

TABLE OF AGGREGATES
OF TAXABLE AND EXEMPT PROPERTY IN THE TAXING DISTRICT OF HIGHLANDS BOROUGH FOR 2026

(1) VALUE OF LAND	889,376,800	
(2) VALUE OF IMPROVEMENTS	565,871,200	
(3) TOTAL VALUE LAND & IMPRVMT EXCL 2ND CLASS RR		1455,248,000
(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	71	
NBR VETERANS WIDOWS	5	
TOTAL	76	
NBR SENIOR CITIZENS	11	
NBR DISABLED PERSONS	3	
NBR SURVIVING SPOUSE		
TOTAL	90	
(6) NET VALUATION TAXABLE		1455,054,700
(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	22,020,000
OTHER SCHOOL PROP	
PUBLIC PROP	17,634,100
CHURCH & CHARITABLE PROP	4,920,700
CEMETERY & GRAVEYARD	141,400
OTHER EXEMPT PROP	34,488,400
TOTAL VALUE	79,204,600

(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	174
2.	RESIDENTIAL	2,290
3A.	FARM (REGULAR)	
3B.	FARM (QUALIFIED)	
4A.	COMMERCIAL	92
4B.	INDUSTRIAL	100,554,800
4C.	APARTMENT	16
	TOTAL CLASS 4A,4B,4C	15,941,200
	TOTAL ALL CLASSES	116,496,000
		1455,054,700

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 2026,
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 2026

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 2026 IN THE
TAXING DISTRICT OF HIGHLANDS BOROUGH COUNTY OF
MONMOUTH, NEW JERSEY, AND THAT \$ 1,455,054,700 IS THE
NET VALUATION TAXABLE AND \$ _____ IS THE NET VALUATION
ON WHICH COUNTY TAXES AND REGIONAL OR CONSOLIDATED SCHOOL TAXES
ARE APPORTIONED.

ATTEST:

Boris L. Lattin PRESIDENT
Stephen D. Dain V. PRESIDENT
Michael V. Dain COMMISSIONER
Juan A. Malara COMMISSIONER
Ray M. Lattin COMMISSIONER
John COMMISSIONER
Matthew S. Clark TAX ADMINISTRATOR
Pamela Shumlee COMMISSIONER
COUNTY BOARD OF TAXATION

TAXING DISTRICT 19 HIGHLANDS BOROUGH			2026 TAX LIST DISTRICT SUMMARY			COUNTY 13 MONMOUTH		05/05/26
CLASSIFICATION	NO. OF PARCELS	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE	BOOK VALUE OF TANG PERS PROP	EXEMPTION AMOUNT	NET TAXABLE VALUE	
1 VACANT LAND	174	27,468,800	0	27,468,800		0	27,468,800	
2 RESIDENTIAL	2,290	787,176,400	524,106,800	1,311,283,200		193,300	1,311,089,900	
3A FARM (REGULAR)	0	0	0	0		0	0	
3B FARM (QUALIFIED)	0	0	0	0		0	0	
4A COMMERCIAL	92	66,940,400	33,614,400	100,554,800		0	100,554,800	
4B INDUSTRIAL	0	0	0	0		0	0	
4C APARTMENT	16	7,791,200	8,150,000	15,941,200		0	15,941,200	
CLASS 4 TOTAL	108	74,731,600	41,764,400	116,496,000		0	116,496,000	
RATABLE TOTAL	2,572	889,376,800	565,871,200	1,455,248,000		193,300	1,455,054,700	
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	12,170,100	9,849,900	22,020,000		0	22,020,000	
15B OTHER SCHOOL	0	0	0	0		0	0	
15C PUBLIC PROPERTY	52	16,484,600	1,149,500	17,634,100		0	17,634,100	
15D CHARITABLE	2	1,550,700	3,370,000	4,920,700		0	4,920,700	
15E CEMETERY	2	138,900	2,500	141,400		0	141,400	
15F MISCELLANEOUS	67	15,724,500	18,763,900	34,488,400		0	34,488,400	
EXEMPT TOTAL	128	46,068,800	33,135,800	79,204,600		0	79,204,600	
----- 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	11	2,750	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	71	17,750	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 2026, 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 2026. -----
ASSESSOR

TAXING DISTRICT 19 HIGHLANDS BOROUGH 2026 SPECIAL TAXING DISTRICT SUMMARY

COUNTY 13 MONMOUTH

SPECIAL TAXING DISTRICT	NO. OF ITEMS	LAND VALUE	IMPROVEMENTS	EXEMPTIONS	NET TAXABLE
H71 RATABLES	11	3,821,000	2,865,000	0	6,686,000
RAILROAD	0	0	0		0
PUB UTIL	0	0			0
EXEMPTS	0	0	0		0
H72 RATABLES	5	1,641,400	1,495,800	0	3,137,200
RAILROAD	0	0	0		0
PUB UTIL	0	0			0
EXEMPTS	0	0	0		0
H73 RATABLES	11	3,473,400	3,472,300	0	6,945,700
RAILROAD	0	0	0		0
PUB UTIL	0	0			0
EXEMPTS	0	0	0		0
H74 RATABLES	207	73,945,400	53,321,700	0	127,267,100
RAILROAD	0	0	0		0
PUB UTIL	0	0			0
EXEMPTS	0	0	0		0
H81 RATABLES	1	303,600	195,800	0	499,400
RAILROAD	0	0	0		0
PUB UTIL	0	0			0
EXEMPTS	0	0	0		0
H82 RATABLES	3	803,000	1,468,600	0	2,271,600
RAILROAD	0	0	0		0
PUB UTIL	0	0			0
EXEMPTS	0	0	0		0
H83 RATABLES	1	357,300	496,600	0	853,900
RAILROAD	0	0	0		0
PUB UTIL	0	0			0
EXEMPTS	0	0	0		0
H84 RATABLES	2	732,800	49,400	0	782,200
RAILROAD	0	0	0		0
PUB UTIL	0	0			0
EXEMPTS	0	0	0		0
H85 RATABLES	6	2,134,800	2,513,800	0	4,648,600
RAILROAD	0	0	0		0
PUB UTIL	0	0			0
EXEMPTS	0	0	0		0
S01 RATABLES	84	54,459,700	27,793,400	0	82,253,100
RAILROAD	0	0	0		0
PUB UTIL	0	0			0
EXEMPTS	0	0	0		0