

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

(1) VALUE OF LAND	889,813,200	
(2) VALUE OF IMPROVEMENTS	567,182,900	
(3) TOTAL VALUE LAND & IMPRVMT EXCL 2ND CLASS RR		1456,996,100
(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)		
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		1456,802,800
(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	170
2.	RESIDENTIAL	2,293
3A.	FARM (REGULAR)	
3B.	FARM (QUALIFIED)	
4A.	COMMERCIAL	93
4B.	INDUSTRIAL	101,884,300
4C.	APARTMENT	16
	TOTAL CLASS 4A,4B,4C	117,825,500
	TOTAL ALL CLASSES	1456,802,800

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 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 HIGHLANDS BOROUGH COUNTY OF
MONMOUTH, NEW JERSEY, AND THAT \$ 1,456,802,800 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
Joan 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			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	170	26,132,000	0	26,132,000		0	26,132,000	
2 RESIDENTIAL	2,293	788,542,000	524,496,600	1,313,038,600		193,300	1,312,845,300	
3A FARM (REGULAR)	0	0	0	0		0	0	
3B FARM (QUALIFIED)	0	0	0	0		0	0	
4A COMMERCIAL	93	67,348,000	34,536,300	101,884,300		0	101,884,300	
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	109	75,139,200	42,686,300	117,825,500		0	117,825,500	
RATABLE TOTAL	2,572	889,813,200	567,182,900	1,456,996,100		193,300	1,456,802,800	
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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EXEMPTIONS AND DEDUCTIONS AS ARE PRESCRIBED BY LAW.

ASSESSOR

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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 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		0
	EXEMPTS	0	0	0		0
H72	RATABLES	5	1,641,400	1,864,900	0	3,506,300
	RAILROAD	0	0	0		0
	PUB UTIL	0	0	0		0
	EXEMPTS	0	0	0		0
H73	RATABLES	11	3,506,600	3,488,300	0	6,994,900
	RAILROAD	0	0	0		0
	PUB UTIL	0	0	0		0
	EXEMPTS	0	0	0		0
H74	RATABLES	207	73,945,400	53,368,300	0	127,313,700
	RAILROAD	0	0	0		0
	PUB UTIL	0	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		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		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		0
	EXEMPTS	0	0	0		0
H84	RATABLES	2	732,800	91,600	0	824,400
	RAILROAD	0	0	0		0
	PUB UTIL	0	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		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		0
	EXEMPTS	0	0	0		0