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Assessment Class Proportions

N.J. Department of Community Affairs, Div. LGS 1998 – 2017

Updated for 2018 LTEM with 2017 data

Highlight

Only very small shifts of about 1% or less are seen in the proportions of the assessment classes for Pinelands municipalities compared to 2016. The Pinelands region had the greatest 1-year change in residential assessments, which increased by 0.3%. The commercial class had the largest change in the non-Pinelands region and in the State (-4% and -2%, respectively).

Description: Assessment class proportions are derived by finding the ratio of the equalized value of each class (residential, commercial, vacant, etc.) to the total property equalized value. This helps to measure the municipality's reliance on different types of land uses for tax revenues.

Unit of Analysis: Data for assessment class proportions are compiled at the municipal level and regionally aggregated to allow for inside/outside the Pinelands and statewide analysis.

Findings: As seen in Table 1, below, assessment class proportions for each region have not experienced major shifts since 2010. The percentages provided for the assessment classes may not total 100% due to assessment classes that are not tracked such as utility and road classes.

Again for 2017, there were no major changes in the assessment class proportions in the Pinelands region. Vacant and commercial assessments saw small (0.1%) decreases and residential had a slight increase of 0.3%. In the Non-Pinelands, the commercial category decreased by just over 1% and the residential proportion increased by approximately the same percentage. In the State totals, assessment class percentages went mostly unchanged from 2016 to 2017. Table 1, below shows assessment class proportions and change between 2010 and 2017. Due to rounding, change of less than 1% may not appear in the table.

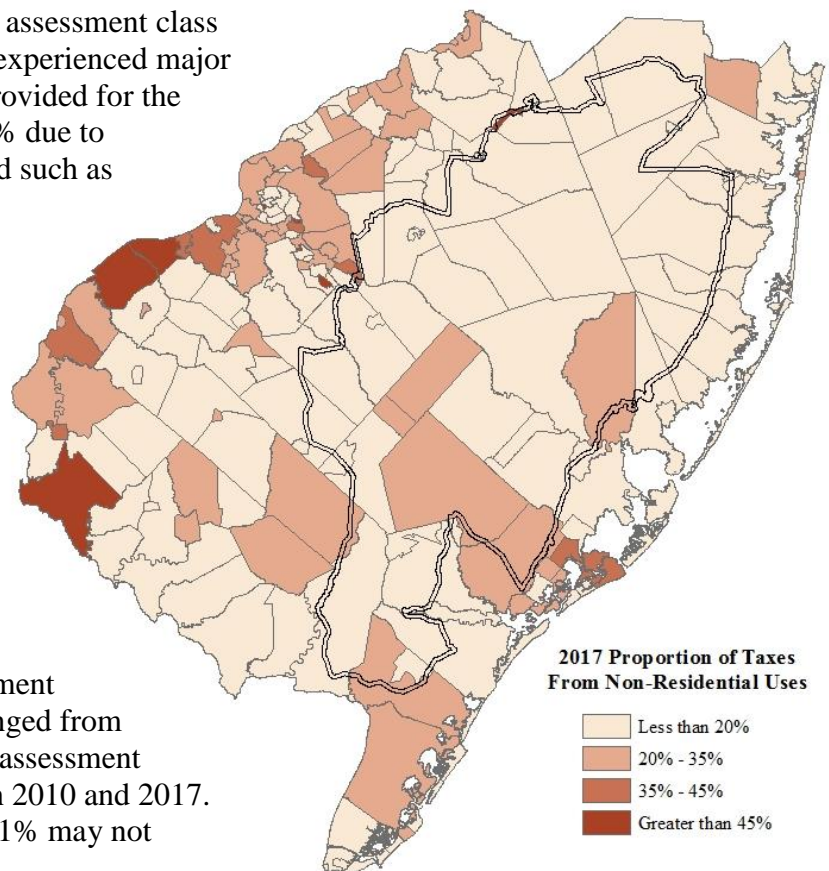


Table 1. Assessment Class Proportions in Municipal Valuations

Pinelands					
Class	2010	2015	2016	2017	Change 2010 - 2017
Vacant Land	3%	4%	3%	2%	-1%
Residential	84%	85%	84%	84%	< 1%
Farmland	0%	0%	0%	0%	< 1%
Commercial	10%	9%	10%	10%	1%
Industrial	1%	1%	1%	1%	- <1%
Apartment	2%	1%	2%	2%	- <1%

Non-Pinelands					
Class	2010	2015	2016	2017	Change 2010 - 2017
Vacant Land	3%	2%	2%	2%	- <1%
Residential	78%	77%	79%	82%	4%
Farmland	0%	0%	0%	0%	- <1%
Commercial	16%	16%	15%	12%	-4%
Industrial	2%	2%	2%	3%	< 1%
Apartment	2%	2%	2%	2%	< 1%

State					
Class	2010	2015	2016	2017	Change 2010 - 2017
Vacant Land	2%	2%	2%	2%	-1%
Residential	76%	77%	77%	78%	2%
Farmland	0%	0%	0%	0%	- <1%
Commercial	15%	14%	14%	13%	-1%
Industrial	5%	4%	4%	4%	-1%
Apartment	3%	3%	3%	3%	< 1%

Of the individual municipalities with at least 10% of their land in the Pinelands Area, Berlin Township and Buena Vista Township saw their proportions in residential uses expand the most, by just over 1%. Wrightstown Borough lost just over 1% in the residential assessment class and Lakehurst Borough also lost nearly 1% in the residential assessment class. Egg Harbor City, Hammonton and Hamilton Township all had slight increases in proportion of the assessment in apartment classes.

In terms of commercial assessment, Wrightstown Borough had a 1% expansion and Little Egg Harbor Township had almost 1% more commercial, although that development would be located outside the Pinelands Area. Buena Vista Township had a decrease of 1% in commercial ratables. Egg Harbor Township had just under a 1% loss in the commercial assessment.

Table 2 below shows the percentage of assessment classes for all Pinelands region municipalities.

Table 2. 2017 Assessment Class proportions for Pinelands Municipalities

Municipality	County	Vacant	Residential	Agriculture	Commercial	Industrial	Apartments
Berlin Township	Camden	2%	56%	0%	32%	9%	1%
Wrightstown Borough	Burlington	3%	51%	0%	32%	1%	13%
Bass River Township	Burlington	5%	72%	0%	23%	0%	0%
Hamilton Township	Atlantic	3%	69%	0%	22%	1%	4%
Dennis Township	Cape May	3%	75%	0%	21%	0%	0%
Hammonton Town	Atlantic	2%	75%	0%	20%	1%	1%
Egg Harbor Township	Atlantic	4%	76%	0%	19%	1%	0%
Lakehurst Borough	Ocean	1%	79%	0%	18%	0%	2%
New Hanover Township	Burlington	2%	80%	1%	17%	0%	0%
Weymouth Township	Atlantic	4%	79%	0%	15%	0%	1%
Woodbine Borough	Cape May	4%	77%	0%	15%	2%	2%
Evesham Township	Burlington	1%	80%	0%	14%	1%	5%
Egg Harbor City	Atlantic	3%	78%	0%	14%	3%	2%
South Toms River Borough	Ocean	2%	84%	0%	14%	0%	0%
Washington Township	Burlington	4%	79%	2%	13%	2%	0%
Stafford Township	Ocean	2%	85%	0%	13%	0%	0%
Eagleswood Township	Ocean	11%	75%	0%	12%	2%	0%
Galloway Township	Atlantic	3%	84%	0%	11%	0%	2%
Monroe Township	Gloucester	2%	84%	0%	11%	0%	2%
Upper Township	Cape May	3%	85%	0%	11%	1%	0%
Folsom Borough	Atlantic	3%	76%	0%	10%	11%	0%
Buena Borough	Atlantic	3%	83%	1%	10%	1%	3%
Manchester Township	Ocean	3%	78%	0%	10%	1%	8%
Jackson Township	Ocean	2%	87%	0%	8%	1%	1%
Lacey Township	Ocean	3%	84%	0%	8%	5%	0%
Medford Township	Burlington	1%	89%	0%	8%	1%	2%
Southampton Township	Burlington	2%	89%	1%	8%	1%	0%
Franklin Township	Gloucester	3%	89%	0%	8%	0%	0%
Winslow Township	Camden	2%	87%	0%	8%	1%	2%
Little Egg Harbor Township	Ocean	4%	88%	0%	8%	0%	0%
Buena Vista Township	Atlantic	5%	86%	0%	7%	2%	0%
Waterford Township	Camden	2%	90%	0%	7%	0%	1%
Pemberton Township	Burlington	2%	89%	0%	6%	0%	2%
Maurice River Township	Cumberland	4%	83%	1%	6%	6%	0%
Barneget Township	Ocean	4%	89%	0%	6%	0%	1%
Berkeley Township	Ocean	3%	90%	0%	5%	0%	1%
Plumsted Township	Ocean	2%	90%	0%	5%	1%	0%
Chesilhurst Borough	Camden	7%	86%	0%	5%	1%	0%
Ocean Township	Ocean	3%	93%	0%	5%	0%	0%
Mullica Township	Atlantic	4%	89%	1%	5%	0%	0%
Beachwood Borough	Ocean	1%	94%	0%	4%	0%	0%
Tabernacle Township	Burlington	1%	95%	0%	4%	0%	0%
Woodland Township	Burlington	5%	85%	1%	4%	6%	0%
Estell Manor City	Atlantic	6%	89%	1%	3%	1%	0%
Port Republic City	Atlantic	3%	94%	0%	3%	0%	0%
Shamong Township	Burlington	1%	95%	0%	3%	0%	0%
Medford Lakes Borough	Burlington	0%	98%	0%	2%	0%	0%
<i>"Outside" Municipalities (less than 10% of total area in Pinelands boundary)</i>							
Vineland City	Cumberland	1%	67%	0%	22%	6%	3%
Toms River Township	Ocean	3%	79%	0%	15%	0%	2%
North Hanover Township	Burlington	2%	79%	1%	15%	0%	3%
Berlin Borough	Camden	2%	81%	0%	15%	1%	1%
Springfield Township	Burlington	2%	86%	2%	10%	0%	0%
Corbin City	Atlantic	5%	85%	0%	10%	0%	0%