

ABSTRACT OF RATABLES

CUMBERLAND COUNTY

2023



CUMBERLAND COUNTY BOARD OF TAXATION

JILL H. SUNGENIS, *President*

GLORIA DE LA ROSA

BONNIE H. FACEMYER

CARLOS A. MERCADO, JR.

PATRICIA A. BELMONT, *County Tax Administrator*

KEVIN P. McCANN, *Asst. Co. Tax Administrator*

CUMBERLAND COUNTY BOARD OF TAXATION

2745 S. Delsea Drive
Vineland, NJ 08360
856-453-7425

CUMBERLAND COUNTY TAX ASSESSORS

2023

TAXING DISTRICT	ASSESSORS	PHONE	ADDRESS
1 Bridgeton City	Kevin Maloney	856-455-3230	Bridgeton
2 Commercial Twp.	Brian Rosenberger	856-785-3100	Port Norris
3 Deerfield Twp.	Lisa J. Perella	856-455-3200	Rosenhayn
4 Downe Twp.	Brian Rosenberger	856-447-3100	PO Box 569, Newport
5 Fairfield Twp.	Kevin Maloney	856-451-9284	PO Box 240, Fairton
6 Greenwich Twp.	Kathleen Hill	856-455-1230	590 Shiloh Pike, Bridgeton
7 Hopewell Twp.	Kathleen Hill	856-455-1230	590 Shiloh Pike, Bridgeton
8 Lawrence Twp.	Lisa J. Perella	856-447-3065	Cedarville
9 Maurice River Twp.	Kevin Maloney	856-785-1120	Leesburg
10 Millville City	Brian Rosenberger	856-825-7000	Millville
11 Shiloh Boro.	Kevin Maloney	609-774-2098	Shiloh
12 Stow Creek Twp.	Donna Harris	856-451-8365	222 Marlboro Rd., Bridgeton
13 Upper Deerfield Twp.	Brian Rosenberger	856-451-3811	Seabrook
14 Vineland City	Brian F. Conover	856-794-4031	Vineland

Taxing District	1 TAXABLE VALUE		2	3	4	5	6	7
	(a) Land	(b) Improvements *(Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1(a) +(b))	*Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2 - 3)	Taxable Value of Personal Property Machinery, Implements and Equipment of Telephone, Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4 + 5)	General Tax Rate To Apply per \$100 Valuation
1	58,877,200	428,459,300	487,336,500	593,200	486,743,300	3,749,440	490,492,740	5.075
2	98,343,900	172,748,300	271,092,200	...	271,092,200	...	271,092,200	2.576
3	55,821,800	139,534,500	195,356,300	621,800	194,734,500	584,640	195,319,140	3.655
4	78,245,300	81,267,600	159,512,900	...	159,512,900	...	159,512,900	2.437
5	108,061,000	209,019,200	317,080,200	...	317,080,200	734,499	317,814,699	2.652
6	25,205,900	49,729,900	74,935,800	...	74,935,800	418,566	75,354,366	3.529
7	75,725,200	231,534,800	307,260,000	...	307,260,000	642,527	307,902,527	3.470
8	64,305,800	165,288,600	229,594,400	...	229,594,400	1,089,586	230,683,986	2.900
9	108,481,600	182,969,800	291,451,400	...	291,451,400	587,981	292,039,381	2.734
10	353,091,500	1,108,605,500	1,461,697,000	504,500	1,461,192,500	3,915,370	1,465,107,870	3.892
11	7,296,600	25,771,700	33,068,300	...	33,068,300	127,392	33,195,692	3.136
12	26,639,700	81,664,500	108,304,200	...	108,304,200	413,313	108,717,513	3.449
13	170,583,200	479,207,600	649,790,800	366,600	649,424,200	1,360,904	650,785,104	3.346
14	909,753,200	3,012,181,000	3,921,934,200	16,307,000	3,905,627,200	...	3,905,627,200	3.163
TOTALS	2,140,431,900	6,367,982,300	8,508,414,200	18,393,100	8,490,021,100	13,624,218	8,503,645,318	...

Taxing District	8 County Equalization Table - Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9		10 EQUALIZATION		11 Net Valuation on Which County Taxes are Apportioned (Col. 6 – 9(a) + 9(b) – 10(a) +10(b))		12 APPORTIONMENT OF TAXES					
		SECTION A County Taxes											
		(a) True Value U.E.Z. Abate Expired	(b) True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under (R.S. 54:3-17 to 19)	(b) Amounts Added Under (R.S. 54:3-17 to 19) and (R.S. 54:11D-7)			I		II Adjustments Resulting From			
								Total County Taxes Apportioned (Including Total Net Adjustments)		(a) County Equalization Table Appeals (R.S. 54:51A-4)		(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)	
										Deduct Overpayment	Add Underpayment	Deduct Overpayment	Add Underpayment
1	80.20	...	...	...	134,106,681	624,599,421	6,069,552.87	...	...	78,412.86	...		
2	97.06	...	...	...	9,646,528	280,738,728	2,728,082.18	...	...	7,969.83	...		
3	80.54	...	...	...	48,393,185	243,712,325	2,368,277.64	...	...	720.29	...		
4	105.11	...	...	6,504,549	...	153,008,351	1,486,860.61	...	...	10,375.12	...		
5	99.28	...	...	...	3,025,300	320,839,999	3,117,766.80	...	...	4,455.79	...		
6	91.44	...	...	...	7,559,504	82,913,870	805,716.59	...	...	941.28	...		
7	81.24	...	...	...	72,124,662	380,027,189	3,692,919.07	...	...	1,293.96	...		
8	92.73	...	...	...	19,011,815	249,695,801	2,426,422.14	...	...	900.80	...		
9	89.99	...	...	...	34,627,526	326,666,907	3,174,389.85	...	...	508.60	...		
10	73.41	...	...	...	550,415,672	2,015,523,542	19,585,875.82	...	...	88,293.41	...		
11	85.58	...	...	...	5,731,233	38,926,925	378,272.90	...	...	63.50	...		
12	76.35	...	...	...	34,243,722	142,961,235	1,389,227.63	...	...	464.20	...		
13	80.33	...	...	...	163,823,624	814,608,728	7,915,970.74	...	...	51,318.20	...		
14	79.08	...	...	...	1,120,433,279	5,026,060,479	48,840,807.04	...	...	34,424.04	...		
TOTALS	...	...	...	6,504,549	2,203,142,731	10,700,283,500	103,980,141.88	...	...	280,141.88	...		

Taxing District	12 APPORTIONMENT OF TAXES								
	SECTION A County Taxes			SECTION B			SECTION C Local Taxes to be Raised for		
	III Net County Taxes Apportioned	IV Municipal Budget State Aid (R.S. 52:27D- 118.40)	V Net County Taxes Apportioned Less Municipal Budget State Aid (Col. AIII - IV - Addendum Co. BPP Adjustment)	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26: 3A2-19)	(c) County Open Space Preservation Trust Fund Tax (R.S. 40:12-16 to 19)	I District School Purposes		
							(a) As Required by District School Budget Adjusted for BPP	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget
1	5,991,140.01	...	5,991,140.01	...	332,928.04	61,892.42	3,679,798.00	...	...
2	2,720,112.35	...	2,720,112.35	...	151,122.04	28,065.61	2,346,651.00	...	...
3	2,367,557.35	...	2,367,557.35	...	131,526.94	24,423.90	3,169,701.00	1,201,660.00	...
4	1,476,485.49	...	1,476,485.49	...	82,033.30	15,241.78	1,709,544.00	...	...
5	3,113,311.01	...	3,113,311.01	...	172,960.39	32,120.24	1,735,939.00	1,964,488.00	...
6	804,775.31	...	804,775.31	...	44,709.43	8,302.22	1,074,234.00	379,403.00	...
7	3,691,625.11	...	3,691,625.11	...	205,084.65	38,082.95	3,642,651.00	2,087,786.00	...
8	2,425,521.34	...	2,425,521.34	...	134,747.24	25,021.49	2,717,848.00	...	...
9	3,173,881.25	...	3,173,881.25	...	176,320.84	32,741.18	3,297,557.00	...	...
10	19,497,582.41	...	19,497,582.41	...	1,083,342.00	201,202.45	15,241,970.00	...	...
11	378,209.40	...	378,209.40	...	21,010.92	3,901.57	338,251.00	191,136.00	...
12	1,388,763.43	...	1,388,763.43	...	77,151.25	14,326.45	1,366,405.00	672,950.00	...
13	7,864,652.54	...	7,864,652.54	...	437,062.96	81,196.52	8,040,267.00	4,187,197.00	...
14	48,806,383.00	...	48,806,383.00	...	...	503,509.57	29,849,146.00	...	...
TOTALS	103,700,000.00	...	103,700,000.00	...	3,050,000.00	1,070,028.35	78,209,962.00	10,684,620.00	...

	12 APPORTIONMENT OF TAXES				13 REAL PROPERTY EXEMPT FROM TAXATION				
Taxing District	SECTION C Local Taxes to be Raised for			SECTION D Total Tax Levy on Which Tax Rate is Computed (Cols. AV + B (a), (b), (c) + CI(a), (b), (c) + CII (a), (b), (c))	(a) Public School Property	(b) Other School Property	(c) Public Property	(d) Church and Charitable Property	(e) Cemeteries and Graveyards
	II								
	(a) Local Municipal Purposes Adjusted for BPP	(b) Municipal Open Space	(c) Municipal Library						
1	14,608,041.74	...	203,110.10	24,876,910.31	46,267,300	2,778,400	370,146,400	54,848,000	1,023,600
2	1,731,863.65	...	...	6,977,814.65	12,263,700	...	17,915,100	5,173,900	...
3	236,521.31	...	...	7,131,390.50	5,658,900	492,900	20,693,300	3,951,300	119,100
4	600,042.68	...	...	3,883,347.25	2,883,000	...	27,114,000	2,810,000	31,000
5	1,395,251.52	...	...	8,414,070.16	21,315,900	370,400	96,678,000	12,639,600	66,300
6	345,798.62	...	...	2,657,222.58	1,926,500	132,600	982,400	3,209,400	135,500
7	1,008,099.33	...	...	10,673,329.04	8,642,500	1,173,200	11,055,000	8,012,500	1,916,300
8	1,380,174.39	...	...	6,683,312.46	10,736,100	...	21,217,900	5,368,100	12,500
9	1,293,914.13	...	...	7,974,414.40	8,749,700	69,800	148,262,500	4,427,200	80,600
10	20,971,315.01	...	...	56,995,411.87	112,110,200	1,175,800	123,455,800	41,038,900	709,200
11	107,735.11	...	...	1,040,244.00	333,800	...	...	1,803,400	...
12	227,976.47	...	...	3,747,572.60	2,141,200	2,288,200	3,964,300	...	...
13	1,142,986.59	...	...	21,753,362.61	54,510,500	...	19,180,800	11,323,700	594,000
14	42,671,952.03	...	1,625,944.00	123,456,934.60	228,032,500	14,648,100	366,028,300	127,707,400	2,410,900
TOTALS	87,721,672.58	...	1,829,054.10	286,265,337.03	515,571,800	23,129,400	1,226,693,800	282,313,400	7,099,000

13 REAL PROPERTY EXEMPT FROM TAXATION			14 AMOUNT OF MISCELLANEOUS REVENUES FOR THE SUPPORT OF THE LOCAL MUNICIPAL BUDGET				15 DEDUCTIONS ALLOWED (C. 73, L. 1976)	
Taxing District	(f) Other Exemptions not included in Foregoing Classifications	(g) Total Amount of Real Property Exempt from Taxation (a + b + c + d + e + f)	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1	80,243,100	555,306,800	2,709,081.00	12,070,380.81	70,000.00	14,849,461.81	32,750	33,750
2	8,553,200	43,905,900	371,000.00	1,539,635.36	346,000.00	2,256,635.36	29,500	21,250
3	3,847,200	34,762,700	525,000.00	1,493,703.49	135,000.00	2,153,703.49	6,750	16,500
4	8,201,500	41,039,500	482,000.00	2,187,919.33	175,933.00	2,845,852.33	12,750	16,750
5	6,459,100	137,529,300	438,000.00	1,241,807.77	670,000.00	2,349,807.77	21,000	25,250
6	969,900	7,356,300	302,200.00	119,388.42	90,000.00	511,588.42	1,000	6,250
7	8,797,800	39,597,300	570,000.00	713,934.59	200,000.00	1,483,934.59	5,500	30,500
8	5,411,800	42,746,400	308,915.00	664,127.53	222,100.00	1,195,142.53	12,250	20,750
9	8,706,700	170,296,500	776,000.00	3,067,355.16	360,000.00	4,203,355.16	9,000	24,250
10	86,069,000	364,558,900	4,736,093.86	15,142,253.41	500,000.00	20,378,347.27	47,250	130,250
11	505,200	2,642,400	100,000.00	108,912.53	45,000.00	253,912.53	1,500	4,500
12	1,388,800	9,782,500	124,129.00	247,372.36	100,000.00	471,501.36	500	8,500
13	24,495,700	110,104,700	1,865,666.41	2,650,515.41	484,505.31	5,000,687.13	19,750	55,750
14	355,433,100	1,094,260,300	5,600,000.00	30,502,814.82	2,000,000.00	38,102,814.82	116,250	194,000
TOTALS	599,082,100	2,653,889,500	18,908,085.27	71,750,120.99	5,398,538.31	96,056,744.57	315,750	588,250

*ADDENDUM TO 2023 ABSTRACT OF RATABLES FOR CUMBERLAND COUNTY ASSESSED VALUE OF PARTIAL EXEMPTIONS AND ABATEMENTS

Taxing District	1 Air/Water Pollution Control R.S. 54:4-3.56	2 Automatic Fire Suppression Systems R.S. 54:4-3.130	3 Fallout Shelter R.S. 54:4-3.48	4 Water/ Sewage Facility R.S. 54:4-3.59	5 Urban Enterprise Zone R.S. 54:4-3.139	6 Dwelling Abatement Chapter 441 P.L. 1991 R.S. 40A:21-5	7 Dwelling Exemption Chapter 441 P.L. 1991 R.S. 40A:21-5	8 NewDwell/ Conversion Abatement Chapter 441 P.L. 1991 R.S. 40A:21-5	9 NewDwell/ Conversion Exemption Chapter 441 P.L. 1991 R.S. 40A:21-5
1	...	64,000	...	...	298,200	...	231,000	...	...
2	...	...	...	...	...	...	...	...	...
3	621,800	...	...	...	...	...	...	...	...
4	...	...	...	...	...	...	...	...	...
5	...	...	...	...	...	...	...	...	...
6	...	...	...	...	...	...	...	...	...
7	...	...	...	...	...	...	...	...	...
8	...	...	...	...	...	...	...	...	...
9	...	...	...	...	...	...	...	...	...
10	...	504,500	...	...	...	...	...	...	...
11	...	...	...	...	...	...	...	...	...
12	...	...	...	...	...	...	...	...	...
13	...	366,600	...	...	...	...	...	...	...
14	1,875,500	3,835,200	...	...	...	...	935,300	...	...
TOTALS	2,497,300	4,770,300	...	...	298,200	...	1,166,300	...	...

***Continued**

	10	11	12	13
Taxing District	Mult Dwell/ Conversion Abatement Chapter 441 P.L. 1991 R.S. 40A:21-6	Mult Dwell/ Conversion Exemption Chapter 441 P.L. 1991 R.S. 40A:21-6	Commercial/ Industrial Exemption Chapter 441 P.L. 1991 R.S. 40A:21-7	Total Assessed Value as Reflected Column 3 of Abstract of Ratables
1	...	...	...	593,200
2	...	...	...	...
3	...	...	...	621,800
4	...	...	...	...
5	...	...	...	...
6	...	...	...	...
7	...	...	...	...
8	...	...	...	...
9	...	...	...	...
10	...	...	...	504,500
11	...	...	...	...
12	...	...	...	...
13	...	...	...	366,600
14	...	...	9,661,000	16,307,000
TOTALS	...	...	9,661,000	18,393,100

ADDENDUM II STATE AID ADJUSTMENT FOR BPP FOR TAX YEAR 2023

1	2	3	
County	School	Municipal	Taxing District
...	14,493.00	...	1
...	6,592.00	...	2
...	...	...	3
...	...	...	4
...	...	...	5
...	...	...	6
...	...	...	7
...	...	...	8
...	...	...	9
...	...	...	10
...	...	...	11
...	...	...	12
...	...	...	13
...	...	...	14
...	21,085.00	...	TOTALS

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	\$	73,801,943.06
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes	\$	0.9717512800
Net County Taxes Apportioned (12 A III)	\$	103,700,000.00
Adjustments (Net Total 12 A IIa & b) +/-	\$	280,141.88
Total County Taxes Apportioned (Including Adjustments) = Total 12 A I	\$	103,980,141.88
Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.		
Total Amount to be raised by Taxation for County Board of Health Purposes	\$	3,050,000.00
Rate per \$100 to be applied to Col. 11 for apportionment of Local Health Service Taxes	\$	0.0539841041

SPECIAL DISTRICTS

District	Appropriations	Valuation	Rate
Commercial Fire #1	\$ 243,350.00	\$ 83,446,700.00	0.292
Commercial Fire #2	215,266.00	57,189,200.00	0.377
Commercial Fire #3	499,060.00	130,456,300.00	0.383
Downe Fire #1	226,406.00	117,897,900.00	0.193
Downe Fire #2	97,133.38	41,615,000.00	0.234
Maurice River Fire #1	193,267.02	95,251,400.00	0.203
Maurice River Fire #2	159,895.00	53,649,000.00	0.299
Maurice River Fire #3	124,884.00	75,479,200.00	0.166
Maurice River Fire #4	176,597.54	67,071,800.00	0.264
Vineland Special Improvement Dist.	51,980.00	64,360,000.00	0.081

NOTE: Land owned by the State of New Jersey as defined under R.S. 54:4-2.1 is included in Column 13 as exempt property.

I hereby certify that the above is a true copy of the Abstract of Ratables and Exemptions for the year 2023 as filed in my office by the Cumberland County Board of Taxation.

JEFFREY T. RIDGWAY, JR., County Treasurer

County Percentage Level of Taxable Value of Real Property in effect — 100%