

# FINAL EQUALIZATION TABLE FOR THE COUNTY OF SALEM FOR THE YEAR 2016

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 2nd 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 Smygal*  
COUNTY TAX ADMINISTRATOR

*Steven H. Caltabiano*  
President STEVEN H. CALTABIANO

*Brenda H. Hall*  
Commissioner BRENDA H. HALL

*Christopher Connor*  
Commissioner G. CHRISTOPHER CONNOR

*Angela Susan Voras*  
Commissioner ANGELA SUSAN VORAS

COUNTY PERCENTAGE LEVEL OF TAXABLE VALUE OF REAL PROPERTY 100%

TAXING DISTRICT	COLUMN (1) REAL PROPERTY EXCLUSIVE OF CLASS II RAILROAD PROPERTY				COLUMN (2) MACHINERY, IMPLEMENTS, EQUIPMENT & ALL OTHER TAXABLE PERSONAL PROPERTY USED IN BUSINESS OF TELEPHONE, TELEGRAPH & MESSENGER SYSTEM COMPANIES (C.138 L.1966)					COLUMN (3) EQUALIZATION OF REPLACEMENT REVENUES UNDER P.L.1966 C.135 AS AMENDED					COLUMN (4) DEDUCT TRUE VALUE OF REAL PROPERTY EXCLUSIVE OF CLASS II RAILROAD PROPERTY WHERE THE TAXES ARE IN DEFAULT AND LIENS UNENFORCEABLE (C.168, L.1974)			COLUMN (5) CH. 441 IN LIEU	COLUMN (6) NET AMOUNT OF CALCULATIONS [COL.1(d) + COL.2(e) + COL.3(e) - COL.5] TRANSFER TO COLUMN 10 COUNTY ABSTRACT OF RATABLE
	(a) AGGREGATE ASSESSED VALUE	(b) REAL PROPERTY RATIO OF AGGREGATE ASSESSED TO AGGREGATE TRUE VALUE	(c) AGGREGATE TRUE VALUE [COL.1(a) / COL.1(b)]	(d) AMOUNT BY WHICH COL.1(a) SHOULD BE INCREASED OR DECREASED TO CORRESPOND TO COL.1(c)	(a) AGGREGATE ASSESSED VALUE (TAXABLE VALUE)	(b) TAXABLE % LEVEL (LOWER OF COUNTY % LEVEL OR PRE-TAX YEAR SCHOOL AID DIST. RATIO (NJSA 54:1-35.2))	(c) AGGREGATE TRUE VALUE [COL.2(a) / COL.2(b)]	(d) AGGREGATE EQUALIZED VALUATION [COL.2(c) x COL.2(b)]	(e) AMOUNT BY WHICH COL.2(a) SHOULD BE INCREASED OR DECREASED TO CORRESPOND TO COL.2(d)	(a) BUSINESS PERSONAL PROPERTY REPLACEMENT REVENUE RECEIVED DURING PRECEDING YEAR P.L.1966 C.135	(b) PRECEDING YEAR GENERAL TAX RATE	(c) CAPITALIZATION OF REPLACEMENT REVENUES IN COL.3(a) PER C.135 P.L.1966 [COL.3(a)/COL.3(b)]	(d) REAL PROPERTY RATIO OF AGGREGATE ASSESSED VALUE TO AGGREGATE TRUE VALUE [SAME AS PRECEDING YEAR COUNTY EQUAL. TABLE COL.1(b)] PER P.L. 1971 C.32	(e) ASSUMED EQUALIZED VALUE OF AMOUNT IN COL.3(c) / COL.3(d)	(a) AGGREGATE ASSESSED VALUE (TAXABLE VALUE)	(b) REAL PROPERTY RATIO OF AGGREGATE ASSESSED TO AGGREGATE TRUE VALUE [SAME AS COL.1(b)]	(c) AGGREGATE TRUE VALUE [COL.4(a) / COL.4(b)]		
1 ALLOWAY	279,051,200	98.21	284,137,257	5,086,057	399,169	98.21	406,444	399,169	0	29,017.88	2.718	1,067,619	94.88	1,125,231	0	98.21	0	-	6,211,288
2 CARNEYS POINT	697,821,600	116.54	598,782,907	(99,038,693)	800,300	100.00	800,300	800,300	0	276,991.53	2.697	10,270,357	105.33	9,750,647	0	100.00	0	-	(89,288,046)
3 ELMER	105,650,600	98.37	107,401,240	1,750,640	0	98.37	0	0	0	17,679.43	2.797	632,085	105.65	598,282	0	98.37	0	-	2,348,922
4 ELSINBORO	118,703,700	112.97	105,075,418	(13,628,282)	258,677	100.00	258,677	258,677	0	8,728.89	2.422	360,400	112.34	320,812	0	100.00	0	-	(13,307,470)
5 LOWER ALLOWAYS	212,403,100	70.44	301,537,621	89,134,521	243,103	70.44	345,121	243,103	0	14,890.67	1.441	1,033,357	69.76	1,481,303	0	70.44	0	-	90,615,824
6 MANNINGTON	212,609,600	101.94	208,563,469	(4,046,131)	458,846	100.00	458,846	458,846	0	94,582.75	2.523	3,748,821	107.33	3,492,799	0	100.00	0	-	(553,332)
7 OLDMANS	233,706,700	105.60	221,313,163	(12,393,537)	549,257	100.00	549,257	549,257	0	42,073.60	2.389	1,761,139	96.49	1,825,204	0	100.00	0	2,449,340	(8,118,993)
8 PENNS GROVE	171,688,600	120.64	142,314,821	(29,373,779)	0	100.00	0	0	0	64,363.61	3.731	1,725,103	116.01	1,487,030	0	100.00	0	-	(27,886,749)
9 PENNSVILLE	1,048,000,031	105.05	997,620,210	(50,379,821)	1,511,704	100.00	1,511,704	1,511,704	0	1,951,242.82	3.480	56,070,196	101.78	55,089,601	0	100.00	0	-	4,709,780
10 PILESGROVE	474,752,200	109.52	433,484,478	(41,267,722)	0	100.00	0	0	0	45,057.58	2.600	1,732,984	109.65	1,580,469	0	100.00	0	-	(39,687,253)
11 PITTSBORO	603,707,000	95.61	631,426,629	27,719,629	1,016,133	95.61	1,062,789	1,016,133	0	49,139.43	3.026	1,623,907	94.66	1,715,516	0	95.61	0	251,900	29,687,045
12 QUINTON	189,148,800	96.91	195,179,858	6,031,058	611,174	96.91	630,661	611,174	0	30,753.83	2.630	1,169,347	98.65	1,185,349	0	96.91	0	-	7,216,407
13 SALEM	213,291,196	150.54	141,684,068	(71,607,128)	2,276,638	100.00	2,276,638	2,276,638	0	237,464.81	3.866	6,142,390	126.86	4,841,865	0	100.00	0	-	(66,765,263)
14 UPPER PITTSBORO	339,958,600	107.83	315,272,744	(24,685,856)	899,152	100.00	899,152	899,152	0	52,123.88	2.264	2,302,292	113.03	2,036,886	0	100.00	0	-	(22,648,970)
15 WOODSTOWN	286,898,800	104.88	273,549,580	(13,349,220)	1,089,033	100.00	1,089,033	1,089,033	0	21,686.66	3.060	708,714	105.49	671,831	0	100.00	0	465,000	(12,212,389)
	5,187,391,727		4,957,343,463	(230,048,264)	10,113,186		10,288,622	10,113,186	0	2,935,797.37		90,348,711		87,202,825	0		0	3,166,240	(139,679,199)

A = REASSESSMENT  
R = REVALUATION  
E = EXCLUDES SPECIAL EXEMPTION

Net Valuation on Which County Taxes are Apportioned: 1(c) + 2(d) + 3(e) + 5 **5,057,825,714**  
Also can use: 1(a) + 2(a) + 6 **5,057,825,714**