

Salem County Board of Taxation



2015 ABSTRACT OF RATABLES

Steven H. Caltabiano, CTA, President
G. Christopher Connor, Commissioner

Brenda H. Hall, Vice-President
Angela Susan Voros, Commissioner

John Snyder, CTA, Tax Administrator
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2015 ABSTRACT OF RATABLES ~ COUNTY OF SALEM

		1		2	3	4	5	6	
		TAXABLE VALUE		Total Taxable Value of Land and Improvements (Col. 1(a) + (b))	Total Taxable Value of Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2 - 3)	Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Col. 4 + 5)	
		(a)	(b)						
TAXING DISTRICT		Land	Improvements (Includes partial Exemptions and Abatements)						
1	ALLOWAY	\$ 92,241,200	\$ 187,277,300	\$ 279,518,500		\$ 279,518,500	\$ 406,893	\$ 279,925,393	1
2	CARNEY'S POINT	\$ 202,689,200	\$ 528,306,800	\$ 730,896,000		\$ 730,896,000	\$ 809,372	\$ 731,705,372	2
3	ELMER	\$ 21,505,600	\$ 83,643,500	\$ 105,149,100		\$ 105,149,100	\$ -	\$ 105,149,100	3
4	EL SINBORO	\$ 44,623,700	\$ 75,277,700	\$ 119,901,400		\$ 119,901,400	\$ 266,579	\$ 120,167,979	4
5	LOWER ALLOWAY CREEK	\$ 32,989,800	\$ 179,204,000	\$ 212,193,800		\$ 212,193,800	\$ 249,916	\$ 212,443,716	5
6	MANNINGTON	\$ 43,216,400	\$ 170,871,600	\$ 214,088,000		\$ 214,088,000	\$ 796,500	\$ 214,884,500	6
7	OLDMANS	\$ 60,773,400	\$ 171,818,500	\$ 232,591,900		\$ 232,591,900	\$ 524,568	\$ 233,116,468	7
8	PENNS GROVE	\$ 44,402,700	\$ 131,452,500	\$ 175,855,200		\$ 175,855,200	\$ -	\$ 175,855,200	8
9	PENNSVILLE	\$ 344,321,431	\$ 729,292,200	\$ 1,073,613,631		\$ 1,073,613,631	\$ 1,539,239	\$ 1,075,152,870	9
10	PILESGROVE	\$ 166,108,800	\$ 312,645,500	\$ 478,754,300		\$ 478,754,300	\$ -	\$ 478,754,300	10
11	PITTS GROVE	\$ 169,471,600	\$ 434,980,500	\$ 604,452,100		\$ 604,452,100	\$ 1,084,474	\$ 605,536,574	11
12	QUINTON	\$ 54,110,800	\$ 134,823,300	\$ 188,934,100		\$ 188,934,100	\$ 651,835	\$ 189,585,935	12
13	SALEM	\$ 64,012,400	\$ 157,794,596	\$ 221,806,996		\$ 221,806,996	\$ 2,155,317	\$ 223,962,313	13
14	UPPER PITTS GROVE	\$ 145,363,800	\$ 195,646,000	\$ 341,009,800		\$ 341,009,800	\$ 915,624	\$ 341,925,424	14
16	WOODSTOWN	\$ 107,671,600	\$ 180,052,200	\$ 287,723,800		\$ 287,723,800	\$ 1,175,008	\$ 288,898,808	15
		\$ 1,693,402,431	\$ 3,673,086,196	\$ 5,266,488,627	\$ -	\$ 5,266,488,627	\$ 10,575,325	\$ 5,277,063,952	

A = REASSESSMENT
R = REVALUATION
E = EXCLUDES SPECIAL EXEMPTION

2015 ABSTRACT OF RATABLES ~ COUNTY OF SALEM

		7	8	9		10		11	
		General Tax Rate to Apply per \$100 Valuation	County Equallzation Table Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	(a)	(b)	EQUALIZATION		Net Valuation on Which County Taxes are Apportioned (Col. 6+9a+9b-10a+10b)	
				True Value of Expired "UEZ" (Urban Enterprise Zone) Abatements	True Value of Class II Railroad Property (C. 139, L. 1966)	(a)	(b)		
TAXING DISTRICT						Amounts Deducted Under R.S. 54:3-17 to 19	Amounts Added Under R.S. 54:3-17 to 19		
1	ALLOWAY	2.718	94.88			\$ -	\$ 16,233,385	\$ 296,158,778	1
2	CARNEY'S POINT	2.697	105.33			\$ (26,949,683)	\$ -	\$ 704,765,689	2
3	ELMER	2.797	105.65			\$ (4,981,089)	\$ -	\$ 100,168,011	3
4	ELSINBORO	2.422	112.34			\$ (12,842,950)	\$ -	\$ 107,325,029	4
5	LOWER ALLOWAY CREEK	1.441	69.76			\$ -	\$ 93,515,261	\$ 305,958,977	5
6	MANNINGTON	2.523	107.33			\$ (11,092,648)	\$ -	\$ 203,791,862	6
7	OLDMANS	2.389	96.49			\$ -	\$ 10,301,399	\$ 243,417,867	7
8	PENNS GROVE	3.731	116.01			\$ (22,725,901)	\$ -	\$ 153,129,299	8
9	PENNSVILLE	3.480	101.78			\$ -	\$ 40,117,541	\$ 1,116,270,411	9
10	PILESGROVE	2.600	109.65			\$ (40,493,707)	\$ -	\$ 438,260,593	10
11	PITTSGROVE	3.026	94.66			\$ -	\$ 35,963,841	\$ 641,600,416	11
12	QUINTON	2.630	98.65			\$ -	\$ 3,810,624	\$ 193,396,559	12
13	SALEM	3.866	126.86			\$ (41,254,032)	\$ -	\$ 182,708,281	13
14	UPPER PITTSGROVE	2.264	113.03			\$ (37,228,146)	\$ -	\$ 304,697,278	14
15	WOODSTOWN	3.060	105.49			\$ (13,965,098)	\$ -	\$ 274,933,710	15
					\$ -	\$ (211,533,254)	\$ 199,942,051	\$ 5,266,472,749	

2015 ABSTRACT OF RATABLES ~ COUNTY OF SALEM

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APPORTIONMENT OF TAXES

Section A

TAXING DISTRICT	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From				III Net County Taxes Apportioned (12A1 + 12A11)	IV Municipal Budget State Aid (R.S. 52:27D- 118:40)	V Net County Taxes Apportioned Less Municipal Budget State Aid (Col. AIII - IV)	
		(a)		(b)					
		County Equalization Table Appeals (R.S. 54:51A-4)		Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					
		DEDUCT	ADD	DEDUCT	ADD				
		OVERPAYMENT	UNDERPAYMENT	OVERPAYMENT	UNDERPAYMENT				
1 ALLOWAY	\$ 2,902,432.37			\$ 2,095.97	\$ -	\$ 2,900,336.40	\$ -	\$ 2,900,336.40	1
2 CARNEY'S POINT	\$ 6,906,787.44			\$ 22,953.43	\$ -	\$ 6,883,834.01	\$ -	\$ 6,883,834.01	2
3 ELMER	\$ 981,672.33			\$ -	\$ -	\$ 981,672.33	\$ -	\$ 981,672.33	3
4 ELSINBORO	\$ 1,051,812.95			\$ 8,102.30	\$ -	\$ 1,043,710.65	\$ -	\$ 1,043,710.65	4
5 LOWER ALLOWAY CREEK	\$ 2,998,476.85			\$ -	\$ -	\$ 2,998,476.85	\$ -	\$ 2,998,476.85	5
6 MANNINGTON	\$ 1,997,212.69			\$ 2,759.18	\$ -	\$ 1,994,453.51	\$ -	\$ 1,994,453.51	6
7 OLDMANS	\$ 2,385,557.85			\$ 7,276.05	\$ -	\$ 2,378,281.80	\$ -	\$ 2,378,281.80	7
8 PENNS GROVE	\$ 1,500,706.61			\$ 1,867.97	\$ -	\$ 1,498,838.64	\$ -	\$ 1,498,838.64	8
9 PENNSVILLE	\$ 10,929,937.54			\$ 51,369.28	\$ -	\$ 10,878,568.26	\$ -	\$ 10,878,568.26	9
10 PILESGROVE	\$ 4,295,066.79			\$ 20,969.91	\$ -	\$ 4,274,096.88	\$ -	\$ 4,274,096.88	10
11 PITTS GROVE	\$ 6,286,869.45			\$ 6,816.10	\$ -	\$ 6,280,053.35	\$ -	\$ 6,280,053.35	11
12 QUINTON	\$ 1,895,336.14			\$ 1,661.03	\$ -	\$ 1,893,675.11	\$ -	\$ 1,893,675.11	12
13 SALEM	\$ 1,790,588.26			\$ 21,067.64	\$ -	\$ 1,769,520.62	\$ -	\$ 1,769,520.62	13
14 UPPER PITTS GROVE	\$ 2,986,111.88			\$ 2,397.75	\$ -	\$ 2,983,714.13	\$ -	\$ 2,983,714.13	14
15 WOODSTOWN	\$ 2,694,421.00			\$ 5,560.73	\$ -	\$ 2,688,860.27	\$ -	\$ 2,688,860.27	15
	\$ 51,602,990.15	\$ -	\$ -	\$ 154,897.34	\$ -	\$ 51,448,092.81	\$ -	\$ 51,448,092.81	
				\$ 154,897.34					

2015 ABSTRACT OF RATABLES ~ COUNTY OF SALEM

12											
APPORTIONMENT OF TAXES											
Section B			Section C							Section D	
Local Taxes To Be Raised For											
County	(b)	(c)	I			II			Total Tax Levy On Which	Tax Rate Is Computed (12AV+B(a)+B(b)+B(c)+ CI(a)+CI(b)+CI(c)+CII)	
	Local Health	County	District School Purposes			Local Municipal Purposes					
	Library Taxes	Services Taxes (R.S. 26:3A2-19)	Open Space Tax	(a)	(b)	(c)	(a)	(b)			(c)
			As Required By District School Budget	Regional Consolidation And Joint School Budgets	As Required By Local Municipal Budget	Local Municipal Budget	Municipal Open Space	Municipal Library			
1	ALLOWAY	\$ -	\$ -	\$ 59,375.46	\$ 3,946,751.00	\$ -	\$ -	\$ 685,848.00	\$ 13,996.00	\$ -	\$ 7,606,306.86
2	CARNEY'S POINT	\$ -	\$ -	\$ 140,894.71	\$ -	\$ 9,511,374.00	\$ -	\$ 3,183,429.88	\$ 7,317.00	\$ -	\$ 19,726,849.60
3	ELMER	\$ -	\$ -	\$ 20,097.65	\$ 1,337,150.00	\$ -	\$ -	\$ 601,328.00	\$ -	\$ -	\$ 2,940,247.98
4	ELSINBORO	\$ -	\$ -	\$ 21,358.76	\$ 1,438,100.00	\$ -	\$ -	\$ 408,190.06	\$ -	\$ -	\$ 2,909,359.47
5	LOWER ALLOWAY CREEK	\$ -	\$ -	\$ 61,387.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,059,864.28
6	MANNINGTON	\$ -	\$ -	\$ 40,829.03	\$ 2,736,051.00	\$ -	\$ -	\$ 606,088.71	\$ 42,975.00	\$ -	\$ 5,420,397.25
7	OLDMANS	\$ -	\$ -	\$ 48,683.19	\$ 2,716,494.00	\$ -	\$ -	\$ 425,647.34	\$ -	\$ -	\$ 5,569,106.33
8	PENNS GROVE	\$ -	\$ -	\$ 30,684.03	\$ -	\$ 2,130,951.00	\$ -	\$ 2,899,834.21	\$ -	\$ -	\$ 6,560,307.88
9	PENNSVILLE	\$ -	\$ -	\$ 222,644.12	\$ 19,289,700.00	\$ -	\$ -	\$ 7,019,000.42	\$ -	\$ -	\$ 37,409,912.80
10	PILESGROVE	\$ -	\$ -	\$ 87,468.61	\$ -	\$ 6,776,469.00	\$ -	\$ 1,163,374.00	\$ 143,627.00	\$ -	\$ 12,445,035.39
11	PITTS GROVE	\$ -	\$ -	\$ 128,565.82	\$ 10,034,623.00	\$ -	\$ -	\$ 1,816,646.81	\$ 60,553.00	\$ -	\$ 18,320,441.98
12	QUINTON	\$ -	\$ -	\$ 38,767.05	\$ 2,627,664.00	\$ -	\$ -	\$ 524,736.71	\$ -	\$ -	\$ 4,984,842.87
13	SALEM	\$ -	\$ -	\$ 36,212.47	\$ 2,490,268.00	\$ -	\$ -	\$ 4,301,154.30	\$ -	\$ 60,908.42	\$ 8,658,063.81
14	UPPER PITTS GROVE	\$ -	\$ -	\$ 61,082.53	\$ 4,114,702.00	\$ -	\$ -	\$ 512,090.34	\$ 68,385.00	\$ -	\$ 7,739,974.00
15	WOODSTOWN	\$ -	\$ -	\$ 55,043.79	\$ -	\$ 4,270,954.00	\$ -	\$ 1,781,627.52	\$ 43,333.50	\$ -	\$ 8,839,819.08
		\$ -	\$ -	\$ 1,063,094.55	\$ 50,629,503.00	\$ 22,689,748.00	\$ -	\$ 25,928,996.30	\$ 380,186.50	\$ 60,908.42	\$ 152,190,529.58

2015 ABSTRACT OF RATABLES ~ COUNTY OF SALEM

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REAL PROPERTY EXEMPT FROM TAXATION									
	(a)	(b)	(c)	(d)	(e)	(f)	(g)		
	Public School Property	Other School Property	Public Property	Church and Charitable Property	Cemeterles and Graveyards	Other Exemptions Not Included in Foregoing Classifications	Total Amount of Real Property Exempt From Taxation (a+b+c+d+e+f)		
1	ALLOWAY	\$ 6,322,500	\$ 6,301,300	\$ 20,755,900	\$ 5,806,700	\$ 56,700	\$ 1,721,800	\$ 40,964,900	1
2	CARNEY'S POINT	\$ 44,033,100	\$ 5,042,200	\$ 36,955,800	\$ 14,653,300	\$ 26,200	\$ 20,119,600	\$ 120,830,200	2
3	ELMER	\$ 1,905,100	\$ -	\$ 3,804,200	\$ 4,162,500	\$ -	\$ 24,922,400	\$ 34,794,200	3
4	ELSINBORO	\$ 1,130,000	\$ -	\$ 1,593,000	\$ 266,600	\$ 32,400	\$ 1,823,300	\$ 4,845,300	4
5	LOWER ALLOWAY CREEK	\$ 4,308,500	\$ -	\$ 12,340,500	\$ 1,664,225	\$ 74,300	\$ 39,200	\$ 18,426,725	5
6	MANNINGTON	\$ 13,598,200	\$ 1,120,000	\$ 35,961,100	\$ 1,836,000	\$ 63,100	\$ 1,577,000	\$ 54,154,400	6
7	OLDMANS	\$ 7,988,900	\$ -	\$ 34,864,200	\$ 5,495,400	\$ 201,200	\$ 13,628,200	\$ 62,177,900	7
8	PENNS GROVE	\$ 16,343,300	\$ -	\$ 6,632,200	\$ 13,746,300	\$ 224,200	\$ 24,812,800	\$ 61,758,800	8
9	PENNSVILLE	\$ 40,085,000	\$ -	\$ 47,973,000	\$ 24,246,900	\$ 657,600	\$ 23,754,300	\$ 136,716,800	9
10	PILESGROVE	\$ 464,100	\$ -	\$ 9,868,900	\$ 6,771,300	\$ 647,600	\$ 9,888,900	\$ 27,640,800	10
11	PITTSGROVE	\$ 21,744,100	\$ -	\$ 20,054,800	\$ 7,559,600	\$ 455,700	\$ 11,546,000	\$ 61,360,200	11
12	QUINTON	\$ 5,217,400	\$ -	\$ 3,671,800	\$ 8,921,200	\$ 38,900	\$ 4,778,100	\$ 22,627,400	12
13	SALEM	\$ 11,962,700	\$ 1,075,400	\$ 32,832,700	\$ 15,509,196	\$ 824,400	\$ 31,170,845	\$ 93,375,241	13
14	UPPER PITTSGROVE	\$ 11,234,000	\$ -	\$ 2,415,500	\$ 5,366,000	\$ 621,400	\$ 7,250,000	\$ 26,886,900	14
15	WOODSTOWN	\$ 17,511,300	\$ -	\$ 6,095,400	\$ 10,382,800	\$ 10,000	\$ 32,789,800	\$ 66,789,300	15
		\$ 203,848,200	\$ 13,538,900	\$ 275,819,000	\$ 126,387,021	\$ 3,933,700	\$ 209,822,245	\$ 833,349,066	

2015 ABSTRACT OF RATABLES ~ COUNTY OF SALEM

		14				15			
		AMOUNT OF MISCELLANEOUS REVENUES FOR THE SUPPORT OF THE LOCAL MUNICIPAL BUDGET				DEDUCTIONS ALLOWED (C. 73, L. 1976)			
		(a)	(b)	(c)	(d)	(a)	(b)		
		Surplus Revenues Apportioned	Receipts From Revenues Anticipated	Receipts From Delinquent Tax and Liens	Total of Miscellaneous Revenues (a+b+c)	Full Estimated Amount of Senior Citizen, Totally Disabled and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	Veterans Deductions		
								TAXING DISTRICT	
1	ALLOWAY	\$ 190,209.57	\$ 691,132.40	\$ 220,000.00	\$ 1,101,341.97	\$ 12,000	\$ 39,750	ALLOWAY	1
2	CARNEY'S POINT	\$ 825,000.00	\$ 4,719,971.57	\$ 525,000.00	\$ 6,069,971.57	\$ 21,500	\$ 74,250	CARNEYS POINT TWP	2
3	ELMER	\$ 138,000.00	\$ 263,011.53	\$ 28,000.00	\$ 429,011.53	\$ 7,000	\$ 10,250	ELMER	3
4	EL SINBORO	\$ 190,000.00	\$ 129,086.14	\$ 35,900.00	\$ 354,986.14	\$ 2,750	\$ 16,250	EL SINBORO	4
5	LOWER ALLOWAY CREEK	\$ 111.00	\$ 111.00	\$ 111.00	\$ 333.00	\$ 7,750	\$ 20,000	LOWER ALLOWAYS CREEK	5
6	MANNINGTON	\$ 210,000.00	\$ 324,223.00	\$ 95,000.00	\$ 629,223.00	\$ 5,250	\$ 16,250	MANNINGTON	6
7	OLDMANS	\$ 730,542.00	\$ 1,078,777.32	\$ 100,000.00	\$ 1,909,319.32	\$ 6,000	\$ 23,500	OLDMANS TWP	7
8	PENNS GROVE		\$ 2,773,913.20	\$ 680,000.00	\$ 3,453,913.20	\$ 9,500	\$ 19,250	PENNS GROVE	8
9	PENNSVILLE	\$ 1,460,000.00	\$ 6,608,967.48	\$ 833,000.00	\$ 8,901,967.48	\$ 29,500	\$ 161,000	PENNSVILLE	9
10	PILESGROVE	\$ 360,240.00	\$ 644,530.81	\$ 385,000.00	\$ 1,389,770.81	\$ 5,750	\$ 39,000	PILESGROVE	10
11	PITTS GROVE	\$ 515,000.00	\$ 1,251,895.52	\$ 195,000.00	\$ 1,961,895.52	\$ 32,500	\$ 78,750	PITTS GROVE	11
12	QUINTON	\$ 258,000.00	\$ 443,446.90	\$ 150,000.00	\$ 851,446.90	\$ 15,000	\$ 27,750	QUINTON TWP	12
13	SALEM	\$ 300,000.00	\$ 2,729,386.29	\$ 663,000.00	\$ 3,692,386.29	\$ 9,000	\$ 29,250	SALEM	13
14	UPPER PITTS GROVE	\$ 252,988.00	\$ 553,162.97	\$ 319,540.00	\$ 1,125,690.97	\$ 11,750	\$ 31,000	UPPER PITTS GROVE	14
15	WOODSTOWN		\$ 1,549,575.61	\$ 200,000.00	\$ 1,749,575.61	\$ 8,500	\$ 31,750	WOODSTOWN	15
		\$ 5,430,090.57	\$ 23,761,190.74	\$ 4,429,551.00	\$ 33,620,832.31	\$ 183,750	\$ 618,000		

ADDENDUM #2 TO ABSTRACT OF RATABLES FOR SALEM COUNTY

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

ADDENDUM #3 TO ABSTRACT OF RATABLES FOR SALEM COUNTY

		State Aid Adjustment for BPP			REAP Distribution Summary		
		1	2	3	4	5	6
		COUNTY (12AV)	SCHOOL (12AV)	MUNICIPAL (12AV)	ELIGIBLE PROPERTY ASSESSMENTS	R.E.A.P. AID	TAX RATE CREDIT
Taxing District							
1	ALLOWAY	-	-	-			-
2	CARNEYS POINT TWP	-	-	-			-
3	ELMER	-	8,312	-			-
4	ELSINBORO	-	-	-			-
5	LOWER ALLOWAYS C	-	-	-			-
6	MANNINGTON	-	-	-			-
7	OLDMANS TWP	-	-	-			-
8	PENNS GROVE	-	16,118	-			-
9	PENNSVILLE	-	-	-			-
10	PILESGROVE	-	-	-			-
11	PITTSGROVE	-	-	-			-
12	QUINTON TWP	-	-	-			-
13	SALEM	-	15,800	-			-
14	UPPER PITTSGROVE	-	-	-			-
15	WOODSTOWN	-	11,436	-			-
		\$ -	\$ 51,666	\$ -	\$ -	\$ -	


OVERALL COUNTY TAX RATES			
THE DEBITS AND CREDITS FOUND BELOW ARE ATATUTORY ADJUSTMENTS MADE TO THE APPROVED BUDGETS DUE TO OVERPAYMENTS AND UNDERPAYMENTS OF PRIOR YEAR TAXES AS RESULT OF BOTH COUNTY AND STATE TAX APPEAL JUDGMENTS.	SUM OF NET VALUATIONS ON WHICH COUNTY TAXES ARE APPORTIONED (COL 11, ABSTRACT OF RATABLES) FOR PARTICIPATING MUNICIPALITIES	TOTAL TAXES APPORTIONED	OVERALL COUNTY TAX RATES
	COLUMN A	COLUMN B	COLUMN C (COL. B / COL. A)
COUNTY BUDGET \$ 51,448,092.81 CREDIT DEBIT \$ 154,897.34 TAXES APPORTIONED \$ 51,602,990.15	\$ 5,265,472,749	\$ 51,602,990.15	0.98002578
County Percentage Level of Taxable Value of Real Property is 100%			

SPECIAL TAXING DISTRICTS			
	FIRE DISTRICTS FOR PITTSGROVE TWP.	RATABLES	RATE
	District #1	\$159,971,942	0.117
	District #2	\$262,858,900	0.097
	District#3	\$182,705,642	0.151

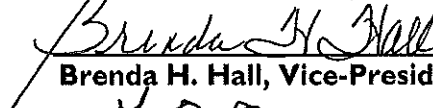
2013 ABSTRACT CERTIFICATION

Total Amount of Miscellaneous Revenues including Surplus Revenues Apporopriated For the Support of the County Budget	\$26,407,755.29
Rate per \$100 to be applied to Column II for apportionment of County Taxes	0.98002578
Net County Taxes Apportioned (Column I2A III)	\$51,448,092.81
* Adjustments (Net Total (Column I2A I))	(\$154,897.34)
Total County Taxes Apportioned (including adjustments - Total I2 A I)	\$51,602,990.15
* Net Overpayments are added to the Net Taxes Apportioned; Net Underpayments are deducted from the net Taxes Apportioned	
Rate per \$100 to be applied to Column for apportionment of County Open Space Taxes	0.02006394
County Percentage Level of Taxable Values of Real Property is 100%	

SALEM COUNTY BOARD OF TAXATION



Steven H. Caltabiano, President



Brenda H. Hall, Vice-President

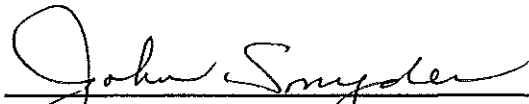


G. Christopher Connor, Commissioner

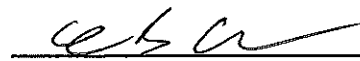


Angela Susan Voros, Commissioner

ATTEST:


John Snyder, Tax Administrator

I hereby certify this to be a true copy of the Abstract of Ratables and Exemptions for the County of SALEM,
State of New Jersey for the year 2013 as filed with me by the SALEM COUNTY BOARD OF TAXATION



Katie Coleman, County Treasurer

2015 SALEM COUNTY TAX ASSESSORS

TAXING DISTRICT	ASSESSORS	TELEPHONE NUMBER	P. O. ADDRESS	ASSESSOR AND OFFICE STAFF HOURS PUBLIC HOURS
Alloway Township allowayassessor@comcast.net	Lisa Perella	935-4080 Ext. 207 Fax 935-9198	P. O. Box 357, Alloway, NJ 08001	Assessor: Wednesday 3:30-5:30pm
Carneys Point Township ks.hill@yahoo.com	Kathleen Hill	299-0070 Ext. 119 Fax 299-1564	Town Hall, 303 Harding Hwy., Carneys Point, NJ 08069	Assessor: Mon. 4:30 – 8:00pm 1 st & 3 rd Wed. 4:30-7:00pm Staff Hrs: Tues:00-4:30 Thurs 1:00-4:30 Fri.1:30-4:30pm
Elmer Borough assessor@elmerboroughnj.com	Roy A.Duffield	358-4010 Ext 17 Fax 358-0019	120 S. Main St., P. O. Box 882, Elmer, NJ 08318	Assessor: 1 st & 3 rd Tuesday 5:30-7:30pm 2 nd & 4 th Wed. 5:30-7:30pm Field hrs by appt.
Elsinboro Township marie.procacci@hotmail.com	Marie Procacci	609-381-3800 Fax 935-9011	619 Salem-Ft Elfsborg Rd., Salem NJ 08079	Assessor: by appt. only. No office staff.
Lower Alloways CreekTwp. taxassessor@comcast.net txassr@lowerallowayscreek-nj.gov	Roy A. Duffield	759-4610 Fax 935-9176	P. O. Box 157, Hancocks Bridge, NJ 08038	Assessor: 1 st & 3 rd Monday 5:30-7:30pm Field Hrs. 2 nd & 4 th Mon. 5:30-7:30pm or appt.
Mannington Township taxassessor@manningtontwp.com	Donna Harris	935-6999 Fax 935-6557	491 Rt 45, Mannington, NJ 08079	Assessor: Mon. 6:30- 8:00pm & 1 st Thurs each month 7:00-8:30pm Staff – same as Assessor.
Oldmans Township mraio2@comcast.net	Michael Raio	299-6600 Fax 299-4890	P. O. Box 416, 40 Freed Rd., Pedricktown, NJ 08067	Assessor: Thursday 6:00–8:00 pm. No office staff Field inspections as needed
Penns Grove Borough marie.procacci@hotmail.com	Marie Procacci	299-0098 Ext. 116 Fax 299-3411	P. O. Box 527, Penns Grove, NJ 08069	Assessor: Wed. 4:45- 6:45pm No office staff
Pennsville Township pvtaxassessor@pvtwp.com	Marie Procacci	678-3089 Ext 135 Fax 678-3023	90 N. Broadway, Pennsville, NJ 08070	Assessor: Wed. 8:30am-4:30pm Thurs8:30-12:00 Staff: Mon-Thurs 8:30am-2:30pm Fri 8:30-12:00
Piles Grove Township brosenberger@pilesgrovenj.org.	Brian Rosenberger	769-4186 Fax 769-5490	1180 Route 40, Piles Grove, NJ 08098	Assessor: 1 st & 3 rd Thursday 5:00-7:00pm No office staff. Field hrs as needed
Pittsgrove Township lperella@pittsgrovetownship.com	Lisa J. Perella	358-2300 Ext. 11 Fax 358-3055	989 Centerton Road, Pittsgrove, NJ 08318	Assessor:Tues.& Thurs. 8:30am–5:00 pm-Wed.-8:30am-3:00 pm. Staff: M-F 8:30am-5:00pm
Quinton Township qtntwpassessor@comcast.net	Brian Rosenberger	935-1998 Fax 935-6817	P. O. Box 65, Quinton, NJ 08072	Assessor: 2 nd & 4 th Thurs 5:00-7:00pm No office staff Field hrs as needed
Salem City marie.procacci@hotmail.com	Marie Procacci	935-2024 Fax 935-6360	17 New Market Street, Salem, NJ 08079	Assessor: Thurs. 1 – 4:30 pm.; field hrs as needed
Upper Pittsgrove Twp. upperpittsgroveassessor@comcast.net	Michael Raio	358-3890 Fax 358-1160	431 Route 77, Elmer, NJ 08318	Assessor: Tuesday. 6:00-8:00pm No office staff. Field hrs as needed
Woodstown Borough gregb@robbinsville-twp.org	Greg Busa	769-2200 Ext. 25 Fax 769-4297	Borough Hall, P. O. Box 286, Woodstown, NJ 08098	Assessor: Friday. 8:00 - 12:00 am No office staff.

2015 SALEM COUNTY TAX COLLECTORS

TAXING DISTRICT/ COLLECTOR	TELEPHONE NUMBER	FAX NUMBER	COLLECTOR'S HOURS
Alloway D. Michelle Allen allowaycoll@comcast.net	935-4080 Ext. 206	935-9198	Thursday 4:30 – 7:00 pm
Carneys Point Elizabeth A. Ruhl bethr@carneyspointtwp.org	299-0070 Ext. 143	299-5505	Collector: Mon. – Fri. 8:00am-4:30pm
Elmer Joanne M. Eddy collector@elmerboroughnj.com	358-4010 Ext. 16	358-4870	Tuesday 4:00 – 7:00 pm
Elsinboro Joanne M. Eddy collector@elsinborotownship.com	935-2200 Ida Forest Deputy	935-9011	Monday & Wednesday 12:00 – 6:00 pm
LAC D. Michelle Allen mmitchelltc@comcast.net	935-1549 Ext.6250	935-1675	Tues. 7:30 – 10:30 am; Tues. 3:30 – 6:00pm
Mannington Lynne H. Stiles mannington.collector@comcast.net	935-0421	935-6557	Monday 5–8:00pm ; 1 st Thurs. each month 7:00–8:30pm 1 st Tues.,Feb, May, Aug, Nov.10am-3pm
Oldmans Margie Schieber oldmanstaxcollector@comcast.net	299-2770	299-4890	Monday & Thursday 6:30 – 8:00 pm. and 1 st Monday & 1 st Wed. of month 2:00 – 4:00pm
Penns Grove Elizabeth A. Ruhl bethr@carneyspointtwp.org	299-0070 Ext. 143	299-5505	Collector: Mon. – Fri. 8:00am-4:30pm
Pennsville Lauren Schoonmaker pvtaxofc@pvtwp.com	678-3089 Ext134	678-3023	Mon. – Fri. 8:30 am – 4:30 pm
Pilesgrove Donna Denham ddenham@pilesgrovenj.org	769-4186	769-5490	Mon. – Thurs. 8:30 am – 4:00 pm
Pittsgrove Jennafer Hernandez jhernandez@pittsgrovetownship.com	358-2300 Ext 16	358-3055	Mon. 8:30am– 6:30pm; Tues.-Wed. -Thurs. 8:30am-5:00pm and Fri. 1:00-5:00pm
Quinton D. Michelle Allen qtntwptax@comcast.net	935-4529	935-6817	Tues. 9:00am-3:00pm; Wed. 3:30-5:30pm Thurs. 9:00am – 1:00pm
Salem City David Crescenzi salemcfco@comcast.net	935-0372 Ext. 1	935-6360	Mon. – Fri. 8:30am – 4:00pm
Upper Pittsgr. Susan Defrancesco upttreasurer@hotmail.com	358-3890	358-1160	Wednesday 9:00 am – 3:00 pm; Thursday 9:00 am – 1:00 pm and by appt.
Woodstown Elaine Urion ehurion@comcast.net	769-2200 Ext 8	769-4297	Mon. & Wed 9:00 am – 12 noon; 1 st Mon. night of month 7:00 – 9:00 pm. Tax Quarter Hrs. during grace – Mon. – Fri. 9:00 am –4:00pm. & 1 st Sat. from 9:00 – 11:00 am

2015 TOTAL TAXABLE LINE ITEMS AND ASSESSMENTS FOR SALEM COUNTY

SR-3A SUMMARY

	Class 1 Count	Class 1 Value	Class 2 Count	Class 2 Value	Class 3A Count	Class 3A Value	Class 3B Count	Class 3B Value	Class 4A Count	Class 4A Value	Class 4B Count	Class 4B Value	Class 4C Count	Class 4C Value	Total Line Items	*Net Total Taxable
Alloway Twp.	329	8,489,100	1,076	207,682,200	225	45,833,000	489	8,009,900	32	11,804,300					2,151	279,618,600
Carnays Point	622	26,041,800	2,542	433,168,000	68	12,856,900	142	1,919,200	163	125,204,100	11	105,609,600	7	26,206,600	3,445	730,896,000
Elmer	65	1,494,800	479	80,442,200	4	634,300	13	89,100	62	22,488,700					613	105,149,100
Elsinboro	139	4,162,100	644	100,680,100	41	10,258,200	83	1,349,900	9	3,451,100					816	110,901,400
Lower Alloways Creek	230	3,014,700	684	70,823,600	134	19,449,800	223	3,773,600	10	1,833,600	1	113,498,600			1,162	212,193,800
Mannington	235	4,322,800	414	70,801,000	178	47,495,600	398	7,620,600	40	47,838,400	4	36,209,600			1,287	214,088,000
Oldmans	210	8,453,300	637	121,370,000	105	21,630,600	312	3,224,100	34	10,130,800	16	67,783,200			1,314	232,691,800
Penna Grove	309	3,656,300	1,223	133,711,300					114	34,805,100			7	3,682,500	1,653	175,855,200
Pennsville	709	21,897,997	4,680	729,881,634	53	10,492,000	164	1,682,200	197	126,678,900	3	163,447,700	14	29,973,300	5,790	1,073,613,631
Pilesgrove	202	9,409,300	1,206	337,353,600	221	63,878,800	434	9,446,300	68	51,200,100			4	7,466,300	2,136	478,764,300
Pittsgrove	429	14,561,600	2,573	481,563,100	272	50,877,100	622	5,621,200	83	51,929,100					3,979	604,462,100
Quinton	327	6,268,600	879	141,702,200	122	22,042,900	298	3,157,900	52	15,243,600			1	519,000	1,879	188,934,100
Salem City	289	6,617,200	1,524	146,713,600	3	408,500	9	151,100	116	40,344,400	13	21,392,396	12	6,181,900	1,965	221,806,996
Upper Pittsgrove	162	8,898,400	908	213,983,700	304	82,276,100	702	10,961,500	51	23,411,100	1	1,480,000			2,118	341,009,800
Woodstown	64	2,513,500	1,099	236,296,300	1	149,600	9	48,900	87	37,827,300			11	10,890,300	1,271	287,723,800
Totals	4,201	129,801,397	20,328	3,605,842,134	1,731	388,280,200	3,886	64,833,600	1,107	603,490,600	49	499,320,996	56	84,919,800	31,358	5,286,488,627

*Net Taxable Value of Land and Improvements / Column 4 Abstract of Retables
 J. Snyder 1/07/2016 SR-3A SUMMARY

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

SALEM COUNTY 2015 TAX RATE BREAKDOWN

MUNICIPALITY	LAST REVAL/ REASS	DIRECTOR'S RATIO	COUNTY TAX RATE	COUNTY OPEN SPACE	SCHOOL TAX RATE	MUNICIPAL (LOCAL PURPOSE) TAX RATE	MUNICIPAL OPEN SPACE TAX RATE	TOTAL TAX RATE	FIRE DISTRICT F1	FIRE DISTRICT F2	FIRE DISTRICT F3	LOCAL LIBRARY TAX
01 ALLOWAY TWP	2010	94.88	\$ 1.037	\$ 0.022	\$ 1.410	\$ 0.244	\$ 0.005	\$ 2.718				
02 CARNEYS POINT TWP	2009	105.33	\$ 0.941	\$ 0.020	\$ 1.300	\$ 0.435	\$ 0.001	\$ 2.697				
03 ELMER BOROUGH	2006	105.65	\$ 0.934	\$ 0.020	\$ 1.272	\$ 0.571		\$ 2.797				
04 ELSINBORO TWP	2008	112.34	\$ 0.869	\$ 0.018	\$ 1.196	\$ 0.339		\$ 2.422				
05 LOWER ALLOWAY CREEK	2004	69.76	\$ 1.412	\$ 0.029				\$ 1.441				
06 MANNINGTON TWP	2006	107.33	\$ 0.929	\$ 0.020	\$ 1.273	\$ 0.281	\$ 0.020	\$ 2.523				
07 OLDMANS TWP	2009	96.49	\$ 1.021	\$ 0.021	\$ 1.165	\$ 0.182		\$ 2.389				
08 PENNS GROVE BOROUGH	2009	116.01	\$ 0.853	\$ 0.018	\$ 1.212	\$ 1.648		\$ 3.731				
09 PENNSVILLE TWP	2010	101.78	\$ 1.012	\$ 0.021	\$ 1.795	\$ 0.652		\$ 3.480				
10 PILESGROVE TWP	2007	109.65	\$ 0.893	\$ 0.019	\$ 1.415	\$ 0.243	\$ 0.030	\$ 2.600				
11 PITTSGROVE TWP	2004	94.66	\$ 1.038	\$ 0.022	\$ 1.657	\$ 0.299	\$ 0.010	\$ 3.026	\$ 0.117	\$ 0.097	\$ 0.151	
12 QUINTON TWP	2008	98.65	\$ 0.999	\$ 0.021	\$ 1.334	\$ 0.276		\$ 2.630				
13 SALEM CITY	2007	126.86	\$ 0.791	\$ 0.017	\$ 1.111	\$ 1.920		\$ 3.866				0.027
14 UPPER PITTSGROVE TWP	2006	113.03	\$ 0.873	\$ 0.018	\$ 1.204	\$ 0.149	\$ 0.020	\$ 2.264				
15 WOODSTOWN BOROUGH	2008	105.49	\$ 0.931	\$ 0.020	\$ 1.479	\$ 0.615	\$ 0.015	\$ 3.060				

2015 GENERAL COUNTY TAX / 0.98002578

FINAL EQUALIZATION TABLE FOR THE COUNTY OF SALEM FOR THE YEAR 2015

N.J.S.A. 54:3-18 as amended, requires the County Board of Taxation to complete its equalization of property valuation in the taxing districts before the second day of March. Pursuant to R.S. 54:3-19, as amended, one certified copy of such equalization table, as confirmed, shall be transmitted to each of the following: The Director of Division, the Tax Court of N.J. and to each Taxing District in the County.

We hereby certify this 4th day of March, 2016 that the table below reflects those items required to be set forth under R.S.54:3-17, as amended.

Attest:

John Smygala
COUNTY TAX ADMINISTRATOR

Steven H. Calabano
President STEVEN H. CALABANO

Brenda H. Hall
Commissioner BRENDA H. HALL

Christopher Connor
Commissioner C. CHRISTOPHER CONNOR

Angela Susan Vora
Commissioner ANGELA SUSAN VORA

COUNTY PERCENTAGE LEVEL OF TAXABLE VALUE OF REAL PROPERTY 100%

TAXING DISTRICT	COLUMN (1) REAL PROPERTY EXCLUSIVE OF CLASS II RAILROAD PROPERTY				COLUMN (2) MACHINERY, IMPLEMENTS, EQUIPMENT & ALL OTHER TAXABLE PERSONAL PROPERTY USED IN BUSINESS OF TELEPHONE, TELEGRAPH & MESSENGER SYSTEM COMPANIES (0-133 L1983)				COLUMN (3) EQUALIZATION OF REPLACEMENT REVENUES UNDER P.L. 1959 C.135 AS AMENDED				COLUMN (4) DEDUCT TRUE VALUE OF REAL PROPERTY EXCLUSIVE OF CLASS II RAILROAD PROPERTY WHERE THE TAXES ARE IN DEFAULT AND LIENS UNENFORCEABLE (0-135, L1974)			COLUMN (5) CH. 441 IN LIEU	COLUMN (6) NET AMOUNT OF CALCULATIONS (COL. 1(a) + COL. 2(a) + COL. 3 (c) - COL. 4(a) + COL. 5 TRANSFER TO COLUMN 19 COUNTY ABSTRACT OF RATEABLE		
	(a) AGGREGATE ASSESSED VALUE	(b) REAL PROPERTY RATIO OF AGGREGATE ASSESSED TO AGGREGATE TRUE VALUE	(c) AGGREGATE TRUE VALUE (COL. 1(a) / COL. 1(b))	(d) AMOUNT BY WHICH COL. 1(a) SHOULD BE INCREASED OR DECREASED TO CORRESPOND TO COL. 1(c)	(e) AGGREGATE ASSESSED VALUE (TAXABLE VALUE)	(f) TAXABLE % LEVEL (LOWER OF COUNTY % LEVEL OR PRE-TAX YEAR SCHOOL AD. DST. RATIO (N.J.S.A. 54:1-35.2))	(g) AGGREGATE TRUE VALUE (COL. 2(e) / COL. 2(f))	(h) AGGREGATE EQUALIZED VALUATION (COL. 2(g) * COL. 2(f))	(i) AMOUNT BY WHICH COL. 2(a) SHOULD BE INCREASED OR DECREASED TO CORRESPOND TO COL. 2(h)	(j) BUSINESS PERSONAL PROPERTY REPLACEMENT REVENUE RECEIVED DURING PRECEDING YEAR P.L. 1959 C. 135	(k) PRECEDING YEAR GENERAL TAX RATE	(l) CAPITALIZATION OF REPLACEMENT REVENUES IN COL. 3(j) PER C.135 P.L. 1959 (COL. 3(j) / COL. 3(k))	(m) REAL PROPERTY RATIO OF AGGREGATE ASSESSED VALUE TO AGGREGATE TRUE VALUE (SAME AS PRECEDING YEAR COUNTY EQUAL. TABLE COL. 1(b)) PER P.L. 1971 C.22	(n) ASSUMED EQUALIZED VALUE OF AMOUNT IN COL. 3(j) (COL. 3(j) / COL. 3(m))	(o) AGGREGATE ASSESSED VALUE (TAXABLE VALUE)	(p) REAL PROPERTY RATIO OF AGGREGATE ASSESSED TO AGGREGATE TRUE VALUE (SAME AS COL. 1(b))	(q) AGGREGATE TRUE VALUE (COL. 4(o) / COL. 4(p))		
1 ALLOWAY	278,518,500	94.88	284,602,129	15,083,629	408,693	94.88	428,850	408,693	0	29,017.88	2.592	1,119,517	97.37	1,149,765	0	94.88	0	-	16,233,385
2 CARNEYS POINT	730,656,000	105.33	693,910,687	(36,935,433)	609,372	100.00	609,372	609,372	0	278,891.53	2.653	10,849,849	108.11	10,035,760	0	100.00	0	-	(28,943,683)
3 ELMER	105,149,100	105.85	99,625,837	(5,623,213)	0	100.00	0	0	0	17,879.43	2.768	639,170	99.64	642,124	0	100.00	0	-	(4,691,059)
4 ELSINBORO	119,601,400	112.34	108,730,817	(13,170,583)	268,578	100.00	268,578	268,578	0	8,728.89	2.343	372,552	119.71	327,633	0	100.00	0	-	(12,842,950)
6 LOWER ALLOWAYS	212,183,600	69.78	304,178,892	91,893,092	249,818	69.78	358,251	249,818	0	14,890.87	1.378	1,082,171	70.83	1,532,169	0	69.78	0	-	93,615,281
8 MANNINGTON	214,088,000	107.33	199,487,064	(14,620,936)	788,600	100.00	788,600	788,600	0	84,682.76	2.445	3,668,415	109.64	3,628,288	0	100.00	0	-	(11,092,848)
7 OLDMANS	232,681,900	96.49	241,052,855	8,460,955	524,668	96.49	543,650	524,668	0	42,073.60	2.414	1,742,800	94.70	1,840,414	0	96.49	0	-	10,301,389
8 PENNS GROVE	176,855,200	118.01	151,688,243	(24,268,957)	0	100.00	0	0	0	84,383.61	3.690	1,744,271	113.04	1,643,058	0	100.00	0	-	(22,725,601)
9 PENNSVILLE	1,073,813,831	101.78	1,054,837,623	(18,776,108)	1,639,239	100.00	1,639,239	1,639,239	0	1,651,242.82	3.387	67,609,767	97.82	68,693,649	0	100.00	0	-	40,117,541
10 PILESGROVE	478,754,300	109.65	436,620,429	(42,133,871)	0	100.00	0	0	0	45,057.58	2.504	1,799,424	109.71	1,840,184	0	100.00	0	-	(40,493,707)
11 PITTS GROVE	604,452,100	94.68	638,550,708	34,098,608	1,084,474	94.68	1,145,652	1,084,474	0	49,139.43	2.898	1,695,633	95.84	1,769,233	0	94.68	0	88,000	35,963,841
12 QUINTON	188,934,100	98.65	191,619,815	2,685,615	651,835	98.65	660,765	651,835	0	30,763.83	2.561	1,200,852	98.02	1,225,109	0	98.65	0	-	3,810,624
13 SALEM	221,608,996	128.68	174,843,919	(46,983,077)	2,155,317	100.00	2,155,317	2,155,317	0	237,404.81	3.848	6,174,332	108.16	6,709,045	0	100.00	0	-	(41,254,032)
14 UPPER PITTS GROVE	341,009,800	113.03	301,698,487	(39,311,313)	915,624	100.00	915,624	915,624	0	62,123.88	2.187	2,393,351	114.41	2,093,187	0	100.00	0	-	(37,228,146)
15 WOODSTOWN	287,723,800	105.49	272,749,834	(14,973,966)	1,175,008	100.00	1,175,008	1,175,008	0	21,668.66	2.902	747,300	106.93	693,868	0	100.00	0	310,000	(13,665,099)
	5,268,488,627		5,161,872,969	(106,615,658)	10,675,325		10,794,797	10,575,325	0	2,935,797.37		93,029,304	92,618,455	0		0	408,000		(11,591,203)

A = REASSESSMENT
R = REVALUATION
E = EXCLUDES SPECIAL EXEMPTION

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

6,265,472,749

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

6,265,472,749