

2025 / 2026 TAX CALCULATION FOR FISCAL BILLING

TAXING DISTRICT 04 ELIZABETH CITY COUNTY 20 UNION

	COUNT	NET VALUE	2025	2025 GENERAL TAXES	2025 1+2 TAXES	2025 3+4 TAXES	2026 1+2 TAXES	LESS DEDUCT AMOUNT	NET TAXES
* RATABLES *	18,627	15,661,180,700	*NON-MUNC*	.00	60,599,406.81	59,420,715.57	60,010,015.61		
			MUNICIPAL	.00	100,852,644.10	101,515,210.86	105,878,769.68		
			COMBINED	.00	161,452,050.91	160,935,926.43	165,888,785.29	59,250.00	165,829,535.29
* RAILROADS *	108	22,841,800	*NON-MUNC*	.00	.00	.00	.00		
			MUNICIPAL	.00	.00	.00	.00		
			COMBINED	.00	.00	.00	.00	.00	.00
* UTILITIES *	1	16,023,500	*NON-MUNC*	.00	65,209.91	64,173.46	64,691.68		
			MUNICIPAL	.00	108,959.97	110,076.23	114,599.73		
			COMBINED	.00	174,169.88	174,249.69	179,291.41	.00	179,291.41
* EXEMPTS *	1,203	12,926,947,100	*NON-MUNC*	.00	287,884.81	287,374.19	.00		
			MUNICIPAL	.00	481,030.01	492,839.64	.00		
			COMBINED	.00	768,914.82	780,213.83	.00	.00	.00

TAX RATES FOR THE YEAR OF 2025

TAXING DISTRICT 04 ELIZABETH CITY COUNTY 20 UNION

DESCRIPTION OF TAX	SPECIAL TAX CODE	RATE PER \$100	FLAT TAX AMOUNT
COUNTY TAX		.328	
COUNTY OPEN SP TAX		.014	
DISTRICT SCHOOL TAX		.375	
LOCAL MUNICIPAL BUDGET		.000	
LOCAL MUNICIPAL TAX		1.268	
MUNICIPAL LIBRARY TAX		.032	

TOTAL TAX RATE		2.017	

FINAL MUNICIPAL RATE FOR FISCAL 2026 / 2027 52.320

SPECIAL TAX DESCRIPTION.....

SPECIAL IMPR DISTRICT	S01	.065
SPECIAL IMPR DISTRICT	S02	.101
* STATE AID	A01	.000

FINAL MUNICIPAL RATE FOR FISCAL 2026 / 2027 52.320

* STATE AID NOT PART OF GENERAL TAX RATE

CTY/ DIST	TAX YEAR	RATE SEQ	TAX RATE	FLAT AMOUNT	--SPECIAL TAX CODE	DATA-- RATE	DATA-- FLAT	INHIBIT FLAGS
			DESCRIPTION					
2004	2025	01	MUNICIPAL %	52320	000000			
2004	2025	02	NON-MUNICIPAL %	50000	000000			
2004	2025	03	STATE AID			A01	00000	000000
				-----	-----		-----	-----
2004	2025	00	TOTAL TAX RATE	2.320	.00		.000	.00

*** TAX RATE ACCEPTED

TABLE OF AGGREGATES
OF TAXABLE AND EXEMPT PROPERTY IN THE TAXING DISTRICT OF ELIZABETH CITY

FOR 2026

(1) VALUE OF LAND	6987,948,600	
(2) VALUE OF IMPROVEMENTS	8776,384,200	
(3) TOTAL VALUE LAND & IMPRVMT EXCL 2ND CLASS RR		15764,332,800
(4) TAX VALUE MACH,IMPLMNT & EQUIPT OF TELEPHONE, PETROLEUM REFINERIES MISCELLANEOUS		16,023,500
(5) EXEMPTIONS		
POLLUTION CONTROL (RS 54:4-3.56)		
FIRE SUPPRESSION (RS 54:4-3.13)	3,019,400	
FALLOUT SHELTER (RS 54:4-3.48)		
WATER/SEWAGE FAC. (RS 54:4-3.59)		
UEZ ABATEMENT (RS 54:4-3.139)	100,132,700	
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	103,152,100	
(5A) DEDUCTIONS ALLOWED (C.73,L.1976)		
NBR VETERANS	203	
NBR VETERANS WIDOWS	51	
TOTAL	254	
NBR SENIOR CITIZENS	153	
NBR DISABLED PERSONS	56	
NBR SURVIVING SPOUSE	11	
TOTAL	474	
(6) NET VALUATION TAXABLE	15677,204,200	
(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	1377,553,200
OTHER SCHOOL PROP	102,048,600
PUBLIC PROP	6273,243,400
CHURCH & CHARITABLE PROP	708,167,900
CEMETERY & GRAVEYARD	38,347,000
OTHER EXEMPT PROP	4427,587,000
TOTAL VALUE	12926,947,100

(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	440
2.	RESIDENTIAL	15,304
3A.	FARM (REGULAR)	
3B.	FARM (QUALIFIED)	
4A.	COMMERCIAL	2,023
4B.	INDUSTRIAL	183
4C.	APARTMENT	677
	TOTAL CLASS 4A,4B,4C	7274,154,200
	TOTAL ALL CLASSES	15661,180,700

STATE OF NEW JERSEY UNION COUNTY

I (WE) _____ ASSESSOR(S) OF THE
TAXING DISTRICT OF ELIZABETH CITY 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 2026

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 ELIZABETH CITY COUNTY OF
UNION, NEW JERSEY, AND THAT \$15,677,204,200 IS THE
NET VALUATION TAXABLE AND \$ _____ IS THE NET VALUATION
ON WHICH COUNTY TAXES AND REGIONAL OR CONSOLIDATED SCHOOL TAXES
ARE APPORTIONED.

ATTEST:

John J. Del Duca Jr. PRESIDENT
Kevin O'Brien V. PRESIDENT
Joseph A. De Rosa COMMISSIONER
Maureen McElmurry COMMISSIONER
Steph T. Wagonfeldt COMMISSIONER
Chris R. Dwyer COMMISSIONER

TAX ADMINISTRATOR
COUNTY BOARD OF TAXATION

TAXING DISTRICT 04 ELIZABETH CITY			2026	TAX	LIST	DISTRICT	SUMMARY	COUNTY 20	UNION	01/15/26
CLASSIFICATION	NO. OF PARCELS	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE	BOOK VALUE OF TANG PERS PROP	EXEMPTION AMOUNT	NET TAXABLE VALUE			
1 VACANT LAND	440	936,824,700	0	936,824,700		0	936,824,700			
2 RESIDENTIAL	15,304	2,745,353,000	4,804,981,500	7,550,334,500		100,132,700	7,450,201,800			
3A FARM (REGULAR)	0	0	0	0		0	0			
3B FARM (QUALIFIED)	0	0	0	0		0	0			
4A COMMERCIAL	2,023	1,052,708,800	1,757,510,600	2,810,219,400		0	2,810,219,400			
4B INDUSTRIAL	183	1,578,020,500	1,057,567,200	2,635,587,700		3,019,400	2,632,568,300			
4C APARTMENT	677	675,041,600	1,156,324,900	1,831,366,500		0	1,831,366,500			
CLASS 4 TOTAL	2,883	3,305,770,900	3,971,402,700	7,277,173,600		3,019,400	7,274,154,200			
RATABLE TOTAL	18,627	6,987,948,600	8,776,384,200	15,764,332,800		103,152,100	15,661,180,700			
5A CLASS 1 RAILROAD	73	8,301,600	0	8,301,600		0	8,301,600			
5B CLASS 2 RAILROAD	35	12,920,000	1,620,200	14,540,200		0	14,540,200			
RAILROAD TOTAL	108	21,221,600	1,620,200	22,841,800		0	22,841,800			
6A TELEPHONE	1				17,274,148		16,023,500			
6B PETROL REFINRIES	0				0		0			
6C MISCELLANEOUS	0				0		0			
PUBLIC UTIL. TOTAL	1				17,274,148		16,023,500			
15A PUBLIC SCHOOL	50	141,984,000	1,235,569,200	1,377,553,200		0	1,377,553,200			
15B OTHER SCHOOL	23	18,291,300	83,757,300	102,048,600		0	102,048,600			
15C PUBLIC PROPERTY	526	3,058,934,600	3,214,308,800	6,273,243,400		0	6,273,243,400			
15D CHARITABLE	285	165,916,400	542,251,500	708,167,900		0	708,167,900			
15E CEMETERY	5	38,347,000	0	38,347,000		0	38,347,000			
15F MISCELLANEOUS	314	950,674,000	3,476,913,000	4,427,587,000		0	4,427,587,000			
EXEMPT TOTAL	1,203	4,374,147,300	8,552,799,800	12,926,947,100		0	12,926,947,100			
----- D E D U C T I O N S -----	NO. OF DEDUCTS	DEDUCTION AMOUNT	----- E X E M P T I O N S -----	NO. OF PARCELS	EXEMPTION AMOUNT	----- E X E M P T I O N S -----	NO. OF PARCELS	EXEMPTION AMOUNT		
SENIOR CITIZEN	153	38,250	FIRE SUPPRESS	2	3,019,400	DWELL ABATE	0	0		
DISABLED PERSON	56	14,000	POLLUTION CNTRL	0	0	DWELL EXEMP	0	0		
SURVIVING SPOUSE	11	2,750	FALLOUT SHELTER	0	0	NEW DWEL/CONV ABAT	0	0		
VETERAN	203	50,750	WATER/SEWAGE FAC	0	0	NEW DWEL/CONV EXMT	0	0		
WIDOW OF VETERAN	51	12,750	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	0	0		
			UEZ ABATEMENT	166	100,132,700	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 2026. -----
ASSESSOR

TAXING DISTRICT 04 ELIZABETH CITY		2026	SPECIAL TAXING	DISTRICT SUMMARY	COUNTY 20 UNION	
SPECIAL TAXING DISTRICT		NO. OF ITEMS	LAND VALUE	IMPROVEMENTS	EXEMPTIONS	NET TAXABLE
S01	RATABLES	193	88,598,400	258,318,000	0	346,916,400
	RAILROAD	0	0	0		0
	PUB UTIL	0	0	0		0
	EXEMPTS	58	66,330,800	890,604,900		956,935,700
S02	RATABLES	262	71,894,300	172,493,500	0	244,387,800
	RAILROAD	0	0	0		0
	PUB UTIL	0	0	0		0
	EXEMPTS	2	840,000	2,469,400		3,309,400