

2025 TAX CALCULATION ACKNOWLEDGEMENT REPORT

TAXING DISTRICT 19

HIGHLANDS BOROUGH

COUNTY 13 MONMOUTH

BLOCK	LOT	QUALIFIC.	PROPERTY LOCATION	CLASS	NET VAL	TAX AMOUNTS			
						TOT YEAR	1ST HALF	2ND HALF	PRELIM.
26	16		141 HIGHLAND AVENUE	15F	751900	.00	6270.66	6270.66-	.00 *OVERBILL*
69	8		23 ATLANTIC STREET	15F	653700	.00	5021.28	5021.28-	.00 *OVERBILL*

2025 TAX CALCULATION ACKNOWLEDGEMENT REPORT

TAXING DISTRICT 19 HIGHLANDS BOROUGH

COUNTY 13 MONMOUTH

	COUNT	NET VALUE	TOTAL TAXES (GENERAL)	TOTAL TAXES (SPECIAL)	DEDUCTION AMOUNT	NET AMOUNT OF TAXES	2025 TAXES (1ST HALF)	2025 TAXES (2ND HALF)	2026 TAXES (1ST HALF)
* RATABLES *	2,579	1,340,380,200	22,920,501.42	.00	24,750.00	22,895,751.42	10,855,337.91	12,040,413.51	11,447,881.73
* RAILROADS *	0	0	.00	.00	.00	.00	.00	.00	.00
* UTILITIES *	1	0	.00	.00	.00	.00	.00	.00	.00
* EXEMPTS *	129	76,259,100	.00	.00	.00	.00	11,291.94	11,291.94-	.00

TAX RATES FOR THE YEAR OF 2025

TAXING DISTRICT 19 HIGHLANDS BOROUGH COUNTY 13 MONMOUTH

DESCRIPTION OF TAX	SPECIAL TAX CODE	RATE PER \$100	FLAT TAX AMOUNT
COUNTY TAX		.159	
COUNTY LIBRARY TAX		.010	
DISTRICT SCHOOL TAX		.000	
REGIONAL SCHOOL TAX		.700	
LOCAL PURPOSE TAX		.809	
COUNTY OPEN SPACE		.024	
MUN OPEN SPACE		.005	
COUNTY HEALTH TAX		.003	

TOTAL PROPERTY TAX		1.710	

SPECIAL TAX DESCRIPTION.....

BUSINESS IMPR DISTRICT	S01	.000
* STATE AID	A01	.000

* STATE AID NOT PART OF GENERAL TAX RATE

TAX RATE EDIT AUDIT TRAIL									
CTY/ DIST	TAX YEAR	RATE SEQ	RATE DESCRIPTION	TAX RATE	FLAT AMOUNT	--SPECIAL TAX DATA--			INHIBIT FLAGS
						CODE	RATE	FLAT	
1319	2025	01	COUNTY TAX	00159	000000				
1319	2025	02	COUNTY LIBRARY TAX	00010	000000				
1319	2025	03	DISTRICT SCHOOL TAX	00000	000000				
1319	2025	04	REGIONAL SCHOOL TAX	00700	000000				
1319	2025	05	LOCAL PURPOSE TAX	00809	000000				
1319	2025	06	COUNTY OPEN SPACE	00024	000000				
1319	2025	07	MUN OPEN SPACE	00005	000000				
1319	2025	08	COUNTY HEALTH TAX	00003	000000				
1319	2025	09	BUSINESS IMPR DISTRICT			S01	00000	000000	
1319	2025	10	STATE AID			A01	00000	000000	
				----	-----		-----	-----	
1319	2025	00	TOTAL PROPERTY TAX	1.710	.00		.000	.00	

*** TAX RATE ACCEPTED

TABLE OF AGGREGATES
OF TAXABLE AND EXEMPT PROPERTY IN THE TAXING DISTRICT OF HIGHLANDS BOROUGH FOR 2025

(1) VALUE OF LAND	784,018,000	
(2) VALUE OF IMPROVEMENTS	556,555,500	
(3) TOTAL VALUE LAND & IMPRVMT EXCL 2ND CLASS RR		1340,573,500
(4) TAX VALUE MACH,IMPLMNT & EQUIPT OF TELEPHONE, PETROLEUM REFINERIES MISCELLANEOUS		
(5) EXEMPTIONS		
POLLUTION CONTROL (RS 54:4-3.56)		
FIRE SUPPRESSION (RS 54:4-3.13)		
FALLOUT SHELTER (RS 54:4-3.48)		
WATER/SEWAGE FAC. (RS 54:4-3.59)		
UEZ ABATEMENT (RS 54:4-3.139)		
HOME IMPROVEMENT (RS 54:4-3.72)		
MULTI FAMILY (RS 54:4-3.121)		
CL 4 ABATEMENT (RS 54:4-3.95)		
RENEWABLE ENERGY (RS 54:4-3.113)		
DWELL ABATEMENT (RS 40A:21-5)		
DWELL EXEMPTION (RS 40A:21-5)		193,300
NEW DWL/CONV ABATE (RS 40A:21-5)		
NEW DWL/CONV EXEM (RS 40A:21-5)		
MUL DWELL EXEM (RS 40A:21-6)		
MUL DWELL ABATE (RS 40A:21-6)		
COM/IND EXEMPTION (RS 40A:21-7)		
TOTAL		193,300
(5A) DEDUCTIONS ALLOWED (C.73,L.1976)		
NBR VETERANS	77	
NBR VETERANS WIDOWS	5	
TOTAL	82	
NBR SENIOR CITIZENS	14	
NBR DISABLED PERSONS	3	
NBR SURVIVING SPOUSE		
TOTAL	99	
(6) NET VALUATION TAXABLE		1340,380,200
(7) TAX RATE - GENL TAX RATE PER \$100 TAXABLE VALUE		
(8) RATIO - AVERAGE RATIO OF ASSESSED TO TRUE VALUE OF REAL PROPERTY	%	
(9A) UEZ EXPIRED (-)		
(9B) TRUE VALUE CL II RR PROPERTY (+)		
(10) EQUALIZATION		
(11) NET VALUE ON WHICH COUNTY TAXES ARE APPORTIONED		
(12) APPORTIONMENT OF TAXES		
TOTAL CNTY TAX APPRT ADJUSTMENTS		
CNTY EQUAL TBL APPL (+ OR -)		
APPEALS & CORR. (+ OR -)		
NET CNTY TAX APPOR LESS EXCESS STATE AID		

(13) VALUATION OF EXEMPT PROPERTY	
PUBLIC SCHOOL PROP	21,897,900
OTHER SCHOOL PROP	
PUBLIC PROP	16,355,200
CHURCH & CHARITABLE PROP	4,814,200
CEMETERY & GRAVEYARD	126,000
OTHER EXEMPT PROP	33,065,800
TOTAL VALUE	76,259,100

(14) MISC REVENUE FOR SUPPORT OF BUDGET	
SURPLUS REVENUE APPROPRIATED	
MISC REVENUE ANTICIPATED	
RECEIPT FROM DELINQUENT TAX & LIEN	
TOTAL MISCELLANEOUS REVENUE	

(15) APPORTIONMENT OF TAXES

ITEM	AMOUNT	RATE
NET CNTY TX LESS ST AID		
COUNTY LIBRARY TAX		
COUNTY HEALTH TAX		
COUNTY OPEN SPACE		
DISTRICT SCHOOL TAX		
CONSOLIDATED SCHOOL TAX		
REGIONAL SCHOOL TAX		
MUNICIPAL OPEN SPACE		
MUNICIPAL LIBRARY TAX		
LOCAL MUNCPL PURPOSE TAX		
TOTAL TAX LEVY		

AUTHORIZED RATE

(16) REAL PROPERTY CLASSIFICATION SUMMARY

	ITEMS	TAX VALUE
1.	VACANT LAND	179
2.	RESIDENTIAL	2,293
3A.	FARM (REGULAR)	
3B.	FARM (QUALIFIED)	
4A.	COMMERCIAL	92
4B.	INDUSTRIAL	97,160,000
4C.	APARTMENT	15
	TOTAL CLASS 4A,4B,4C	14,763,600
	TOTAL ALL CLASSES	111,923,600
		1340,380,200

STATE OF NEW JERSEY MONMOUTH COUNTY

I (WE) _____ ASSESSOR(S) OF THE
TAXING DISTRICT OF HIGHLANDS BOROUGH DO SWEAR (OR AFFIRM)
THAT THE FOREGOING TAX LIST AND TAX DUPLICATE CONTAIN THE
VALUATIONS OF ALL THE PROPERTY LIABLE TO TAXATION IN THE TAXING
DISTRICT IN WHICH I (WE) AM (ARE) TAX ASSESSOR(S), AND THAT
SUCH PROPERTY HAS BEEN VALUED WITHOUT FAVOR OR PARTIALITY AT
ITS TAXABLE VALUE AND I (WE) HAVE ALLOWED ONLY SUCH EXEMPTIONS
AND DEDUCTIONS AS ARE PRESCRIBED BY LAW

I (WE) DO FURTHER SWEAR (OR AFFIRM) THAT, FOR THE TAX YEAR 2025,
I (WE) HAVE COMPLETED AND PUT INTO OPERATION A DISTRICT-WIDE
ADJUSTMENTS OF REAL PROPERTY TAXABLE VALUATIONS AND SUCH TAXABLE
VALUATIONS CONFORM TO THE PERCENTAGE LEVEL ESTABLISHED FOR SUCH
YEAR FOR EXPRESSING THE TAXABLE VALUE OF REAL PROPERTY IN THE
COUNTY.

SWORN AND SUBSCRIBED BEFORE ME
THIS _____ DAY OF _____ OF 2025

ASSESSOR(S)

CERTIFICATION BY COUNTY BOARD

THIS IS TO CERTIFY THAT THE FOREGOING IS A TRUE AND
COMPLETE RECORD OF THE TAXES ASSESSED FOR THE YEAR 2025 IN THE
TAXING DISTRICT OF HIGHLANDS BOROUGH COUNTY OF
MONMOUTH, NEW JERSEY, AND THAT \$ 1,340,380,200 IS THE
NET VALUATION TAXABLE AND \$ _____ IS THE NET VALUATION
ON WHICH COUNTY TAXES AND REGIONAL OR CONSOLIDATED SCHOOL TAXES
ARE APPORTIONED.

ATTEST:

Reine Luttich PRESIDENT
Stephan D. D. D. V. PRESIDENT
Michael V. H. H. COMMISSIONER
James A. Malara COMMISSIONER
Carol M. M. M. COMMISSIONER
John A. A. A. COMMISSIONER
Pamela S. S. S. COMMISSIONER

Matthew S. Clark
TAX ADMINISTRATOR
COUNTY BOARD OF TAXATION

TAXING DISTRICT 19 HIGHLANDS BOROUGH			2025 TAX LIST DISTRICT SUMMARY			COUNTY 13 MONMOUTH		07/11/25
CLASSIFICATION	NO. OF PARCELS	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE	BOOK VALUE OF TANG PERS PROP	EXEMPTION AMOUNT	NET TAXABLE VALUE	
1 VACANT LAND	179	23,683,500	0	23,683,500		0	23,683,500	
2 RESIDENTIAL	2,293	690,276,800	514,689,600	1,204,966,400		193,300	1,204,773,100	
3A FARM (REGULAR)	0	0	0	0		0	0	
3B FARM (QUALIFIED)	0	0	0	0		0	0	
4A COMMERCIAL	92	63,392,500	33,767,500	97,160,000		0	97,160,000	
4B INDUSTRIAL	0	0	0	0		0	0	
4C APARTMENT	15	6,665,200	8,098,400	14,763,600		0	14,763,600	
CLASS 4 TOTAL	107	70,057,700	41,865,900	111,923,600		0	111,923,600	
RATABLE TOTAL	2,579	784,018,000	556,555,500	1,340,573,500		193,300	1,340,380,200	
5A CLASS 1 RAILROAD	0	0	0	0		0	0	
5B CLASS 2 RAILROAD	0	0	0	0		0	0	
RAILROAD TOTAL	0	0	0	0		0	0	
6A TELEPHONE	1				0			0
6B PETROL REFINRIES	0				0			0
6C MISCELLANEOUS	0				0			0
PUBLIC UTIL. TOTAL	1				0			0
15A PUBLIC SCHOOL	5	12,048,800	9,849,100	21,897,900		0	21,897,900	
15B OTHER SCHOOL	0	0	0	0		0	0	
15C PUBLIC PROPERTY	54	15,206,800	1,148,400	16,355,200		0	16,355,200	
15D CHARITABLE	2	1,448,800	3,365,400	4,814,200		0	4,814,200	
15E CEMETERY	2	123,500	2,500	126,000		0	126,000	
15F MISCELLANEOUS	66	14,133,000	18,932,800	33,065,800		0	33,065,800	
EXEMPT TOTAL	129	42,960,900	33,298,200	76,259,100		0	76,259,100	
----- D E D U C T I O N S -----			----- E X E M P T I O N S -----			----- E X E M P T I O N S -----		
CLASSIFICATION	NO. OF DEDUCTS	DEDUCTION AMOUNT	CLASSIFICATION	NO. OF PARCELS	EXEMPTION AMOUNT	CLASSIFICATION	NO. OF PARCELS	EXEMPTION AMOUNT
SENIOR CITIZEN	14	3,500	FIRE SUPPRESS	0	0	DWELL ABATE	0	0
DISABLED PERSON	3	750	POLLUTION CNTRL	0	0	DWELL EXEMP	1	193,300
SURVIVING SPOUSE	0	0	FALLOUT SHELTER	0	0	NEW DWEL/CONV ABAT	0	0
VETERAN	77	19,250	WATER/SEWAGE FAC	0	0	NEW DWEL/CONV EXMT	0	0
WIDOW OF VETERAN	5	1,250	HOME IMPROVEMENT	0	0	MUL DWELL EXEMP	0	0
			CLASS 4 ABATEMENT	0	0	MUL DWELL ABATE	0	0
			MULTI-FAMILY DWELL	0	0	COM/IND EXEMP	0	0
			UEZ ABATEMENT	0	0	RENEWABLE ENERGY	0	0

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TAX LIST AND TAX DUPLICATE CONTAIN THE VALUATIONS OF ALL THE PROPERTY LIABLE TO TAXATION IN THE TAXING DISTRICT IN WHICH I AM TAX
ASSESSOR, AND THAT SUCH PROPERTY HAS BEEN VALUED WITHOUT FAVOR OR PARTIALITY AT ITS TAXABLE VALUE AND I HAVE ALLOWED ONLY SUCH
EXEMPTIONS AND DEDUCTIONS AS ARE PRESCRIBED BY LAW.

ASSESSOR

I DO FURTHER SWEAR (OR AFFIRM) THAT, FOR THE TAX YEAR 2025, I HAVE COMPLETED AND PUT INTO OPERATION A DISTRICT WIDE ADJUSTMENT OF
REAL PROPERTY TAXABLE VALUATIONS AND SUCH TAXABLE VALUATIONS CONFORM TO THE PERCENTAGE LEVEL ESTABLISHED FOR SUCH YEAR FOR
EXPRESSING THE TAXABLE VALUE OF REAL PROPERTY IN THE COUNTY.

SWORN AND SUBSCRIBED BEFORE ME THIS DAY OF OF 2025. -----
ASSESSOR

TAXING DISTRICT 19 HIGHLANDS BOROUGH 2025 SPECIAL TAXING DISTRICT SUMMARY

COUNTY 13 MONMOUTH

	SPECIAL TAXING DISTRICT	NO. OF ITEMS	LAND VALUE	IMPROVEMENTS	EXEMPTIONS	NET TAXABLE
H71	RATABLES	12	3,278,600	2,942,400	0	6,221,000
	RAILROAD	0	0	0		0
	PUB UTIL	0	0			0
	EXEMPTS	0	0	0		0
H72	RATABLES	5	1,557,200	1,855,000	0	3,412,200
	RAILROAD	0	0	0		0
	PUB UTIL	0	0			0
	EXEMPTS	0	0	0		0
H73	RATABLES	11	2,812,800	3,459,900	0	6,272,700
	RAILROAD	0	0	0		0
	PUB UTIL	0	0			0
	EXEMPTS	0	0	0		0
H74	RATABLES	217	61,560,700	55,753,200	0	117,313,900
	RAILROAD	0	0	0		0
	PUB UTIL	0	0			0
	EXEMPTS	0	0	0		0
H81	RATABLES	1	256,100	194,000	0	450,100
	RAILROAD	0	0	0		0
	PUB UTIL	0	0			0
	EXEMPTS	0	0	0		0
H82	RATABLES	3	738,700	1,460,300	0	2,199,000
	RAILROAD	0	0	0		0
	PUB UTIL	0	0			0
	EXEMPTS	0	0	0		0
H83	RATABLES	1	348,500	492,100	0	840,600
	RAILROAD	0	0	0		0
	PUB UTIL	0	0			0
	EXEMPTS	0	0	0		0
H84	RATABLES	2	606,300	90,700	0	697,000
	RAILROAD	0	0	0		0
	PUB UTIL	0	0			0
	EXEMPTS	0	0	0		0
H85	RATABLES	6	1,669,800	2,493,400	0	4,163,200
	RAILROAD	0	0	0		0
	PUB UTIL	0	0			0
	EXEMPTS	0	0	0		0
S01	RATABLES	102	67,870,600	34,870,200	0	102,740,800
	RAILROAD	0	0	0		0
	PUB UTIL	0	0			0
	EXEMPTS	0	0	0		0