	.....	.....	15,000	.....	20,500	754 80	2,272	1 60
18 South River Borough.....	10,000	.....	2,000	31,100	5,000	53,100	1,783 67	5,218	1 73
19 Metuchen Borough.....	10,000	.....	6,000	57,000	16,500	89,500	1,944 06	5,850	1 78
20 Highland Park Borough.....	6,000	.....	2,000	7,000	.....	15,000	968 85	2,900	1 75
21 Roosevelt Borough.....	30,200	.....	4,200	10,400	.....	44,800	3,162 00	9,519	1 75
Totals.....	\$794,090	\$1,089,900	\$838,720	\$1,581,750	\$188,570	\$4,316,080	\$68,905 06	\$207,400	.....

Abstract of Rates and Exemptions in the County of Monmouth, for the Year 1906.

TAXING DISTRICT.	1		2	3	4	5	6	7	8	9
	Acres.	NUMBER OF ACRES OR LOTS.								
1 Atlantic Township.....	18,779		\$677,300		\$677,300	\$106,300	\$8,100	\$775,500		283
2 Eatontown Township.....	3,976	640	1,829,325		1,829,325	157,610		1,986,935		359
3 Freehold Township.....	20,874		2,834,980		2,834,980	940,245	246,930	3,828,275		1,048
4 Holmdel Township.....	11,265		850,720		850,720	248,488	8,300	1,065,908		312
5 Howell Township.....			880,665		880,665	52,850		933,515		711
6 Manalapan Township.....	17,648	45	709,659		709,659	105,867	11,690	806,396		322
7 Marlboro Township.....	17,271	154	812,293		812,293	121,212	27,062	906,433		414
8 Matawan Township.....	3,828	129	416,125		416,125	35,226		451,351		270
9 Middletown Township.....			2,897,700		2,897,700	226,500	16,400	3,107,800		895
10 Neptune Township.....			4,241,990		4,241,990	558,260		4,800,250		1,350
11 Ocean Township.....	4,000	1,000	2,405,245		2,405,245	92,195	220,778	2,626,040		1,069
12 Raritan Township.....			1,545,253		1,545,253	395,786		1,941,039		2,106
13 Shrewsbury Township.....			8,617,549		8,617,549	1,080,977		9,698,526		550
14 Upper Freehold Township.....	28,892		1,075,085		1,075,085	246,837		1,321,922		560
15 Milstone Township.....			723,803		723,803	87,866	28,900	782,769		391
16 Wall Township.....	12,900		1,067,555		1,067,555	130,955		1,198,510		974
17 Asbury Park City.....			9,014,640		9,014,640	631,620		9,646,260		50
18 Atlantic Highlands.....	155		1,296,450		1,296,450	159,950	176,150	1,572,550		221
19 Allentown Borough.....	185	319	253,305		253,305	95,150	10,487	378,850		47
20 Allenhurst Borough.....		667	1,809,242		1,809,242	123,834		1,933,076		187
21 Belmar Borough.....			2,524,500		2,524,500	190,450		2,714,950		126
22 Deal Borough.....		953	8,066,550		8,066,550	181,750		8,248,300		105
23 Englishtown Borough.....	235	143	180,700		180,700	39,662		220,362		303
24 Bradley Beach Borough.....			1,159,290		1,159,290	32,225		1,191,485		
25 Manasquan Borough.....	271	400	477,175		477,175	110,020		587,195		
26 Neptune City Borough.....			462,974		462,974	18,400		481,374		
27 Sea Bright Borough.....			1,107,350		1,107,350	124,500		1,231,850		257
28 Spring Lake Borough.....		2,132	2,033,605		2,033,605	162,750		2,196,350		75
29 Avon Borough.....		900	1,030,675		1,030,675	76,550		1,107,225		
30 Highlands Borough.....	41	556	406,850		406,850	46,750	62,800	390,800		250
31 Matawan Borough.....	282	340	525,084		525,084	308,154		833,238		
32 Farmingdale Borough.....	120	114	153,400		153,400	24,440	35,200	142,640		0
33 Long Branch City.....		6,100	11,221,761		11,221,761	1,217,118		12,354,679		8,185
34 Monmouth Beach Borough.....	243		945,149		945,149	90,243		1,035,392		
Totals.....	141,015	14,835	\$69,252,937		\$69,252,937	\$8,220,740	\$942,662	\$76,531,015		16,000

Number of polls assessed.

Valuation as equalized by county board.

Net valuation taxable.

Deductions for debt (Other than mortgage indebtedness.)

Value of personal estate.

Total valuation of real estate.

Value of improvements.

Value of land without improvements.

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1906 -- (Continued).

	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.		Total tax rate per \$100 valuation.
	a	b	c	d	e	f	11	12	
TAXING DISTRICT.	Public schools.	Other school property.	Public property.	Church and chart- table.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	
1 Atlantic Township.....	\$6,000			\$8,500	\$500	\$15,000	\$1,065 50	\$3,579 78	\$1 14
2 Eatontown Township.....	15,000	\$850		75,900	24,600	116,350	7,723 68	9,176 51	1 42
3 Freehold Township.....	43,300	4,000	\$92,000	103,000	9,000	259,300	4,886 81	16,237 60	1 06
4 Holmdel Township.....	4,400			31,100	3,000	38,500	1,563 94	5,060 06	1 02
5 Howell Township.....	13,700			15,000	5,500	34,200	1,279 44	4,309 95	1 41
6 Manalapan Township.....	11,200		2,600	6,680		20,460	1,101 61	3,710 69	1 31
7 Marlboro Township.....	6,800			25,000		31,800	1,242 27	4,184 70	1 41
8 Matawan Township.....							618 35	2,082 21	2 25
9 Middletown Township.....	23,700		800	60,900	30,600	116,000	4,260 34	14,355 01	1 26
10 Neptune Township.....	92,600		29,500	125,500	12,000	259,600	6,580 69	24,174 12	1 49
11 Ocean Township.....	33,000					33,000	3,423 54	11,535 14	1 01
12 Raritan Township.....	28,000	73,500		65,450	4,000	170,950	2,858 08	7,944 60	1 09
13 Shrewsbury Township.....	112,000	11,500	167,800	278,700	25,000	595,000	13,296 23	44,804 16	1 30
14 Upper Freehold Township.....	6,550			16,500	2,000	25,050	1,797 23	6,054 82	1 11
15 Willstone Township.....	9,000			15,300		25,000	1,072 73	3,613 36	1 37
16 Wall Township.....	30,000	8,000	180,000	18,000	3,000	299,000	1,642 71	5,534 09	1 82
17 Asbury Park City.....	73,000		298,000	132,200		503,200	17,224 57	44,562 69	1 91
18 Atlantic Highlands.....	15,300		17,000	41,900		74,200	1,753 40	5,902 11	2 56
19 Allentown Borough.....	3,000			28,800	3,100	31,900	462 97	1,558 61	1 30
20 Allentown Borough.....			117,424	7,800		125,224	2,649 80	8,927 78	1 89
21 Belmar Borough.....	10,150		65,750	51,100		127,000	3,721 75	12,540 04	1 67
22 Deal Borough.....			5,500	35,000		40,500	4,452 97	15,004 12	1 83
23 Englishtown Borough.....	8,500		4,900	19,600		28,000	3,801 67	1,015 04	1 63
24 Bradley Beach Borough.....	5,200		2,850	15,000		23,050	1,683 08	5,501 63	2 17
25 Manasquan Borough.....	15,000		2,000	41,400		58,400	804 59	2,709 81	2 16
26 Sea Bright Borough.....			8,000	25,000		33,000	659 51	2,220 92	2 17
27 Neptune City Borough.....	10,000		150,675	52,950		209,425	3,010 75	10,146 13	2 04
28 Spring Lake Borough.....	5,800		18,800	31,300		50,100	1,517 55	5,112 35	2 25
29 Avon Borough.....				10,400		15,400	585 34	1,802 47	1 42
30 Highlands Borough.....	5,000	12,000	1,000	31,000	1,000	51,000	1,141 92	3,856 52	3 87
31 Matawan Borough.....	6,000			20,000		26,000	1,95 11	655 97	1 37
32 Farmingdale Borough.....	5,000	50,000	143,500	317,100		718,600	16,987 81	57,075 59	1 85
33 Long Branch City.....	208,000						1,419 20	4,780 48	1 1
34 Monmouth Beach Borough.....									
Totals.....	\$802,900	\$159,850	\$1,806,099	\$1,709,060	\$123,300	\$4,103,209	\$104,913 46	\$353,482 18	.....

BOARD OF EQUALIZATION OF TAXES.

Abstract of Retables and Exemptions in the County of Morris, for the Year 1906.

TAXING DISTRICT.	NUMBER OF ACRES OR LOTS.		Value of land without Improvements.	Value of improvements.	Total valuation of real estate.	Valuation of personal estate.	Deductions for debt. (Other than mortgage indebtedness.)	Net valuation taxable.	Number of polls assessed.
	Acres.	Lots.							
1 Boonton Township.....	5,025				\$196,700	\$28,880		\$167,820	114
2 Chatham Township.....	5,376	38			455,075	84,250		480,325	178
3 Chester Township.....	17,581				578,270	82,680		660,950	384
4 Hanover Township.....	29,845	101			2,515,985	489,994		3,005,979	1,073
5 Jefferson Township.....	24,192				515,087	38,950		554,037	286
6 Mendham Township.....	10,616				439,335	29,225		468,560	197
7 Montville Township.....	11,181				611,589	181,742		743,331	508
8 Morris Township.....	7,871	176			2,592,200	533,400		3,125,600	710
9 Mount Olive Township.....	18,146				499,597	84,591		584,188	326
10 Passaic Township.....	19,000				920,690	135,900		1,056,590	392
11 Pequannock Township.....	18,312				641,875	75,025		716,900	433
12 Randolph Township.....	12,000				535,446	75,470	\$150	610,766	604
13 Rockaway Township.....	29,321				901,858	77,780		979,588	1,366
14 Roxbury Township.....	10,784				829,998	181,020		1,011,018	618
15 Washington Township.....	26,150				779,373	194,722		974,125	577
16 Butler Borough.....	490	316			669,425	77,975		747,400	540
17 Chatham Borough.....	783	464		\$671,720	723,624	66,120		789,744	356
18 Florham Park Borough.....	4,932	40	\$451,837		1,123,577	115,098		1,238,675	131
19 Madison Borough.....	3,421				2,529,290	431,180		2,960,380	1,059
20 Mendham Borough.....	1,211				658,745	96,875		755,620	240
21 Mt. Arlington Borough.....	612				385,450	42,250		427,700	60
22 Netcong Borough.....	363				229,075	55,725		284,800	337
23 Rockaway Borough.....	242	49			689,000	126,400		765,400	464
24 Wharton Borough.....	940				759,703	143,600		903,303	817
25 Boonton (Town).....	955	1,362			2,167,300	341,700		2,509,000	900
26 Dover (Town).....					2,025,450	506,275		2,531,725	1,783
27 Morrislow (Town).....					7,791,055	1,847,250		9,638,305	2,000
Totals.....	258,737	3,153	\$451,837	\$671,720	\$62,664,592	\$6,043,537	\$150	\$88,707,999	16,423

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1906—(Continued).

	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.			Total tax rate per \$100 Valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.		
1 Boonton Township.....	\$2,400			\$1,000		\$8,400	\$289 00	\$1,295	\$1,584	
2 Chatham Township.....	3,800			12,500		3,800	725 00	3,248	1,499	
3 Chester Township.....	5,700			43,000	\$1,000	19,200	980 00	4,388	1,617	
4 Hanover Township.....	10,000		\$2,503,000		1,200	2,557,200	4,456 00	19,954	1,199	
5 Jefferson Township.....	8,000			8,000		16,000	821 00	3,678	1,768	
6 Mendham Township.....	4,500			1,000		5,500	694 00	3,110	1,870	
7 Montville Township.....	7,800			7,500	450	15,750	1,102 00	4,934	1,420	
8 Morris Township.....	23,500		15,800	78,000	10,000	127,300	4,637 39	20,757	1,217	
9 Mount Olive Township.....	8,000		14,500	22,900	2,800	48,800	866 00	3,878	1,495	
10 Passaic Township.....	7,745			10,000	8,000	21,345	1,566 00	7,014	1,440	
11 Pequannock Township.....	14,000			10,000	2,500	26,500	1,063 00	4,759	1,558	
12 Randolph Township.....	11,300		15,000	13,700	6,000	46,000	906 00	4,056	2,047	
13 Rockaway Township.....	14,000		117,000	10,500	700	139,400	1,452 00	6,563	1,952	
14 Roxbury Township.....	9,500			15,000	3,000	31,100	1,499 00	6,712	1,558	
15 Washington Township.....	14,600			29,800	4,200	41,500	1,444 00	6,467	1,729	
16 Butler Borough.....	73,000		5,000	46,500	5,200	129,700	1,108 00	4,962	2,062	
17 Chatham Borough.....	4,000			61,000	200	506,200	1,170 00	5,243	2,158	
18 Florham Park Borough.....	4,000		1,000	501,000	15,000	1,308,500	4,389 00	19,657	1,984	
19 Madison Borough.....	40,000		462,500	786,000	2,000	29,500	1,120 00	5,016	1,613	
20 Mendham Borough.....	1,500		4,000	24,000	7,000	11,400	694 00	2,707	1,770	
21 Mt. Arlington Borough.....	4,000		4,000	6,500	10,000	23,000	422 00	1,891	2,332	
22 Netcong Borough.....	11,500	\$1,000	5,000	27,000		54,000	1,135 00	5,081	1,991	
23 Rockaway Borough.....	12,000			22,500		39,000	1,339 00	5,997	1,768	
24 Wharton Borough.....	28,000	4,000	500	90,300		209,300	3,718 00	16,675	1,753	
25 Boonton (Town).....	60,000		71,000	223,000	47,000	375,000	16,807 00	68,384	2,091	
26 Dover (Town).....	195,000		280,000	764,000	25,000	1,264,000	14,284 00	68,384	1,645	
27 Morristown (Town).....										
Totals.....	\$588,045	\$5,000	\$3,704,300	\$2,821,700	\$170,350	\$7,280,395	\$57,379 39	\$257,000		

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1906.

	NUMBER OF ACRES OR LOTS.		Total valuation of real estate.	Valuation of personal estate.	Deductions for debt (Other than mortgage indebtedness.)	Net valuation taxable.	Number of polls assessed.
	Acres.	Lots.					
1 Barnegat City.....	30	1,367	\$62,185	\$6,755	.....	\$67,940	19
2 Bay Head.....	820	442	456,270	24,780	.....	481,050	67
3 Beach Haven.....	.....	.....	380,740	40,408	.....	421,148	65
4 Berkeley.....	23,269	.....	259,020	15,425	.....	274,445	138
5 Brick.....	14,820	587	661,012	53,750	.....	714,762	507
6 Dover.....	20,333	.....	1,187,190	200,575	\$1,500	1,886,265	650
7 Eagleswood.....	5,090	.....	131,100	25,190	.....	156,290	144
8 Harvey Cedars.....	180	747	40,168	2,137	.....	42,305	9
9 Island Heights.....	10	1,506	264,070	41,185	.....	305,255	76
10 Jackson.....	45,318	225	384,955	31,100	1,400	384,655	346
11 Lacey.....	31,843	.....	245,840	24,760	.....	270,600	178
12 Lakewood.....	9,896	.....	4,019,960	1,046,145	.....	5,088,125	1,006
13 Lavallette.....	11	1,676	55,390	8,625	.....	59,005	27
14 Little Egg Harbor.....	1,654	.....	133,000	20,450	.....	153,450	151
15 Long Beach.....	1,640	.....	232,690	6,450	.....	239,140	14
16 Manchester.....	57,439	.....	329,720	51,912	.....	381,632	226
17 Ocean.....	6,134	.....	92,753	19,730	.....	112,483	116
18 Plumsted.....	18,084	.....	498,843	95,200	200	588,843	286
19 Point Pleasant Beach.....	880	2,110	1,100,768	121,325	23,325	1,198,768	175
20 Sea Side Park.....	90	1,410	385,915	26,155	.....	412,070	56
21 Starford.....	21,933	.....	247,700	35,365	1,300	281,765	274
22 Surf City.....	.....	2,545	66,197	1,285	.....	67,482	22
23 Tuckerton.....	.....	386	385,612	73,708	.....	409,320	285
24 Union.....	7,776	294	246,251	78,225	.....	319,476	279
Totals.....	.....	.....	\$11,716,849	\$2,041,635	\$271,725	\$13,789,759	5,116

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1906—(Continued).

	PROPERTY EXEMPT FROM TAXATION.					APPORTIONMENT OF TAXES.			
	Public schools.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Total tax rate.	
TAXING DISTRICT.									
1 Barnegat City.....	\$1,200	\$1,200	\$540		\$8,080	\$85 47	\$319 22	\$2,688	
2 Bay Head.....	1,000	5,000	5,300		11,300	675 99	2,200 25	1 42	
3 Beach Haven.....	750		12,250		13,000	591 80	1,978 77	1 38	
4 Berkeley.....	2,450	8,225	1,450	\$2,450	14,575	385 66	1,289 50	1 44	
5 Brick.....	11,200	3,000	11,000	2,500	27,700	1,004 41	3,358 35	1 438	
6 Dover.....	45,800	56,500	27,000	5,500	134,800	1,877 76	6,278 53	2 143	
7 Eagleswood.....	2,500		7,000	1,000	10,500	219 68	784 33	1 38	
8 Harvey Cedars.....	1,500	1,650	3,500		5,000	59 45	198 77	1 89	
9 Island Heights.....	7,900		16,400	2,800	27,100	512 42	1,484 27	2 615	
10 Jackson.....	2,500	8,500	11,000		22,000	380 26	1,271 43	1 885	
11 Lacey.....	42,800	6,300	72,000	4,000	125,100	7,120 83	23,814 07	1 465	
12 Lakewood.....			500		500	82 92	277 23	2 005	
13 Lavallette.....	1,300		500		1,800	215 64	720 99	1 47	
14 Little Egg Harbor.....	500	11,500			12,000	336 08	1,123 57	1 67	
15 Long Beach.....	8,200		6,135	250	9,585	586 28	1,788 13	1 578	
16 Manchester.....	1,100	500	2,800	13,215	17,615	158 57	528 00	3 81	
17 Ocean.....	7,400	1,700	13,400		22,500	883 78	2,787 87	1 424	
18 Plumsted.....	15,000	10,750	70,450		96,200	1,684 55	5,682 49	1 36	
19 Point Pleasant Beach.....	600	5,000	600		6,200	579 05	1,986 14	1 93	
20 Sea Side Park.....	4,200		8,300	1,500	14,000	395 94	1,323 90	1 666	
21 Stafford.....		2,000	1,000		3,000	94 83	317 07	3 10	
22 Surf City.....	9,000	600	20,000	1,000	30,600	575 69	1,923 32	1 71	
23 Tuckerton.....	5,980		10,600	2,400	18,980	448 94	1,501 08	1 58	
24 Union.....									
Totals.....	\$167,970	\$122,425	\$801,725	\$86,615	\$628,735	\$19,394 25	\$64,515 64		

Abstract of Rates and Exemptions in the County of Passaic, for the Year 1906.

	1		2	3	4	5	6	7	8	9
	NUMBER OF ACRES OR LOTS.	Acres.								
TAXING DISTRICT.	Paterson, First Ward	2,590	\$1,678,992	\$2,357,770	\$4,086,762	\$259,455	\$4,296,217	2,931		
	Second Ward	10,400	2,729,367	3,269,000	5,998,367	658,962	6,657,329	3,243		
	Third Ward	7,795	2,295,350	3,711,900	6,007,250	937,050	6,944,300	3,938		
	Fourth Ward	7,394	5,509,670	6,208,350	11,718,020	1,507,650	13,225,670	2,669		
	Fifth Ward	2,180	6,012,163	5,568,360	11,515,723	2,860,852	14,376,575	1,547		
	Sixth Ward	799	2,822,570	2,443,200	5,270,770	2,441,990	7,712,760	843		
	Seventh Ward	3,287	1,772,190	2,203,140	3,975,330	1,789,700	5,765,030	1,231		
	Eighth Ward	3,949	1,186,280	1,918,000	3,104,280	1,572,160	4,676,440	1,659		
	Ninth Ward	2,931	4,211,760	5,243,100	9,454,860	2,576,978	12,031,838	2,301		
	Tenth Ward	5,078	4,835,350	2,517,600	4,352,950	1,293,240	5,646,190	1,865		
	Eleventh Ward	14,547	4,736,410	3,746,985	8,483,395	561,340	9,044,735	1,747		
	Second-class Railroad Property		253,688	58,600	312,288		312,288			
	Passaic, First Ward	3,282	1,867,385	3,294,320	5,161,705	750,915	5,912,620	1,318		
Second Ward	4,101	2,058,250	2,100,800	4,159,050	1,200,225	5,359,275	1,156			
Third Ward	11,802	2,305,920	2,562,575	4,868,495	392,820	5,261,315	1,983			
Fourth Ward	4,868	2,666,525	4,738,350	7,464,875	915,950	8,380,825	1,971			
Acquackanonck Township	5,441	.....	.....	4,503,300	607,425	5,111,225	1,354	
Little Falls	2,415	.....	.....	1,704,900	350,335	2,055,235	828	
Wayne Township	1,082	.....	.....	1,572,337	133,310	1,705,647	470	
Manchester Township	321	.....	.....	1,935,925	145,660	2,081,585	533	
West Milford	1,641	336,875	599,050	1,258,645	61,850	1,320,495	443			
Pompton	59,935	.....	.....	1,430,866	126,220	1,557,086	740	
Pompton Lakes Borough	25,690	.....	.....	151,628	126,125	277,753	443	
Hawthorne Borough	1,402	.....	.....	1,079,215	112,780	1,191,995	248	
Totowa Borough	2,557	413,400	665,815	1,290,890	21,760	1,312,650	627			
North Haledon Borough	2,261	.....	.....	285,825	8,850	294,675	170	
North Haledon Borough	1,022	149,525	136,300	.....	.....	.....	161
Prospect Park Borough	909	.....	.....	576,290	8,124	584,414	425	
Prospect Park Borough	230	.....	.....	.....	.....	.....	.....
Totals	116,198	103,051	\$111,104,641	\$20,421,726	\$131,526,367		33,360			

BOARD OF EQUALIZATION OF TAXES.

Abstract of Retables and Exemptions in the County of Passaic, for the Year 1906 - (Continued).

	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.			Total tax rate per \$100 valuation.
	a	b	c	d	e	f	g	h	i	
	Public schools.	Other school property.	Public property.	Church and char- table.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.		
1	Paterson, First Ward.....	\$12,450		\$24,500	\$182,900	\$245,350				
	Second Ward.....	167,800		14,000	221,800	723,600				
	Third Ward.....	86,800		44,500	95,500	194,800				
	Fourth Ward.....	144,700		925,600	580,400	719,600				
	Fifth Ward.....	75,040	\$25,720		792,530	1,963,090				
	Sixth Ward.....	43,000		12,200	37,040	32,240				
	Seventh Ward.....	19,000	40,000	10,000	380,500	485,500				
	Eighth Ward.....	121,700		13,800	6,000	143,500				
	Ninth Ward.....	189,000	70,000	781,500	673,500	1,774,500				
	Tenth Ward.....	44,240	32,560	7,000	310,900	384,700				
	Eleventh Ward.....	134,600		179,750	114,900	729,250				
	Second-class Railroad Property.....				295,750	418,450				
2	Passaic, First Ward.....	98,000		117,700	215,750	431,450				
	Second Ward.....	86,500		17,000	156,500	349,500				
	Third Ward.....	26,000	75,000	43,850	227,450	390,800				
	Fourth Ward.....			13,100	774,800	1,157,900				
3	Acquackanonck Township.....	52,200		228,950	62,150	347,700				
4	Little Falls.....	21,500			41,200	68,900				
5	Wayne Township.....	24,700			12,200	36,900				
6	Manchester Township.....	57,800		5,500	8,300	71,600				
7	West Milford.....	24,550		218,500	80,900	293,950				
8	Pompton.....	2,500			17,500	46,350				
9	Pompton Lakes Borough.....	8,000			19,400	27,400				
10	Hawthorne Borough.....	18,800	150		18,850	19,000				
11	Totowa Borough.....	12,900	30,000			42,900				
12	North Haledon Borough.....	1,900				91,800				
13	Prospect Park Borough.....	4,500			5,000	9,500				
	Totals.....	\$1,882,880	\$248,280	\$3,184,100	\$4,820,670	\$521,600	\$141,798 94	\$857,875 47		

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1906.

	NUMBER OF ACRES OR LOTS.		Value of land without Improvements.	Value of Improvements.	Total valuation of real estate.	Valuation of personal estate.	Deductions for debt. (Other than mortgage indebtedness.)	Net valuation taxable.	Valuation as equalized by county board.	Number of polls assessed.
	Acres.	Lots.								
1 { Salem, East Ward.....	634	732	\$451,546	\$1,163,557	\$1,615,103	\$583,088	\$32,475	\$2,145,718	\$2,145,718	889
2 { Salem, West Ward.....	182	555	297,895	756,530	1,054,425	525,112	29,275	1,550,262	1,550,262	506
3 Elsinboro.....	7,664		251,785		251,785	60,702	2,900	309,587	309,587	103
4 Mannington.....	22,507		1,023,775		1,023,775	211,675	5,250	1,230,200	1,230,200	462
5 Lower Alloway Creek.....	24,904		446,607	131,935	578,542	197,460	22,049	753,953	753,953	381
6 Alloway.....	12,792		543,450		543,450	154,035	15,000	682,485	682,485	314
7 Upper Penns Neck.....	18,402		591,155		591,155	147,178	8,150	730,133	730,133	405
8 Lower Penns Neck.....	13,615		590,398		590,398	126,515	15,000	716,293	716,293	355
9 Pennsgrove Borough.....	9,642		535,550		535,550	170,159	1,120	664,395	664,395	227
10 Odumans.....	625	461	538,091		538,091	147,375		708,250	708,250	572
11 Pilesgrove.....	12,229		508,650		508,650	147,375	3,200	653,425	653,425	366
12 Woodstown Borough.....	21,775	457	1,199,515		1,199,515	299,437	9,900	1,489,052	1,489,052	444
13 Upper Pittsgrove.....	21,775		246,250	543,925	790,175	413,525	44,950	1,158,750	1,158,750	376
14 Pittsgrove.....	26,167		546,075		546,075	185,537	9,400	1,199,387	1,199,387	497
15 Elmer Borough.....	876	428	99,050	288,550	387,600	1,114,847	10,700	617,490	617,490	484
Totals.....	193,476	2,273	\$8,894,094	\$2,894,497	\$11,778,591	\$3,538,405	\$214,769	\$15,102,227	\$15,102,227	6,399

Abstract of Retables and Exemptions in the County of Salem, for the Year 1906—(Continued).

	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.		
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax rate.
1	\$82,500	\$15,000	\$116,500	\$30,500	\$18,000	\$62,500	\$8,740 22	\$10,850 07	\$1 59
2	9,000				12,000	82,000	2,702 25	7,839 56	1 52
3	2,000			5,700	100	49,700	939 69	1,565 99	1 52
4	2,800		35,000		900	13,700	2,144 37	6,220 39	1 17
5	4,800		10,000	15,900	100	25,900	1,314 22	3,412 95	1 18
6	4,800		10,000	33,200	200	38,200	1,189 05	3,451 94	1 18
7	2,800		8,000	10,000	6,000	25,800	1,272 79	3,622 44	1 56
8	4,800		15,000		100	18,400	1,128 48	3,822 20	1 52
9	8,800			20,000		28,400	1,294 06	3,582 50	1 75
10	6,800			17,700		24,000	1,134 06	3,364 54	1 48
11	6,800			6,000	1,400	12,800	2,138 59	7,524 09	1 48
12	8,100			80,050	8,800	82,950	2,986 58	5,850 67	1 46
13	9,800	2,500	40,500	38,900	3,800	46,400	2,049 62	6,087 64	1 15
14	9,850			11,500	1,400	21,350	1,076 26	3,128 57	1 40
15	12,000			30,000		42,000	857 17	2,486 70	1 37
Totals.....	\$180,250	\$17,500	\$225,000	\$417,350	\$44,800	\$684,900	\$26,324 79	\$76,871 31	.....

TAXING DISTRICT.

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1906.

TAXING DISTRICT.		1	2	3	4	5	6	7
		Number of acres.	Valuation of real estate.	Valuation of personal estate.	Deductions for debt. (Other than mortgage indebtedness.)	Net valuation taxable.	Valuation as equalized by county board.	Number of polls assessed.
1	Bedminster.....	20,064	\$1,248,750	\$238,450	\$9,700	\$1,472,500	.....	489
2	Bernards.....	25,571	3,253,850	707,200	48,750	8,911,800	.....	1,042
3	Branchburg.....	12,824	675,144	169,955	24,610	820,489	.....	276
4	Bridgewater.....	20,424	4,924,459	941,641	61,100	5,805,000	.....	2,450
5	Bound Brook Borough.....	640	1,237,317	304,510	.....	1,541,827	.....	600
6	Franklin.....	28,569	1,912,758	391,260	12,375	2,291,648	.....	960
7	Hillsborough.....	34,000	1,546,474	291,040	17,500	1,820,014	.....	578
8	Montgomery.....	19,412	751,957	141,518	9,686	883,779	.....	389
9	Milstone Borough.....	500	69,513	18,460	1,100	86,873	.....	48
10	North Plainfield.....	5,542	299,110	29,890	.....	328,990	.....	164
11	North Plainfield Borough.....	.....	2,659,850	333,250	.....	2,893,150	.....	1,283
12	Rocky Hill Borough.....	400	150,827	59,428	900	209,958	.....	87
13	Warren.....	12,757	333,000	58,075	.....	391,075	.....	244
Totals.....		180,208	\$19,062,509	\$3,679,965	\$195,081	\$22,547,098	.....	8,570

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1906--(Continued).

	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.		Total tax rate per \$100 Valuation.
	a	b	c	d	e	f	9	10	
TAXING DISTRICT.									
1 Redminster.....	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	\$1 34
2 Bernards.....	\$8,000		\$1,000	\$58,500	\$8,500	\$70,000	\$2,374 77	\$9,796 24	1 84
3 Branchburg.....	62,500			42,000		105,500	6,308 98	26,024 50	1 84
4 Bridgewater.....	5,600				325	5,925	1,323 21	5,458 43	1 60
5 Bound Brook Borough.....	80,000		119,000	194,000	10,800	408,800	9,362 46	88,619 26	1 57
6 Franklin.....	35,000	\$2,000	10,000	80,000	5,000	132,000	2,486 69	10,257 78	1 70
7 Hillsborough.....	21,200		7,000	59,000	2,700	89,900	3,696 02	15,245 80	1 10
8 Montgomery.....	6,100		5,000	20,700	4,500	36,300	2,985 86	12,108 12	1 25
9 Millstone Borough.....	2,500		125,120	21,690	8,000	152,310	1,425 29	5,879 60	1 80
10 North Plainfield.....	1,500			10,000		11,500	140 00	577 48	1 25
11 North Plainfield.....	2,800			7,000		9,800	580 60	2,188 07	2 80
12 Rocky Hill Borough.....	100,000	3,200	11,300	50,800	2,000	167,300	4,811 27	19,846 20	2 84
13 Warren.....	1,000		810	8,100		9,910	888 62	1,366 78	1 86
Totals.....	\$80,420	\$5,200	\$279,290	\$58,240	\$32,425	\$1,205,515	\$86,364 00	\$150,000 00	.....

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1906.

	1		2	3	4	5	6	7
	NUMBER OF ACRES OR LOTS.							
	Acres.	Lots.	Total valuation of real estate.	Value of personal estate.	Deductions for debt. (Other than mortgage indebtedness.)	Net valuation taxable.	Valuation as equalized by county board.	Number of polls assessed.
1 Andover Township.....			\$278,910	\$100,440	\$3,850	\$875,500	\$886,750	145
2 Andover Borough.....	764		157,250	58,250	9,750	205,750	200,450	180
3 Branchville Borough.....	230		188,175	126,090	1,000	313,265	316,195	167
4 Byram Township.....			198,450	77,700		271,150	385,550	118
5 Frankford Township.....	19,998		417,200	156,015	8,196	565,020	588,970	269
6 Fredon Township.....	11,687		299,150	57,650	1,700	265,100	277,557	138
7 Green Township.....	9,828		224,715	86,055	8,168	302,692	319,402	140
8 Hampton Township.....	14,480		212,712	84,888	5,350	292,245	295,499	171
9 Hardyston Township.....			2,599,999	120,188	4,000	2,716,182	2,815,065	1,148
10 Hopatcong Borough.....			184,020	17,425		201,445	202,545	87
11 Lafayette Township.....	10,973		248,825	62,190		311,015	369,900	213
12 Montague Township.....			216,450	51,212	200	267,462	262,938	186
13 Newton.....	1,800		1,998,450	782,850	161,500	2,614,800	2,758,294	988
14 Sandyston Township.....	25,259		280,100	88,400		268,500	273,400	258
15 Sparta Township.....	24,458		684,987	102,945		787,932	801,782	420
16 Stanhope Borough.....			276,500	49,750		326,250	327,700	193
17 Stillwater Township.....			261,565	68,470	2,175	322,960	342,065	225
18 Sussex Borough.....	450		600,820	268,320	42,500	846,640	819,960	314
19 Vernon Township.....	86,458		517,075	86,775		606,850	662,425	375
20 Walpack Township.....	12,992		185,305	30,185		159,840	159,840	104
21 Wantage Township.....			786,400	226,800	21,400	968,300	978,690	420
Totals.....			\$10,589,068	\$2,667,068	\$275,968	\$12,960,208	\$13,540,147	6,164

TAXING DISTRICT.

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1906—(Continued).

	PROPERTY EXEMPT FROM TAXATION.					APPORTIONMENT OF TAXES.		11 Total tax rate per \$100 Valuation.
	a Public schools.	b Other school property.	c Public property.	d Church and charitable.	e Cemeteries and graveyards.	f Total amount of exempt property.	9 State school tax.	
1 Andover Township.....	\$3,200		\$500	\$16,400	\$2,000	\$3,700	\$674 47	\$1,190 25
2 Andover Borough.....	3,000		100	8,500	500	21,400	332 75	609 37
3 Branchville Borough.....	2,000			8,500	500	10,600	524 88	931 23
4 Byram Township.....	1,600		8,150	3,000	1,000	5,100	640 01	1,172 07
5 Frankford Township.....	3,600			2,000	1,000	14,750	977 69	1,790 47
6 Fredon Township.....	1,200			3,000	1,300	4,200	460 75	843 77
7 Green Township.....	5,000			7,700	1,300	14,000	530 21	970 96
8 Hampton Township.....	2,800			2,500	300	5,100	490 53	898 32
9 Hardyston Township.....	21,500			42,300	4,000	67,800	4,633 04	8,567 96
10 Hopatcong Borough.....	5,500			10,500	500	16,500	338 23	615 78
11 Lafayette Township.....	4,000			8,500	500	8,000	598 43	1,094 10
12 Montague Township.....	25,000		48,000	94,000	17,000	184,000	4,570 47	799 33
13 Newton.....	2,000			4,000	7,800	7,800	453 84	831 14
14 Sandyston Township.....	12,500			21,800	2,100	36,400	1,330 96	2,437 42
15 Sparta Township.....	12,500			13,000	8,000	25,000	543 96	946 21
16 Stanhope Borough.....	3,100		3,000	19,000	3,000	14,100	567 82	1,039 66
17 Stillwater Township.....	14,000		3,000	19,000	5,950	38,550	1,361 13	2,492 68
18 Sussex Borough.....	9,900			17,700	4,500	38,550	1,069 63	2,013 77
19 Vernon Township.....	1,500			5,000	400	6,400	265 58	446 37
20 Walpack Township.....	10,000			5,000	10,000	25,000	1,624 63	2,975 22
21 Wantage Township.....								
Totals.....	\$142,900		\$59,750	\$286,400	\$49,850	\$638,900	\$22,433 51	\$41,156 18

TAXING DISTRICT.

Abstract of Ratables and Exemptions in the County of Union, for the Year 1906.

TAXING DISTRICT.	1		2	3	4	5	6	7	8	9
	Acres.	NUMBER OF ACRES OR LOTS.								
1 Clark.....	2,618	5,023	\$1,996,400	\$2,025,000	\$246,828	\$131,765	.....	\$878,590	\$514,040	102
2 Cranford.....	1,877	25,209	17,651,100	23,736,941	3,961,400	969,800	.....	4,381,200	4,415,625	710
3 Elizabeth.....	1,026	5,137	612,106	182,950	41,388,041	4,737,191	.....	46,125,282	47,463,950	.....
4 Fanwood.....	400	500	117,019	109,075	795,066	821,667	.....	1,116,723	1,120,223	269
5 Fanwood Borough.....	85	2,662	332,000	582,950	226,084	38,275	.....	264,869	480,444	50
6 Garwood Borough.....	6,009	3,111	1,674,901	1,167,654	864,360	207,994	.....	1,072,344	1,136,766	142
7 Linden.....	2,412	1,892	223,850	18,270	2,842,455	553,900	.....	3,197,765	3,227,850	251
8 Linden Borough.....	8,623	2,268	184,478	256,850	387,628	21,900	.....	408,925	456,220	124
9 Mountaine.....	2,268	5,984	7,725,100	10,110,725	242,250	27,070	.....	269,820	249,000	81
10 New Providence.....	.....	280	256,850	441,325	441,325	7,450	.....	249,000	249,000	116
11 New Providence Borough.....	.....	6,150	1,832,925	2,073,175	17,885,828	23,675	.....	465,000	465,000	169
12 Plainfield.....	.....	996	4,200	936,925	3,605,700	447,900	.....	20,940,615	20,968,975	4,460
13 Rahway.....	.....	4,228	901,075	862,441	1,901,200	192,900	.....	4,032,900	4,257,877	1,760
14 Roselle Borough.....	.....	212	4,228	901,075	1,768,516	194,122	.....	2,065,000	2,141,025	953
15 Roselle Park.....	.....	8,000	1,688	3,924,225	7,994,483	67,253	.....	1,897,088	2,017,238	952
16 Springfield.....	.....	2,194	2,700	3,960,125	7,874,350	865,650	.....	8,746,666	8,746,666	1,775
17 Summit.....	.....	2,020	1,910	1,736,500	2,186,900	2,027,360	.....	2,901,968	3,008,268	710
18 Union.....	.....	66,653	\$69,728,126	\$48,928,161	\$91,347,145	\$12,490,515	.....	\$108,797,045	\$108,259,487	.....
19 Westfield.....	.....	40,764	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

TAXING DISTRICT.

Abstract of Ratables and Exemptions in the County of Union, for the Year 1908—(Continued).

	10 PROPERTY EXEMPT FROM TAXATION.						11 APPORTIONMENT OF TAXES.		13 Total tax rate per \$100 valuation.
							12 State school tax.	County tax.	
	a Public schools.	b Other school property.	c Public property.	d Church and charitable.	e Cemeteries and graveyards.	f Total amount of exempt property.			
1 Clark.....	\$1,200			\$2,700	\$2,000	\$5,900	\$477 90	\$1,439 84	90 78
2 Cranford.....	57,600		\$11,000	61,250		129,850	4,104 76	12,960 87	1 37
3 Elizabeth.....	558,850	\$281,100	1,046,850	2,217,100	3,700	4,119,600	44,118 40	182,874 14	1 46
4 Fanwood.....	20,000		1,000	30,000	10,000	61,000	1,041 86	3,136 40	1 52
5 Fanwood Borough.....							446 62	1,945 14	1 50
6 Garwood Borough.....				3,900		20,900	1,066 78	3,182 71	1 23
7 Linden Borough.....	17,050					10,900	3,000 60	9,087 88	65
8 Linden Borough.....	8,800		2,600			26,500	423 17	1,274 52	1 08
9 Mountaine.....	11,200			16,000		27,200	250 96	754 05	1 36
10 New Providence.....	4,000			22,500		4,500	231 47	697 15	1 20
11 New Providence Borough.....	9,000		500	31,000		40,500	432 26	1,301 90	1 35
12 Plainfield.....	428,000		162,500	786,175	54,400	1,430,075	19,498 11	58,694 98	1 22
13 Plainfield.....	40,000		59,200	188,200	12,000	294,400	3,857 66	11,919 80	2 12
14 Roselle Borough.....	70,000			52,000		122,000	1,990 30	5,994 44	1 46
15 Roselle Park.....	26,800		3,700	10,500		41,000	1,875 09	5,647 85	1 17
16 Springfield.....			28,100	12,500	2,800	38,400	787 05	2,370 50	1 45
17 Summit.....	55,600		46,400	262,000	4,500	968,500	8,141 80	24,521 77	1 64
18 Union.....	20,000	10,000	2,500	9,500	31,000	73,000	2,783 70	8,414 14	1 06
19 Westfield.....	52,000		19,000	76,000	17,000	164,000	4,161 26	12,588 02	1 76
Totals.....	\$1,864,100	\$801,100	\$1,372,850	\$3,775,825	\$187,400	\$6,976,275	\$96,778 51	\$297,500 00	.....

TAXING DISTRICT.

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1906.

	1		2	3	4	5	6	7	8	9
	Acres.	NUMBER OF ACRES OR LOTS.								
TAXING DISTRICT.										
1 Allamuchy.....	12,616	127	\$349,507	\$27,945	\$398,852	\$116,091	\$2,750	\$500,193		184
2 Blairstown.....	17,985	500			568,874	324,985	25,415	867,944		367
3 Belvidere.....	13,815	159			751,062	837,060	48,798	1,539,344		436
4 Franklin.....	13,868	68			928,973	196,557	2,800	1,122,730		327
5 Frelinghuysen.....	6,228	145			380,705	99,655	3,130	487,280		201
6 Greenwich.....	14,142	39			463,114	120,120	8,260	574,974		286
7 Harmony.....	18,623	138			519,245	143,449	1,150	661,594		321
8 Hope.....	10,592				507,625	150,550	2,050	656,136		316
9 Hardwick.....	10,592				155,661	35,004	1,620	188,045		105
10 Hackettstown.....	1,613				1,033,390	320,120	10,785	1,348,775		640
11 Independence.....	10,401	120			320,673	116,025	5,180	431,518		190
12 Knowlton.....	13,839	35			523,450	146,300	11,350	686,600		361
13 Lopatcong.....	4,733	551			428,389	50,308	350	478,947		176
14 Mansfield.....	17,306	70			548,850	114,950	3,050	660,750		311
15 Oxford.....	17,683	700			878,000	207,425	1,050	1,084,875		755
16 Pohatcong.....	7,563	1,996			1,544,217	259,276	1,733	1,802,760		1,455
17 Phillipsburg, First Ward.....	11,300				108,175	15,633		123,758		74
Phillipsburg, Second Ward.....	43	684			1,176,150	275,405	13,000	1,485,555		689
Phillipsburg, Third Ward.....	3	429			862,292	135,070	15,400	929,392		607
Phillipsburg, Fourth Ward.....	67	819			374,050	63,155	2,400	439,605		612
Phillipsburg, Fifth Ward.....	35	547			690,365	160,725	2,600	818,490		526
Phillipsburg, Sixth Ward.....	862	575			450,295	170,211	1,400	626,906		471
Washington Borough.....	645	2,124			596,947	94,865		765,758		557
Washington Township.....	10,858	1,183			978,610	34,365		1,012,975		944
Totals.....	205,270	11,010	\$2,383,231	\$4,214,944	\$16,896,028	\$4,634,969	\$243,081	\$21,287,966		11,190

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1906—(Continued).

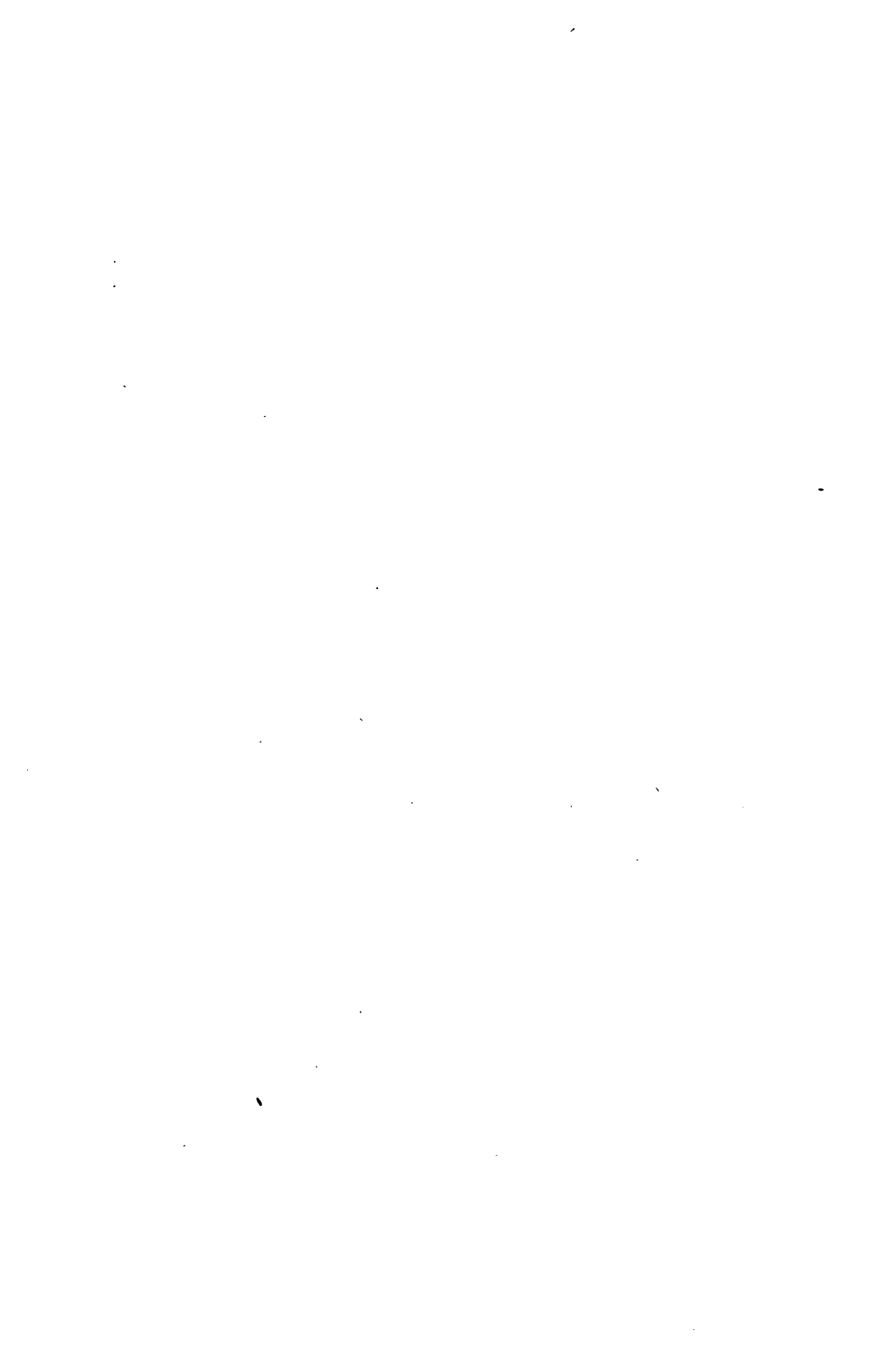
	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.		County tax.	Total tax rate per \$100 valuation.
	a	b	c	d	e	f	11	13		
	Public schools.	Other school property.	Public property.	Church and chart- table.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.			
1	Allamuchy.....	\$8,400	\$190,000	\$800	\$13,200	\$8,500	\$841.70	\$2,182.24	\$1.08	
2	Biarstown.....	8,500				252,700	1,460.84	3,786.46	1.25	
3	Bevidere.....	22,000		76,000	35,000	160,375	2,650.84	6,713.95	1.35	
4	Franklin.....	7,150		1,000	20,800	30,650	1,889.28	4,882.94	1.38	
5	Frelinghuysen.....	2,000			8,500	10,500	819.89	2,152.68	1.06	
6	Greenwich.....	2,200			25,600	46,400	967.84	2,482.49	1.08	
7	Harmony.....	5,400			11,600	18,500	1,115.51	2,882.50	1.16	
8	Hope.....	5,700	4,000		17,300	29,600	1,074.10	2,862.54	1.17	
9	Hardwick.....	1,000			200	1,200	316.12	824.77	1.05	
10	Hacketstown.....	40,000	210,000	8,000	71,000	825,000	2,289.66	5,884.43	1.55	
11	Independence.....	2,700			10,400	14,600	1,725.14	4,467.88	1.30	
12	Knowlton.....	7,800			25,700	36,000	1,674.84	4,282.75	1.16	
13	Lopatcong.....	5,000		25,000		8,000	1,171.89	2,982.90	1.12	
14	Mansfield.....	15,600			20,000	52,000	1,525.14	3,947.88	1.30	
15	Oxford.....	1,800			12,000	14,600	1,725.14	4,467.88	1.30	
16	Pohatcong.....	16,850			13,400	39,950	1,624.74	4,186.30	1.17	
17	Phillipsburg.....	70,500		6,000	28,500	89,500	3,068.61	7,889.98	1.17	
	Phillipsburg, First Ward.....		8,000		103,200	2,405.25	6,068.11	15,698.11	1.98	
	Phillipsburg, Second Ward.....				28,500	2,405.25	2,405.25	6,068.11	1.98	
	Phillipsburg, Third Ward.....				39,500	3,650.00	1,653.93	4,274.74	1.98	
	Phillipsburg, Fourth Ward.....		5,000	3,000	1,000	36,000	1,624.74	4,186.30	1.98	
	Phillipsburg, Fifth Ward.....			10,000	8,000	22,000	1,972.83	5,070.49	1.98	
	Phillipsburg, Sixth Ward.....				21,000	42,000	1,287.83	3,310.84	1.98	
	Washington Borough.....	4,000		12,000	105,500	145,700	1,284.04	3,310.84	1.98	
	Washington Township.....	4,500		600	8,700	14,800	2,526.11	6,449.40	1.56	
	Totals.....	\$289,550	\$417,000	\$145,800	\$566,025	\$69,050	\$85,822.49	\$22,875.00		

TAXING DISTRICT.

Abstract of Retables and Exemptions in the State of New Jersey, for the Year 1906.

COUNTY.	Total valuation of real estate.	Valuation of personal estate.	Deductions for debt (Other than mortgage indebtedness.)	Valuation as equalized by county board.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.	
					Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.
1 Atlantic.....	\$55,971,785 00	\$4,866,479 00	.....	\$60,838,214 00	\$648,470	\$715,950	\$824,720	\$23,185	\$1,922,275	\$101,980 08	\$160,000 00
2 Bergen.....	55,080,687 00	5,949,486 00	.....	60,030,173 00	946,920	460,855	1,070,055	116,860	2,686,882	92,400 66	278,917 88
3 Burlington.....	23,994,690 00	5,147,661 00	\$156,863	25,901,888 00	861,800	708,600	1,186,800	88,525	2,688,225	43,623 78	207,232 84	
4 Camden.....	56,484,796 45	5,616,602 57	6,500	62,068,899 02	1,048,900	74,200	1,388,625	167,425	5,283,190	89,706 52	368,260 92	
5 Cape May.....	18,680,927 00	1,459,294 00	.....	20,140,221 00	145,250	24,000	188,222	8,850	687,987	20,900 10	62,880 00
6 Cumberland.....	18,160,325 00	4,404,293 00	150,894	22,564,618 00	323,200	46,425	268,475	25,850	1,084,175	53,118 87	100,000 00	
7 Essex.....	398,87,017 00	59,514,368 00	2,712,825	6,413,768,195 00	6,144,650	1,106,450	21,932,640	2,568,135	44,689,175	476,489 60	1,367,042 72	
8 Gloucester.....	19,868,398 00	3,460,391 00	.....	23,328,789 00	166,550	.....	7,017,600	858,000	21,772,110	23,869 68	106,000 00
9 Hudson.....	274,308,174 00	26,158,863 00	.....	299,467,037 00	4,167,577	1,945,300	6,416,600	858,000	21,772,110	480,320 53	1,481,238 63
10 Hunterdon.....	48,411,448 00	5,328,883 00	584,340	53,740,331 00	1,191,575	8,075,918	2,886,850	71,000	13,171,848	38,106 57	681,500 00	
11 Mercer.....	97,357,646 00	14,529,860 00	1,477,846	111,700,346 00	1,111,700	1,080,900	1,581,750	438,000	4,107,690	100,000 00	385,000 00	
12 Middlesex.....	60,259,097 00	8,298,740 00	92,658	68,550,495 00	967,000	1,938,000	2,886,720	188,570	4,107,690	108,016 06	269,400 00	
13 Monmouth.....	82,624,592 00	6,043,557 00	942,662	89,570,711 00	584,000	159,850	2,891,700	170,850	7,280,395	104,815 08	259,400 00	
14 Morris.....	111,104,641 00	20,621,726 00	.....	131,726,367 00	167,970	5,000	3,704,800	386,615	10,682,580	17,879 89	84,510 64
15 Ocean.....	11,104,641 00	2,621,726 00	27,725	13,726,367 00	167,970	.....	3,184,100	521,600	10,682,580	13,804 94	84,510 64
16 Passaic.....	11,778,591 00	8,588,405 00	214,769	15,167,327 00	1,882,890	243,260	4,820,670	441,600	10,682,580	14,204 84	857,875 47	
17 Salem.....	19,062,599 00	3,679,605 00	105,081	22,742,285 00	1,882,890	17,500	5,581,200	441,600	884,900	36,824 70	160,000 00	
18 Somerset.....	10,589,058 00	6,677,088 00	275,988	13,261,146 00	390,430	5,200	558,240	93,025	1,205,515	36,824 70	160,000 00	
19 Sussex.....	61,947,145 00	12,690,515 00	40,615	74,637,660 00	1,384,100	301,100	3,775,325	137,400	5,978,900	68,775 51	287,500 00	
20 Union.....	16,866,028 00	4,684,969 00	243,081	21,550,997 00	289,550	145,800	566,025	59,050	1,476,925	35,822 49	92,875 00	
21 Warren.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	\$1,366,004,357 45	\$208,428,490 57	\$7,162,206 \$1,570,210,073 02	\$22,569,217 \$8,210,245	\$51,661,782	\$46,381,640	\$5,745,950	\$2,062,528 54	\$134,518,884	\$2,062,528 54	\$6,296,688 77	

a. Essex county rates were lowered by the County Board of Taxation from \$415,888,528 to \$415,755,628, a decrease of \$82,000.
 b. Sussex county rates were raised by the County Board of Taxation from \$12,980,208 to \$13,540,147, an increase of \$559,939.
 c. Union county rates were raised by the County Board of Taxation from \$108,797,045 to \$106,259,437, an increase of \$2,462,392.



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