

**THIRD ANNUAL REPORT OF
THE STATE BOARD OF
TAXATION OF THE STATE NEW
JERSEY, FOR THE YEAR 1893**

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Third Annual Report of the State Board of Taxation of the State New Jersey, for the Year 1893
by Various

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VARIOUS

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OF THE

State Board of Taxation

OF THE

STATE OF NEW JERSEY

For the Year 1893.

TRENTON, N. J.:
MACCRELLISH & QUIGLEY, STATE PRINTERS.
1893.

MEMBERS
OF THE
STATE BOARD OF TAXATION
OF THE
STATE OF NEW JERSEY.

ALBERT H. SLAPE, PRESIDENT,
SALEM.

THEODORE P. HOPLER,
BELVIDERE.

CHARLES C. BLACK,
JERSEY CITY.

THOMAS B. USHER, CLERK.

By the law constituting the State Board of Taxation, it is declared, *inter alia*, that it shall be the duty of such Board to investigate the methods adopted by local Assessors in the assessment of real and personal property in this State, to carefully examine all cases where evasion of proper taxation is alleged, and to ascertain wherein existing Tax laws are defective, or are improperly or negligently administered, * * * particularly specifying any means, or practices, or devices used for the evasion of proper taxation, and that said Board should annually submit to the Legislature such recommendations as it may find necessary to prevent the evasion of just and equal taxation. (Chapter CXIV., Laws of 1891, Section 12, page 189.)

In fulfillment and discharge of that duty the following report is submitted.

REPORT.

OFFICE OF THE STATE BOARD OF TAXATION,
TRENTON, N. J., January 1st, 1894.

To the Legislature of New Jersey :

The State Board of Taxation herewith submits its Third Annual Report, pursuant to an act of the Legislature, entitled "A general act concerning taxes," approved March 19th, 1891. (P. L. 1891, page 189.) A copy of said act is hereto annexed, and marked "Exhibit A."

RULES ADOPTED BY THE BOARD.

FIRST GENERAL RULES FOR THE GUIDANCE OF ASSESSORS.

First. All property must be assessed according to its true value.

Second. Assessors must determine the true value of property from an actual view and from the best sources of information within their reach.

Third. No deductions shall be allowed, either for indebtedness or for property claimed to be exempt from taxation, unless the person claiming such deduction shall sign a statement in writing, under oath or affirmation, in compliance with the acts of March 29th, 1878, and February 23d, 1885. The Assessors, under said acts, have power to ascertain the truth of such statements.

Fourth. Assessors shall enter in a separate list a description of all cemeteries, churches and public buildings and other real estate exempt from taxation, together with the name of the person or persons or corporation owning the same, and they shall value such buildings, property, lots and tracts of land at their true

value in the same manner as other real estate, and in each case they shall state the ground of exemption.

Fifth. Lands occupied by a person other than the owner may be assessed to the owner, or as lands of non-residents if owned by such, and unoccupied lands not owned by a person residing in the taxing district shall be denominated lands of non-residents, and shall be assessed as such.

Sixth. The tax on visible personal estate shall be assessed in and for the township, ward or taxing district where such property is found. The tax on other personal estate shall be assessed on each inhabitant in the township, ward or taxing district where he resides, as of the day prescribed by law for commencing the assessment for each year.

Seventh. All real estate shall be assessed in the township, ward or taxing district in which the same may be situated, and where the line between two taxing districts divides a farm or lot owned or possessed by the person taxed, the same shall be taxed, if occupied, in the taxing district in which the occupant resides, and if unoccupied, each part thereof shall be assessed to the owner thereof, in the taxing district in which the same may be. (See P. L. 1892, page 378.)

Eighth. Every person shall be assessed for all personal estate in his possession or under his control as trustee, guardian, executor, administrator, or in any other representative or fiduciary capacity, in the same manner as other persons are assessed.

Ninth. Whenever an exemption is claimed by a person in a township or taxing district and the person to whom the indebtedness is due resides in another taxing district than the one in which the exemption is claimed, it shall be the duty of the Assessor allowing the exemption forthwith to notify the Assessor in the township or taxing district where the creditor lives.

Tenth. Adopted and promulgated on the eighth day of March, A. D. 1892. It is hereby ordered by the State Board of Taxation

that hereafter in all assessments of real estate in all cities of this State classified in law as "First and Second-class cities," the Assessor or other taxing officers whose duty it is by law to make such assessments in said city, shall determine the true value of each lot and tract of real estate in such city, without the buildings and improvements, and shall note the same, and shall determine and note separately the true value of every house and other building or structure worth over one hundred dollars, and the whole shall be added and carried out as the value of such lot or tract.

It is hereby further ordered that this order shall apply to the cities of Newark, Jersey City, Paterson, Trenton, Camden, New Brunswick, Elizabeth, Hoboken, Bayonne, Orange, Passaic and Bridgeton.

SECOND GENERAL RULES REGULATING THE PRACTICE
ON APPEAL.

First. All complaints of individuals or corporations shall be by a written petition of appeal, filed with the Clerk and Secretary of said Board, setting forth, in short form and with clearness, his, her or its cause of complaint, and asking the relief which he, she or it desires; such petition of appeal shall be verified by the oath of the complainant, and if a corporation is the complainant, by the oath of either its President, Vice President, Secretary, Treasurer or other officer or agent.

Second. When the complaint is that of a taxing district or county, such petition of appeal need not be verified, but only signed by its attorney or other officer.

Third. Complainants may appear by attorney, agent or in person.

Fourth. Petitions of appeal shall be heard in the order of time in which the same shall be filed with the Clerk and Secretary, excepting those of a taxing district or county, which shall have preference over those of individuals or corporations.