

FINAL EQUALIZATION TABLE FOR THE COUNTY OF SALEM FOR THE YEAR 2026

N.J.S.A. 54:3-18 as amended, requires the County Board of Taxation to complete its equalization of property valuation in the taxing districts before the 18th day of March. Pursuant to R.S. 54:3-19, as amended, one certified copy of such equalization table, as confirmed, shall be transmitted to each of the following: The Director of Division, the Tax Court of N.J. and to each Taxing District in the County.

We hereby certify this 18th day of March, 2026 that the table below reflects those items required to be set forth under R.S.54:3-17, as amended.

Attest:



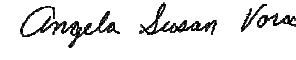
John Snyder, CTA
County Tax Administrator



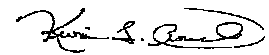
Steven H. Caltabiano
President



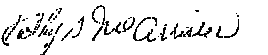
Debra Behnke
Commissioner



Angela Susan Voras
Commissioner



Kevin Crouch
Commissioner



Kathy McAllister
Commissioner

COUNTY PERCENTAGE LEVEL OF TAXABLE VALUE OF REAL PROPERTY 100%

TAXING DISTRICT	COLUMN (1) REAL PROPERTY EXCLUSIVE OF CLASS II RAILROAD PROPERT				COLUMN (2) MACHINERY, IMPLEMENTS, EQUIPMENT & ALL OTHER TAXABLE PERSONAL PROPERTY USED IN BUSINESS OF TELEPHONE, TELEGRAPH & MESSENGER SYSTEM COMPANIES (C.138 L.1966)					COLUMN (3) EQUALIZATION OF REPLACEMENT REVENUE! UNDER P.L.1966 C.135 AS AMENDED				COLUMN (4) DEDUCT TRUE VALUE OF REAL PROPERTY EXCLUSIVE OF CLASS II RAILROAD PROPERTY WHERE THE TAXES ARE IN DEFAULT AND LIENS UNENFORCEABLE (C.168, L.1974)			COLUMN (5) CH. 441 IN LIEU	COLUMN (6) NET AMOUNT OF CALCULATIONS [COL.1(d) + COL.2(e) + COL.3(e) - COL.4(c) + COL.5] TRANSFER TO COLUMN 10 COUNTY ABSTRACT OF RATABLE
	(a) AGGREGATE ASSESSED VALUE	(b) REAL PROPERTY RATIO OF AGGREGATE ASSESSED TO AGGREGATE TRUE VALUE	(c) AGGREGATE TRUE VALUE [COL.1(a)/ COL.19(c)]	(d) AMOUNT BY WHICH COL.1(a) SHOULD BE INCREASED OR DECREASED TO CORRESPOND TO COL.1(c)	(a) AGGREGATE ASSESSED VALUE (TAXABLE VALUE)	(b) TAXABLE % LEVEL (LOWER OF COUNTY % LEVEL OR PRE- TAX YEAR SCHOOL AID DIST. RATIO (NJSA 54:1-35.2)	(c) AGGREGATE TRUE VALUE [COL.2(a)/ COL.2(b)]	(d) AGGREGATE EQUALIZED VALUATION [COL.2(c) x COL.2(b)]	(e) AMOUNT BY WHICH COL.2(a) SHOULD BE INCREASED OR DECREASED TO CORRESPOND TO COL.2(d)	(a) BUSINESS PERSONAL PROPERTY REPLACEMENT REVENUE RECEIVED DURING PRECEDING YEAR P.L.1966 C.135	(b) PRECEDING YEAR GENERAL TAX RATE	(c) CAPITALIZATION OF REPLACEMENT REVENUES IN COL.3(a) PER C.135 P.L.1966 [COL.3(a)/COL.3(b)]	(d) REAL PROPERTY RATIO OF AGGREGATE ASSESSED VALUE TO AGGREGATE TRUE VALUE [SAME AS PRECEDING YEAR COUNTY EQUAL. TABLE COL.1(b)] PER P.L. 1971 C.32	(e) ASSUMED EQUALIZED VALUE OF AMOUNT IN COL.3(c) (COL.3(c)/ COL.3(d)	(a) AGGREGATE ASSESSED VALUE (TAXABLE VALUE)	(b) REAL PROPERTY RATIO OF AGGREGATE ASSESSED TO AGGREGATE TRUE VALUE [SAME AS COL.1(b)]	(c) AGGREGATE TRUE VALUE [COL.4(a) / COL.4(b)]	
1 ALLOWAY	289,817,400	66.97	432,757,055	142,939,655	0	66.97	0	0	29,017.88	3.627	800,052	70.79	1,130,177	0	66.97	0	-	144,069,832
2 CARNEYS POINT	1,088,308,200	107.29	1,014,361,264	(73,946,936)	0	100.00	0	0	276,991.53	2.410	11,493,424	105.62	10,881,863	0	107.29	0	14,916,040	(48,149,033)
3 ELMER	104,635,400	70.88	147,623,307	42,987,907	0	70.88	0	0	17,679.43	4.102	430,995	73.40	587,187	0	70.88	0	-	43,575,094
4 ELSINBORO	115,848,100	76.97	150,510,718	34,662,618	0	76.97	0	0	8,728.89	3.172	275,186	81.56	337,403	0	76.97	0	-	35,000,021
5 LOWER ALLOWAYS	1,044,221,400	100.00	1,044,221,400	0	0	100.00	0	0	14,890.67	2.004	743,047	52.99	1,402,240	0	100.00	0	-	1,402,240
6 MANNINGTON	174,328,500	80.22	217,313,014	42,984,514	0	80.22	0	0	94,582.75	3.604	2,624,383	84.00	3,124,265	0	80.22	0	-	46,108,779
7 OLDMANS	294,159,400	80.69	364,554,963	70,395,563	0	80.69	0	0	42,073.60	2.699	1,558,859	84.75	1,839,362	0	80.69	0	-	72,234,925
8 PENNS GROVE	137,181,850	59.15	231,921,978	94,740,128	0	59.15	0	0	64,363.61	5.649	1,139,381	66.89	1,703,365	0	59.15	0	-	96,443,493
9 PENNSVILLE	974,073,663	64.71	1,505,290,779	531,217,116	0	64.71	0	0	1,951,242.82	5.199	37,531,118	74.03	50,697,174	0	64.71	0	-	581,914,290
10 PILESGROVE	554,811,600	68.00	815,899,412	261,087,812	0	68.00	0	0	45,057.58	3.746	1,202,818	73.33	1,640,281	0	68.00	0	-	262,728,093
11 PITTSBORO	615,594,300	61.59	999,503,653	383,909,353	0	61.59	0	0	49,139.43	4.123	1,191,837	67.39	1,768,567	0	61.59	0	520,000	386,197,920
12 QUINTON	181,703,300	72.90	249,250,069	67,546,769	0	72.90	0	0	30,753.83	3.841	800,672	69.40	1,153,706	0	72.90	0	-	68,700,475
E 13 SALEM	107,810,770	49.82	216,400,582	108,589,812	0	49.82	0	0	237,464.81	8.628	2,752,258	53.26	5,167,589	0	49.82	0	-	113,757,401
14 UPPER PITTSBORO	344,517,300	74.38	463,185,399	118,668,099	0	74.38	0	0	52,123.88	3.098	1,682,501	77.67	2,166,217	0	74.38	0	-	120,834,316
15 WOODSTOWN	293,467,800	70.08	418,761,130	125,293,330	0	70.08	0	0	21,686.66	4.153	522,193	76.81	679,850	0	70.08	0	-	125,973,180
	6,320,478,983		8,271,554,723	1,951,075,740	0		0	0	2,935,797.37		64,748,724		84,279,246	0		0	15,436,040	2,050,791,026

A = REASSESSMENT
R = REVALUATION
E = EXCLUDES SPECIAL EXEMPTION

SALEM NEW DWL/CONV ABATE 388,060

Net Valuation on Which County Taxes are Apportioned; 1(c) + 2(d) + 3(e) + 5

8,371,270,009

Also can use: 1(a) + 2(a) + 6

8,371,270,009