

Tax Board Meeting schedule for March 9, 2023

Tax Board office 10:00 AM

Certify 2023 Final Equalization table

Certify 2023 Tax Lists by signature

Motion to adjourn

May 2022

The Warren County Board of Taxation meets every second Thursday of the month at 10:00 AM at the Tax Board Office if there is business to be heard.

The following dates are special dates to hear tax appeals:

May 2, 2022

May 3, 2022

May 10, 2022

May 12, 2022

May 16, 2022

September 29, 2022

December 15, 2022

# FINAL EQUALIZATION TABLE, COUNTY OF WARREN FOR THE YEAR 2023

County Percentage Level: 100%

We hereby certify this 5th day of April, 2023, that the table below reflects those items required to be set forth under R.S. 54:3-17, as amended, requires the County Board of Taxation to complete its equalization of the property valuations in the several taxing districts before March 10th. Pursuant to Section 54:3-18 of the Revised Statutes as amended, one certified copy of such Equalization Table, as confirmed, shall be transmitted to each of the following: one to the Director, Division of Taxation, one to the Tax Court, and one to each taxing district in the County.

*Samir Elbassouny* Samir Elbassouny, President  
*Darryl Malcolm* Darryl Malcolm  
*William Waitres* William Waitres  
*Melissa Pritchett* Melissa Pritchett

|                       | 1<br>REAL PROPERTY EXCLUSIVE OF CLASS II<br>RAILROAD PROPERTY |                                                                               |                                                          |                                                                                                            |            | 2<br>MACHINERY, IMPLEMENTS, EQUIPMENT & OTHER TAXABLE PERSONAL PROPERTY<br>USED IN BUSINESS OF TELEPHONE, TELEGRAPH & MESSENGER SYS. COMPANIES |                                                                                                                                                |                                                          |                                                                      |                                                                                                            |
|-----------------------|---------------------------------------------------------------|-------------------------------------------------------------------------------|----------------------------------------------------------|------------------------------------------------------------------------------------------------------------|------------|------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|----------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|
|                       | (a)<br>Aggregate<br>Assessed<br>Value                         | (b)<br>Real<br>Property<br>Ratio of<br>Aggregate<br>Assessed to<br>True Value | (c)<br>Aggregate<br>True Value<br>(Col. 1a /<br>Col. 1b) | (d)<br>Amount by<br>Which Col. 1a<br>Should be<br>Increased or<br>Decreased to<br>Correspond to<br>Col. 1c |            | (a)<br>Aggregate<br>Assessed<br>Value                                                                                                          | (b)<br>Taxable % Level<br>(The Lower of the<br>County % Level<br>of the Pre-Tax<br>Years School<br>Aid District Ratio)<br>(N.J.S.A. 54:1-35.2) | (c)<br>Aggregate<br>True Value<br>(Col. 2a /<br>Col. 2b) | (d)<br>Aggregate<br>Equalized<br>Valuation<br>(Col. 2c *<br>Col. 2b) | (e)<br>Amount by<br>Which Col. 2a<br>Should be<br>Increased or<br>Decreased to<br>Correspond to<br>Col. 2d |
| 01: ALLAMUCHY TWP     | 599,642,300                                                   | 71.08%                                                                        | 843,616,066                                              | 243,973,766                                                                                                | 0          | 0                                                                                                                                              | 71.08%                                                                                                                                         | 0                                                        | 0                                                                    | 0                                                                                                          |
| 02: ALPHA BORO        | 217,713,899                                                   | 89.27%                                                                        | 243,882,490                                              | 26,168,591                                                                                                 | 238,847    | 238,847                                                                                                                                        | 89.27%                                                                                                                                         | 267,556                                                  | 238,847                                                              | 0                                                                                                          |
| 03: BELVIDERE TOWN    | 253,062,200                                                   | 109.30%                                                                       | 231,529,918                                              | 21,532,282                                                                                                 | 50         | 50                                                                                                                                             | 100.00%                                                                                                                                        | 50                                                       | 50                                                                   | 0                                                                                                          |
| 04: BLAIRSTOWN TWP    | 704,154,600                                                   | 82.21%                                                                        | 856,531,566                                              | 152,376,966                                                                                                | 2,218,203  | 2,218,203                                                                                                                                      | 82.21%                                                                                                                                         | 2,698,216                                                | 2,218,203                                                            | 0                                                                                                          |
| 05: FRANKLIN TWP      | 412,848,412                                                   | 84.02%                                                                        | 491,369,212                                              | 78,520,800                                                                                                 | 379,660    | 379,660                                                                                                                                        | 84.02%                                                                                                                                         | 451,869                                                  | 379,660                                                              | 0                                                                                                          |
| 06: FRELINGHUYSEN TWP | 289,374,378                                                   | 87.44%                                                                        | 330,940,505                                              | 41,566,127                                                                                                 | 608,907    | 608,907                                                                                                                                        | 87.44%                                                                                                                                         | 696,371                                                  | 608,907                                                              | 0                                                                                                          |
| 07: GREENWICH TWP     | 592,239,390                                                   | 71.23%                                                                        | 831,446,567                                              | 239,207,177                                                                                                | 621,930    | 621,930                                                                                                                                        | 71.23%                                                                                                                                         | 873,129                                                  | 621,930                                                              | 0                                                                                                          |
| 08: HACKETTSTOWN TOWN | 1,026,840,400                                                 | 89.47%                                                                        | 1,147,692,411                                            | 120,852,011                                                                                                | 100        | 100                                                                                                                                            | 89.47%                                                                                                                                         | 112                                                      | 100                                                                  | 0                                                                                                          |
| 09: HARDWICK TWP      | 155,958,800                                                   | 70.25%                                                                        | 222,005,409                                              | 66,046,609                                                                                                 | 535,064    | 535,064                                                                                                                                        | 70.25%                                                                                                                                         | 761,657                                                  | 535,064                                                              | 0                                                                                                          |
| 10: HARMONY TWP       | 471,298,600                                                   | 69.52%                                                                        | 677,932,394                                              | 206,633,794                                                                                                | 282,806    | 282,806                                                                                                                                        | 69.52%                                                                                                                                         | 406,798                                                  | 282,806                                                              | 0                                                                                                          |
| 11: HOPE TWP          | 218,668,400                                                   | 73.22%                                                                        | 298,645,725                                              | 79,977,325                                                                                                 | 913,144    | 913,144                                                                                                                                        | 73.22%                                                                                                                                         | 1,247,124                                                | 913,144                                                              | 0                                                                                                          |
| 12: INDEPENDENCE TWP  | 505,386,300                                                   | 72.75%                                                                        | 694,689,072                                              | 189,302,772                                                                                                | 0          | 0                                                                                                                                              | 72.75%                                                                                                                                         | 0                                                        | 0                                                                    | 0                                                                                                          |
| 13: KNOWLTON TWP      | 256,713,040                                                   | 66.67%                                                                        | 388,050,157                                              | 129,337,117                                                                                                | 798,924    | 798,924                                                                                                                                        | 66.67%                                                                                                                                         | 1,198,326                                                | 798,924                                                              | 0                                                                                                          |
| 14: LIBERTY TWP       | 267,424,136                                                   | 78.06%                                                                        | 342,587,927                                              | 75,163,791                                                                                                 | 0          | 0                                                                                                                                              | 78.06%                                                                                                                                         | 0                                                        | 0                                                                    | 0                                                                                                          |
| 15: LOPATCONG TWP     | 1,014,820,578                                                 | 92.69%                                                                        | 1,094,854,437                                            | 80,033,859                                                                                                 | 910,814    | 910,814                                                                                                                                        | 92.69%                                                                                                                                         | 982,645                                                  | 910,814                                                              | 0                                                                                                          |
| 16: MANSFIELD TWP     | 702,743,250                                                   | 76.84%                                                                        | 914,553,943                                              | 211,810,693                                                                                                | 0          | 0                                                                                                                                              | 76.84%                                                                                                                                         | 0                                                        | 0                                                                    | 0                                                                                                          |
| 17: OXFORD TWP        | 157,849,400                                                   | 69.74%                                                                        | 226,339,834                                              | 68,490,434                                                                                                 | 0          | 0                                                                                                                                              | 69.74%                                                                                                                                         | 0                                                        | 0                                                                    | 0                                                                                                          |
| 19: PHILLIPSBURG TOWN | 710,454,425                                                   | 78.87%                                                                        | 900,791,714                                              | 190,337,289                                                                                                | 2,470,553  | 2,470,553                                                                                                                                      | 78.87%                                                                                                                                         | 3,132,437                                                | 2,470,553                                                            | 0                                                                                                          |
| 20: POHATCONG TWP     | 344,657,550                                                   | 76.60%                                                                        | 449,944,582                                              | 105,287,032                                                                                                | 509,540    | 509,540                                                                                                                                        | 76.60%                                                                                                                                         | 665,196                                                  | 509,540                                                              | 0                                                                                                          |
| 21: WASHINGTON BORO   | 368,547,272                                                   | 66.22%                                                                        | 556,549,792                                              | 188,002,520                                                                                                | 0          | 0                                                                                                                                              | 66.22%                                                                                                                                         | 0                                                        | 0                                                                    | 0                                                                                                          |
| 22: WASHINGTON TWP    | 685,925,256                                                   | 75.70%                                                                        | 906,109,982                                              | 220,184,726                                                                                                | 0          | 0                                                                                                                                              | 75.70%                                                                                                                                         | 0                                                        | 0                                                                    | 0                                                                                                          |
| 23: WHITE TWP         | 553,732,108                                                   | 81.91%                                                                        | 676,025,037                                              | 122,292,929                                                                                                | 0          | 0                                                                                                                                              | 81.91%                                                                                                                                         | 0                                                        | 0                                                                    | 0                                                                                                          |
| *TOTALS*              | 10,512,054,694                                                |                                                                               | 13,326,088,740                                           | 2,814,034,046                                                                                              | 10,488,542 | 10,488,542                                                                                                                                     |                                                                                                                                                | 13,381,486                                               | 10,488,542                                                           | 0                                                                                                          |

E = Excludes special exemptions R = Revaluation/Reassessment

WARREN FOR THE YEAR 2023  
FINAL EQUALIZATION TABLE, COUNTY OF WARREN FOR THE YEAR 2023 (CONTINUED)

|                       | 3<br>EQUALIZATION OF REPLACEMENT REVENUES (PL 1966, C.135 AS AMENDED)                               |                                                 |                                                                             |                                                                                                        |                                                                           | 4<br>DEDUCT TRUE VALUE OF REAL PROPERTY EXCLUSIVE OF CLASS II RAILROAD PROPERTY WHERE TAXES ARE IN DEFAULT & LIENS UNENFORCEABLE (PL 1974 C.165) |                                                                                |                                                        | 5<br>C. 441<br>IN LIEU<br>In Lieu<br>True Value | 6<br>NET AMOUNT OF<br>(Col.1d +<br>Col.2e +<br>Col.3e -<br>Col.4c +<br>Col.5)<br>Transfer to Col.10<br>County Abstract<br>of Ratables |
|-----------------------|-----------------------------------------------------------------------------------------------------|-------------------------------------------------|-----------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|--------------------------------------------------------|-------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|
|                       | (a)<br>Business Personal<br>Property<br>Replacement<br>Revenue Received<br>during<br>Preceding Year | (b)<br>Preceding<br>Year<br>General<br>Tax Rate | (c)<br>Capitalization<br>of Replacement<br>Revenues<br>(Col.3a /<br>Col.3b) | (d)<br>Real Property<br>Ratio of<br>Aggregate<br>Value<br>to Aggregate<br>True Value<br>(PL 1971 C.32) | (e)<br>Assumed<br>Value<br>of Amount in<br>Col.3c<br>(Col.3c /<br>Col.3d) | (a)<br>Aggregate<br>Assessed<br>Value                                                                                                            | (b)<br>Real Property<br>Ratio of<br>Aggregate<br>Assessed to<br>Aggregate True | (c)<br>Aggregate<br>True Value<br>(Col.4a /<br>Col.4b) |                                                 |                                                                                                                                       |
| 01: ALLAMUCHY TWP     | 39,596.84                                                                                           | 3.034                                           | 1,305,103                                                                   | 79.15%                                                                                                 | 1,648,898                                                                 | 0                                                                                                                                                | 71.08%                                                                         | 0                                                      | 0                                               | 245,622,664                                                                                                                           |
| 02: ALPHA BORO        | 32,495.36                                                                                           | 3.382                                           | 960,833                                                                     | 94.14%                                                                                                 | 1,020,643                                                                 | 0                                                                                                                                                | 89.27%                                                                         | 0                                                      | 0                                               | 27,189,234                                                                                                                            |
| 03: BELVIDERE TOWN    | 98,083.49                                                                                           | 5.873                                           | 1,670,075                                                                   | 60.44%                                                                                                 | 2,763,195                                                                 | 0                                                                                                                                                | 109.30%                                                                        | 0                                                      | 0                                               | 18,769,087                                                                                                                            |
| 04: BLAIRSTOWN TWP    | 31,835.10                                                                                           | 2.823                                           | 1,127,705                                                                   | 89.75%                                                                                                 | 1,256,496                                                                 | 0                                                                                                                                                | 82.21%                                                                         | 0                                                      | 0                                               | 153,633,462                                                                                                                           |
| 05: FRANKLIN TWP      | 67,476.00                                                                                           | 3.169                                           | 2,129,252                                                                   | 91.66%                                                                                                 | 2,322,989                                                                 | 0                                                                                                                                                | 84.02%                                                                         | 0                                                      | 0                                               | 80,843,789                                                                                                                            |
| 06: FRELINGHUYSEN TWP | 32,251.30                                                                                           | 2.449                                           | 1,316,917                                                                   | 98.98%                                                                                                 | 1,330,488                                                                 | 0                                                                                                                                                | 87.44%                                                                         | 0                                                      | 0                                               | 42,896,615                                                                                                                            |
| 07: GREENWICH TWP     | 29,662.39                                                                                           | 3.474                                           | 853,840                                                                     | 78.45%                                                                                                 | 1,088,388                                                                 | 0                                                                                                                                                | 71.23%                                                                         | 0                                                      | 0                                               | 240,295,565                                                                                                                           |
| 08: HACKETTSTOWN TOWN | 211,688.91                                                                                          | 3.264                                           | 6,485,567                                                                   | 95.80%                                                                                                 | 6,769,903                                                                 | 0                                                                                                                                                | 89.47%                                                                         | 0                                                      | 0                                               | 127,621,914                                                                                                                           |
| 09: HARDWICK TWP      | 9,184.45                                                                                            | 3.566                                           | 257,556                                                                     | 75.95%                                                                                                 | 339,113                                                                   | 0                                                                                                                                                | 70.26%                                                                         | 0                                                      | 0                                               | 66,385,722                                                                                                                            |
| 10: HARMONY TWP       | 60,062.30                                                                                           | 2.516                                           | 2,387,214                                                                   | 80.52%                                                                                                 | 2,964,747                                                                 | 0                                                                                                                                                | 69.52%                                                                         | 0                                                      | 0                                               | 209,598,541                                                                                                                           |
| 11: HOPE TWP          | 20,175.84                                                                                           | 3.065                                           | 658,266                                                                     | 85.85%                                                                                                 | 766,763                                                                   | 0                                                                                                                                                | 73.22%                                                                         | 0                                                      | 0                                               | 80,744,088                                                                                                                            |
| 12: INDEPENDENCE TWP  | 29,051.50                                                                                           | 3.505                                           | 828,859                                                                     | 81.26%                                                                                                 | 1,020,009                                                                 | 0                                                                                                                                                | 72.75%                                                                         | 0                                                      | 0                                               | 190,322,781                                                                                                                           |
| 13: KNOWLTON TWP      | 35,545.69                                                                                           | 3.781                                           | 940,113                                                                     | 73.66%                                                                                                 | 1,276,287                                                                 | 0                                                                                                                                                | 66.67%                                                                         | 0                                                      | 0                                               | 130,613,404                                                                                                                           |
| 14: LIBERTY TWP       | 12,508.97                                                                                           | 3.238                                           | 386,318                                                                     | 84.43%                                                                                                 | 457,560                                                                   | 0                                                                                                                                                | 78.06%                                                                         | 0                                                      | 0                                               | 75,621,351                                                                                                                            |
| 15: LOPATCONG TWP     | 73,631.23                                                                                           | 2.851                                           | 2,582,646                                                                   | 93.90%                                                                                                 | 2,750,422                                                                 | 0                                                                                                                                                | 92.69%                                                                         | 0                                                      | 0                                               | 82,784,281                                                                                                                            |
| 16: MANSFIELD TWP     | 48,308.70                                                                                           | 3.489                                           | 1,384,600                                                                   | 86.36%                                                                                                 | 1,603,289                                                                 | 0                                                                                                                                                | 76.84%                                                                         | 0                                                      | 0                                               | 213,413,982                                                                                                                           |
| 17: OXFORD TWP        | 36,663.26                                                                                           | 4.387                                           | 835,725                                                                     | 77.40%                                                                                                 | 1,079,748                                                                 | 0                                                                                                                                                | 69.74%                                                                         | 0                                                      | 0                                               | 69,570,182                                                                                                                            |
| 19: PHILLIPSBURG TOWN | 484,958.56                                                                                          | 4.148                                           | 11,691,363                                                                  | 86.00%                                                                                                 | 13,594,631                                                                | 0                                                                                                                                                | 78.87%                                                                         | 0                                                      | 0                                               | 203,931,920                                                                                                                           |
| 20: POHATCONG TWP     | 55,266.78                                                                                           | 4.146                                           | 1,333,497                                                                   | 85.50%                                                                                                 | 1,559,646                                                                 | 0                                                                                                                                                | 76.60%                                                                         | 0                                                      | 0                                               | 106,846,678                                                                                                                           |
| 21: WASHINGTON BORO   | 121,519.45                                                                                          | 5.235                                           | 2,321,288                                                                   | 72.76%                                                                                                 | 3,190,335                                                                 | 0                                                                                                                                                | 66.22%                                                                         | 0                                                      | 0                                               | 191,192,855                                                                                                                           |
| 22: WASHINGTON TWP    | 63,024.35                                                                                           | 3.768                                           | 1,672,621                                                                   | 88.18%                                                                                                 | 1,896,826                                                                 | 0                                                                                                                                                | 75.70%                                                                         | 0                                                      | 0                                               | 222,081,552                                                                                                                           |
| 23: WHITE TWP         | 65,818.58                                                                                           | 2.307                                           | 2,852,994                                                                   | 95.87%                                                                                                 | 2,975,399                                                                 | 0                                                                                                                                                | 81.91%                                                                         | 0                                                      | 0                                               | 125,268,828                                                                                                                           |
| *TOTALS*              | 1,658,829.05                                                                                        |                                                 | 45,982,372                                                                  |                                                                                                        | 53,676,275                                                                | 0                                                                                                                                                |                                                                                | 0                                                      | 0                                               | 2,867,710,321                                                                                                                         |

E = Excludes special exemptions R = Revaluation/Reassessment

FINAL EQUALIZATION TABLE, COUNTY OF WARREN FOR THE YEAR 2023 (CONTINUED)

| FOOTNOTE DESCRIPTION |                             | SPECIAL EXEMPTION DESCRIPTION        |            |                   |
|----------------------|-----------------------------|--------------------------------------|------------|-------------------|
|                      |                             | TYPE                                 | AMOUNT     | TAXING DISTRICT   |
| E                    | Excludes special exemptions | E: FIRE SUPPRESSION                  | 15,200     | HACKETTSTOWN TOWN |
| R                    | Revaluation/Reassessment    | F: FALLOUT SHELTER                   | 0          |                   |
|                      |                             | G: COMMERCIAL/INDUSTRY EXEMPTION     | 0          |                   |
|                      |                             | I: DWELLING EXEMPTION                | 0          |                   |
|                      |                             | J: DWELLING ABATEMENT                | 0          |                   |
|                      |                             | K: NEW DWELLING/CONVERSION EXEMPTION | 0          |                   |
|                      |                             | L: NEW DWELLING/CONVERSION ABATEMENT | 0          |                   |
|                      |                             | N: MULTIPLE DWELLING EXEMPTION       | 0          |                   |
|                      |                             | O: MULTIPLE DWELLING ABATEMENT       | 0          |                   |
|                      |                             | P: POLLUTION CONTROL                 | 10,605,000 | PHILLIPSBURG TOWN |
|                      |                             | U: URBAN ENTERPRISE ZONE ABATEMENT   | 0          |                   |
|                      |                             | W: WATER/SEWAGE FACILITY             | 0          |                   |
|                      |                             | Y: RENEWABLE ENERGY                  | 0          |                   |