

TABLE OF AGGREGATES  
OF TAXABLE AND EXEMPT PROPERTY IN THE TAXING DISTRICT OF NEPTUNE CITY BORO FOR 2026

(1) VALUE OF LAND	541,273,900	
(2) VALUE OF IMPROVEMENTS	549,892,600	
(3) TOTAL VALUE LAND & IMPRVMT EXCL 2ND CLASS RR		1091,166,500
(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)		
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		
(5A) DEDUCTIONS ALLOWED (C.73,L.1976)		
NBR VETERANS	90	
NBR VETERANS WIDOWS	15	
TOTAL	105	
NBR SENIOR CITIZENS	17	
NBR DISABLED PERSONS	3	
NBR SURVIVING SPOUSE		
TOTAL	125	
(6) NET VALUATION TAXABLE		1091,166,500
(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	8,087,600
OTHER SCHOOL PROP	
PUBLIC PROP	32,575,200
CHURCH & CHARITABLE PROP	975,300
CEMETERY & GRAVEYARD	133,300
OTHER EXEMPT PROP	7,604,100
TOTAL VALUE	49,375,500

(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	74
2.	RESIDENTIAL	1,520
3A.	FARM (REGULAR)	
3B.	FARM (QUALIFIED)	
4A.	COMMERCIAL	102
4B.	INDUSTRIAL	5
4C.	APARTMENT	8
	TOTAL CLASS 4A,4B,4C	142,996,300
		10,705,900
		94,829,300
	TOTAL ALL CLASSES	248,531,500
		1091,166,500

STATE OF NEW JERSEY MONMOUTH COUNTY

I (WE) \_\_\_\_\_ ASSESSOR(S) OF THE  
TAXING DISTRICT OF NEPTUNE CITY BORO 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 NEPTUNE CITY BORO COUNTY OF  
MONMOUTH, NEW JERSEY, AND THAT \$ 1,091,166,500 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  
James A. Maloney COMMISSIONER  
Carol M. Smith COMMISSIONER  
John A. Smith COMMISSIONER  
Pamela Shrimko COMMISSIONER

Matthew S. Clark  
TAX ADMINISTRATOR  
COUNTY BOARD OF TAXATION

TAXING DISTRICT 36 NEPTUNE CITY BORO			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	74	9,130,600		0		9,130,600		0	9,130,600
2	RESIDENTIAL	1,520	443,967,300		389,537,100		833,504,400		0	833,504,400
3A	FARM (REGULAR)	0	0		0		0		0	0
3B	FARM (QUALIFIED)	0	0		0		0		0	0
4A	COMMERCIAL	102	60,661,300		82,335,000		142,996,300		0	142,996,300
4B	INDUSTRIAL	5	3,566,700		7,139,200		10,705,900		0	10,705,900
4C	APARTMENT	8	23,948,000		70,881,300		94,829,300		0	94,829,300
CLASS 4 TOTAL		115	88,176,000		160,355,500		248,531,500		0	248,531,500
RATABLE TOTAL		1,709	541,273,900		549,892,600		1,091,166,500		0	1,091,166,500
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	1	2,479,500		5,608,100		8,087,600		0	8,087,600
15B	OTHER SCHOOL	0	0		0		0		0	0
15C	PUBLIC PROPERTY	31	19,042,800		13,532,400		32,575,200		0	32,575,200
15D	CHARITABLE	1	320,400		654,900		975,300		0	975,300
15E	CEMETERY	1	133,300		0		133,300		0	133,300
15F	MISCELLANEOUS	19	4,213,800		3,390,300		7,604,100		0	7,604,100
EXEMPT TOTAL		53	26,189,800		23,185,700		49,375,500		0	49,375,500
----- 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 -----			----- 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	CLASSIFICATION	NO. OF PARCELS
SENIOR CITIZEN	17	4,250	FIRE SUPPRESS	0	0	DWELL ABATE	0	0		0
DISABLED PERSON	3	750	POLLUTION CNTRL	0	0	DWELL EXEMP	0	0		0
SURVIVING SPOUSE	0	0	FALLOUT SHELTER	0	0	NEW DWEL/CONV ABAT	0	0		0
VETERAN	90	22,500	WATER/SEWAGE FAC	0	0	NEW DWEL/CONV EXMT	0	0		0
WIDOW OF VETERAN	15	3,750	HOME IMPROVEMENT	0	0	MUL DWELL EXEMP	0	0		0
			CLASS 4 ABATEMENT	0	0	MUL DWELL ABATE	0	0		0
			MULTI-FAMILY DWELL	0	0	COM/IND EXEMP	0	0		0
			UEZ ABATEMENT	0	0	RENEWABLE ENERGY	0	0		0

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ASSESSOR

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ASSESSOR