

TABLE OF AGGREGATES  
OF TAXABLE AND EXEMPT PROPERTY IN THE TAXING DISTRICT OF BORO OF FREEHOLD

FOR 2026

(1) VALUE OF LAND	1006,970,300	
(2) VALUE OF IMPROVEMENTS	819,562,800	
(3) TOTAL VALUE LAND & IMPRVMT EXCL 2ND CLASS RR		1826,533,100
(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)	565,000	
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)	724,400	
DWELL EXEMPTION (RS 40A:21-5)		
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	233,100	1,522,500
(5A) DEDUCTIONS ALLOWED (C.73,L.1976)		
NBR VETERANS	85	
NBR VETERANS WIDOWS	31	
TOTAL	116	
NBR SENIOR CITIZENS	15	
NBR DISABLED PERSONS	2	
NBR SURVIVING SPOUSE		
TOTAL	133	
(6) NET VALUATION TAXABLE	1825,010,600	
(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	58,050,300
OTHER SCHOOL PROP	11,717,000
PUBLIC PROP	140,553,000
CHURCH & CHARITABLE PROP	52,101,700
CEMETERY & GRAVEYARD	1,673,100
OTHER EXEMPT PROP	58,528,500
TOTAL VALUE	322,623,600

(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 MUNCLPL PURPOSE TAX		
TOTAL TAX LEVY		

AUTHORIZED RATE

(16) REAL PROPERTY CLASSIFICATION SUMMARY

	ITEMS	TAX VALUE
1.	VACANT LAND	60
2.	RESIDENTIAL	2,985
3A.	FARM (REGULAR)	
3B.	FARM (QUALIFIED)	
4A.	COMMERCIAL	265
4B.	INDUSTRIAL	3
4C.	APARTMENT	13
	TOTAL CLASS 4A,4B,4C	294,524,900
		22,555,700
		50,851,000
	TOTAL ALL CLASSES	367,931,600
		1825,010,600

STATE OF NEW JERSEY MONMOUTH COUNTY

I (WE) \_\_\_\_\_ ASSESSOR(S) OF THE  
TAXING DISTRICT OF BORO OF FREEHOLD 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 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 2026 IN THE  
TAXING DISTRICT OF BORO OF FREEHOLD COUNTY OF  
MONMOUTH, NEW JERSEY, AND THAT \$ 1,825,010,600 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. Smith V. PRESIDENT  
Michael V. Smith COMMISSIONER  
Quon A. Malara COMMISSIONER  
Carol M. Smith COMMISSIONER  
John A. Smith COMMISSIONER  
Pamela Shrimko COMMISSIONER

Matthew S. Clark  
TAX ADMINISTRATOR  
COUNTY BOARD OF TAXATION

TAXING DISTRICT 16 BORO OF FREEHOLD			2026 TAX LIST DISTRICT SUMMARY			COUNTY 13 MONMOUTH		10/28/25
CLASSIFICATION	NO. OF PARCELS	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE	BOOK VALUE OF TANG PERS PROP	EXEMPTION AMOUNT	NET TAXABLE VALUE	
1 VACANT LAND	60	13,181,300	0	13,181,300		0	13,181,300	
2 RESIDENTIAL	2,985	839,038,200	605,583,900	1,444,622,100		724,400	1,443,897,700	
3A FARM (REGULAR)	0	0	0	0		0	0	
3B FARM (QUALIFIED)	0	0	0	0		0	0	
4A COMMERCIAL	265	133,352,100	161,405,900	294,758,000		233,100	294,524,900	
4B INDUSTRIAL	3	6,203,800	16,916,900	23,120,700		565,000	22,555,700	
4C APARTMENT	13	15,194,900	35,656,100	50,851,000		0	50,851,000	
CLASS 4 TOTAL	281	154,750,800	213,978,900	368,729,700		798,100	367,931,600	
RATABLE TOTAL	3,326	1,006,970,300	819,562,800	1,826,533,100		1,522,500	1,825,010,600	
5A CLASS 1 RAILROAD	8	0	0	0		0	0	
5B CLASS 2 RAILROAD	0	0	0	0		0	0	
RAILROAD TOTAL	8	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	7	24,058,000	33,992,300	58,050,300		0	58,050,300	
15B OTHER SCHOOL	1	1,870,800	9,846,200	11,717,000		0	11,717,000	
15C PUBLIC PROPERTY	80	55,354,800	85,198,200	140,553,000		0	140,553,000	
15D CHARITABLE	60	22,731,300	29,370,400	52,101,700		0	52,101,700	
15E CEMETERY	2	1,673,100	0	1,673,100		0	1,673,100	
15F MISCELLANEOUS	29	13,025,000	45,503,500	58,528,500		0	58,528,500	
EXEMPT TOTAL	179	118,713,000	203,910,600	322,623,600		0	322,623,600	
----- 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	15	3,750	FIRE SUPPRESS	1	565,000	DWELL ABATE	48	724,400
DISABLED PERSON	2	500	POLLUTION CNTRL	0	0	DWELL EXEMP	0	0
SURVIVING SPOUSE	0	0	FALLOUT SHELTER	0	0	NEW DWEL/CONV ABAT	0	0
VETERAN	85	21,250	WATER/SEWAGE FAC	0	0	NEW DWEL/CONV EXMT	0	0
WIDOW OF VETERAN	31	7,750	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	1	233,100
			UEZ ABATEMENT	0	0	RENEWABLE ENERGY	0	0

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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 16 BORO OF FREEHOLD

2026 SPECIAL TAXING DISTRICT SUMMARY

COUNTY 13 MONMOUTH

SPECIAL TAXING DISTRICT		NO. OF ITEMS	LAND VALUE	IMPROVEMENTS	EXEMPTIONS	NET TAXABLE
S01	RATABLES	197	81,424,100	89,975,800	233,100	171,166,800
	RAILROAD	0	0	0		0
	PUB UTIL	0	0			0
	EXEMPTS	2	541,200	1,261,800		1,803,000