

Introduction

The Property Tax Reimbursement Program is designed to freeze property taxes at 1997 levels for senior citizens and persons with disabilities who were eligible as of December 31, 1997. The amount of the 1998 reimbursement will be the difference between the amount of property taxes that were due and paid by the applicant in 1997 and the amount of property taxes that were due and paid in 1998, provided of course, that the amount paid in 1998 was greater than the amount paid in 1997. For mobile home owners, property tax means 18% of the annual site fee paid to the owner of a mobile home park.

Homeowners and mobile home owners who are receiving homestead rebates and/or property tax credits or deductions are also entitled to the Property Tax Reimbursement if they meet the eligibility requirements.

Important

You must file a separate Homestead Rebate Application (Form HR-1040) to receive a homestead rebate.

Qualifications

To qualify for the 1998 reimbursement, an applicant must meet **all** of the following requirements:

- You must have been age 65 or older or receiving Federal Social Security disability benefits as of December 31, 1997 (You do NOT qualify if you are receiving Social Security disability benefits on behalf of someone else); and
- You must have owned and lived in your home (or have leased a site in a mobile home park on which you have placed a manufactured or mobile home that you own) since before January 1, 1995; and
- You must have lived in New Jersey continuously since before January 1, 1988, as either a homeowner or a renter; and
- Your total annual income must be less than \$17,918, if you are single **or** combined income of less than \$21,970 if married, during both tax year 1997 **and** tax year 1998; and
- For both 1997 and 1998 you must have paid the **full amount** of the property taxes due on your home.

NOTE: You may not claim a reimbursement for a vacation home, a "second home," or property which you rent to someone else.

Income Standards

With very few exceptions, all income that you received during the year, including income which is not reported on Form NJ-1040, must be taken into account to determine eligibility for the Property Tax Reimbursement. Income limits for eligibility will increase annually by the amount of the maximum Social Security benefit cost of living increase for that year for single and married persons, respectively.

Examples of possible sources of income (gross amounts unless otherwise noted) are as follows:

- Social Security Benefits (including Medicare Part B premiums)
- Total Pension Income (including annuity and IRA distributions)
- Salaries and Wages, Bonuses, Commissions and Fees
- Unemployment Benefits
- Interest (taxable and exempt)
- Dividends
- Capital Gains
- Net Rental Income
- Net Business Income
- Support payments
- Inheritances
- Royalties
- Disability Benefits
- Fair Market Value of Prizes and Awards
- Gambling and Lottery winnings (including New Jersey)
- All other Income

Sources of income which should **NOT** be taken into account to determine eligibility:

- Reparation or restitution payments to victims of National Socialist (Nazi) persecution; returns of property (tangible or intangible) seized, lost or misappropriated as a result of Nazi actions or policies and any cash values in replacement of such property; payments of insurance policies purchased by victims of Nazi persecution; and any accumulated or accrued interest on such
- Benefit amounts received under the New Jersey State Lifeline Credit Program/ Tenants Lifeline Assistance Program
- Benefits received as New Jersey State Homestead Rebates
- The one-time capital gain up to \$125,000 from the sale of a principal residence for individuals age fifty-five or older which is excluded from the State gross income tax pursuant to N.J.S.A. 54A:6-9 (repealed 3/20/98)
- Stipends from the Volunteers in Service to America (VISTA) and Foster Grandparents programs
- Proceeds received from a spouse's life insurance policy
- Agent Orange Payments
- Reparation payments to Japanese Americans by the Federal Government pursuant to sections 105 and 106 of the Civil Liberties Act of 1988, P.L. 100-383 (50 U.S.C. App. 1989b-4 and 1989b-5)

Filing Requirements

Due Date March 15, 1999

Eligible applicants must file the 1998 Property Tax Reimbursement Application (Form PTR-1) on or before March 15, 1999. Applications postmarked on or before the due date are considered to be filed on time. Applications postmarked after the due date are considered to be filed late.

Enclosures

Applicants are required to submit proof of the amount of property taxes that were due **and** paid with their applications. The Division will accept copies of the following:

Homeowners

1. **Property tax bills** for both 1997 and 1998, **along with**
2. **Proof of the amount of property taxes you paid** which may be either:
 - a. Copies of cancelled checks or receipts for both 1997 and 1998 showing the amount of property taxes paid; or
 - b. A copy of Form 1098 which you received from your mortgage company showing the amount of property taxes which were paid out of your escrow account.

We realize that you may not be able to locate your 1997 and 1998 property tax bills or proof of the amount of taxes you paid. For your convenience, we have included a form in this booklet (Form PTR-1A) which you may submit as proof of the amount of property taxes due and paid. This form must be completed and certified by your local tax collector as to the amount of property taxes due and paid for **both** 1997 and 1998.

If title to the property is held by the eligible applicant with others as tenants in common or

joint tenants (except in the case of a husband and wife who are filing the claim jointly), the applicant is only entitled to the proportionate share of the reimbursement which reflects his or her percentage of ownership.

Mobile Home Owners

1. **A copy of the contract(s) or agreement(s)** for both 1997 and 1998 from the mobile home park showing the amount of their site fees, **along with**
2. **Proof of the amount of site fees you paid** which may be either:
 - a. Copies of cancelled checks or receipts for both 1997 and 1998 showing the amount of site fees paid; or
 - b. A signed statement from the mobile home park management showing the amount of site fees paid.

In place of 1 and 2 above, mobile home owners may provide a completed Form PTR-1B (on the reverse of the homeowners' form, PTR-1A). This form must be completed and certified by the owner or manager of the mobile home park.

Reimbursement Checks

For those applicants who qualify, reimbursement checks for the difference between the 1997 and 1998 property taxes (or 18% of the annual site fees) will be sent on or before July 15, 1999.

Privacy Act Notification

The Federal Privacy Act of 1974 requires an agency requesting information from individuals to inform them why the request is being made and how the information is being used.

Your social security number is used primarily to account for and give credit for tax payments. The Division of Taxation also uses

social security numbers in the administration and enforcement of all tax laws for which it is responsible. In addition, the Division of Taxation is required by law to forward an annual list to the Administrative Office of the Courts containing the names, addresses and social security numbers of individuals who file a New Jersey tax return or homestead rebate application. This list will be used to avoid duplication of names on jury lists.

Completing the Application

Name and Address

Place the peel-off label in the name and address section at the top of the application. You will find your preprinted name and address label inside the insert at the front of this booklet. Correct the label where errors occur. If you have no label, print or type your name (last name first), complete address and zip code in the spaces provided. Be sure to include your spouse's name if your marital status in 1998 is married. Your reimbursement and next year's application will be sent to the address you provide.

If your mailing address is different from the address of the property for which the reimbursement is being claimed, print or type the property address in the space provided on Line 8 of this application.

Social Security Number

Be sure to check the accuracy of the social security number(s) printed on the label. To correct an error, draw a line through the incorrect number and write the correct number above it.

If you do not have a label, enter your social security number(s) in the space provided on

the application, one digit in each box (). If your marital status for 1998 is married, you must report both spouses' numbers in the order in which the names are listed on the application.

County/Municipality Code

Enter your four-digit county/municipality code, one digit in each box () from the table on page 9. This code identifies the county and municipality of your current residence. The county and municipality codes are for Division of Taxation purposes only.

Line 1 - Residency Status

Fill in the oval (●) to indicate whether you are claiming the reimbursement as a "Homeowner" or "Mobile Home Owner." Fill in only one oval.

Carefully read the requirements for eligibility listed on the application. If you satisfied requirements A through D for both 1997 **AND** 1998, turn the application over and complete the worksheets on the back to determine whether you also satisfy the income requirements in E. (Refer to page 3 for information on sources of income.)

Important

If you did not satisfy requirements A through D for BOTH 1997 AND 1998, you are not eligible for the reimbursement. Do not file the application.

Table 1 Determining Income Eligibility

If you were **SINGLE** and your Total Income was:

Less than \$17,918 → Enter the total amount on Line 2 and continue completing the application

\$17,918 or more → **You are not eligible** for the reimbursement and should not file this application

If you were **MARRIED** and your Total Income was:

Less than \$21,970 → Enter the total amount on Line 2 and continue completing the application

\$21,970 or more → **You are not eligible** for the reimbursement and should not file this application

Worksheet A - 1997 Total Income

If you were married as of 12/31/97 or earlier, you must combine your income with your spouse's income when completing the worksheet. List all the income you received in 1997. Add the amounts on lines a through o. Then check Table 1 above to see if your income qualifies.

Line 2 - 1997 Total Income

Enter the amount of 1997 Total Income from Worksheet A, Line p.

Line 3 - 1997 Marital Status

Indicate your marital status on 12/31/97. Fill in only one oval (●). An applicant who is married but living apart from their spouse, and who does not have access to or receive support from the spouse's income, is considered to be "Single" for purposes of the Property Tax Reimbursement.

Line 4 - 1997 Eligibility Statement

If you met all the eligibility requirements as of 12/31/97, fill in the "Yes" oval (●) and proceed to Worksheet B. If "No," you are not eligible for the reimbursement. Do not file the application.

Worksheet B - 1998 Total Income

If you were married as of 12/31/98 or earlier, you must combine your income with your spouse's income when completing the worksheet. List all the income you received in 1998. Add the amounts on lines a through o. Then check the table above to see if your income qualifies.

Line 5 - 1998 Total Income

Enter the amount of 1998 Total Income from Worksheet B, Line p.

Line 6 - 1998 Marital Status

Indicate your marital status on 12/31/98. Fill in only one oval (●). An applicant who is married but living apart from their spouse, and who does not have access to or receive support from the spouse's income, is considered to be "Single" for purposes of the Property Tax Reimbursement.

Line 7 - 1998 Eligibility Statement

If you met all the eligibility requirements as of 12/31/98, fill in the "Yes" oval (●). If "No," you are not eligible for the reimbursement. Do not file the application.

Line 8 - Address

Enter the street address and municipality of the New Jersey residence for which you are claiming the reimbursement if it is different from the address you listed above.

Line 9 - Block and Lot Number

Homeowners enter the Block and Lot Number of the residence for which the reimbursement is being claimed. (If a condominium, also include qualifier.) You may obtain this information from your current property tax bill or from your local tax assessor.

NOTE: Mobile Home Owners will not have a lot and block number.

Line 10 - 1998 Property Tax

Homeowners enter your total 1998 property taxes due and paid on your principal residence in New Jersey. Enter dollars and cents, one digit in each box (□). Do not use dollar signs or dashes. If you did not pay the full amount of property taxes due by 12/31/98, you are not eligible for the reimbursement.

Residents of cooperative dwelling units and continuing care retirement facilities must obtain a statement from their management indicating their share of property taxes paid for the residential unit they occupy.

Mobile Home Owners enter 18% of your 1998 site fees due and paid on your principal residence in New Jersey. Enter dollars and cents, one digit in each box (□). Do not use dollar signs or dashes. If you did not pay the full amount due by 12/31/98, you are not eligible for the reimbursement.

Line 11 - 1997 Property Tax

Homeowners enter your total 1997 property taxes due and paid on your principal residence in New Jersey. Enter dollars and cents, one digit in each box (□). Do not use dollar signs or dashes. If you did not pay the full amount of property taxes due by 12/31/97, you are not eligible for the reimbursement.

Residents of cooperative dwelling units and continuing care retirement facilities must obtain a statement from their management indicating their share of property taxes paid for the residential unit they occupy.

Mobile Home Owners enter 18% of your 1997 site fees due and paid on your principal residence in New Jersey. Enter dollars and cents, one digit in each box (□). Do not use dollar signs or dashes. If you did not pay the full amount due by 12/31/97, you are not eligible for the reimbursement.

Important

Be sure to enclose verification of property taxes due and paid with Form PTR-1. See page 4 for acceptable forms of proof.

Line 12 - Reimbursement Amount

Subtract Line 11 from Line 10 and enter the result on Line 12. Enter dollars and cents, one digit in each box (□). Do not use dollar signs or dashes. This is your 1998 Property Tax Reimbursement.

If the amount on Line 12 is zero or less than zero, you are not eligible for a Property Tax Reimbursement and you should not file this application.

Signatures

Sign and date your Property Tax Reimbursement Application in ink. If married, both husband and wife must sign the application. The signatures on the application you file must be original; photocopied signatures are not acceptable.

Tax Preparers. Anyone who prepares an application for a fee must sign the application as a "Paid Preparer" and enter his or her social security number. Include the company or corporation name and Federal Identification Number, if applicable. A tax preparer who fails to sign the application or provide a tax identification number may incur a \$25 penalty for each omission. Someone who prepares your application but does not charge you should not sign your application.

Where to Send Your Application

When you have completed and signed your application, use the envelope provided in the booklet to mail the application and proof of property taxes due and paid to:

NJ Division of Taxation
Property Tax Reimbursement
PO BOX 635
Trenton, NJ 08646-0635

For information or help in completing your application, call the New Jersey Tax Hotline at 1-800-882-6597 to speak to a Division of Taxation representative. Representatives are available Monday through Friday, 8:30 a.m. to 4:30 p.m. (except Holidays).

1998 County/Municipality Codes

Enter the appropriate four-digit number in the space provided on Form PTR-1. The County/Municipality Codes reflected below are for Division of Taxation purposes **only**.

Municipality	Code	Municipality	Code	Municipality	Code
ATLANTIC COUNTY					
Absecon City	0101	Palisades Park Borough	0245	Audubon Park Borough	0402
Atlantic City	0102	Paramus Borough	0246	Barrington Borough	0403
Brigantine City	0103	Park Ridge Borough	0247	Bellmawr Borough	0404
Buena Borough	0104	Ramsey Borough	0248	Berlin Borough	0405
Buena Vista Township	0105	Ridgefield Borough	0249	Berlin Township	0406
Corbin City	0106	Ridgefield Park Village	0250	Brooklawn Borough	0407
Egg Harbor City	0107	Ridgefield Park Village	0251	Camden City	0408
Egg Harbor Township	0108	River Edge Borough	0252	Cherry Hill Township	0409
Estell Manor City	0109	Rivervale Township	0253	Chesilhurst Borough	0410
Folsom Borough	0110	Rochelle Park Township	0254	Clementon Borough	0411
Galloway Township	0111	Rockleigh Borough	0255	Collingswood Borough	0412
Hamilton Township	0112	Rutherford Borough	0256	Gibbsboro Borough	0413
Hammonton Town	0113	Saddle Brook Township	0257	Gloucester City	0414
Linwood City	0114	Saddle River Borough	0258	Gloucester Township	0415
Longport Borough	0115	South Hackensack Twp.	0259	Haddon Township	0416
Margate City	0116	Teaneck Township	0260	Haddonfield Borough	0417
Mullica Township	0117	Tenaflly Borough	0261	Haddon Heights Borough	0418
Northfield City	0118	Teterboro Borough	0262	Hi Nella Borough	0419
Pleasantville City	0119	Upper Saddle River Bor.	0263	Laurel Springs Borough	0420
Port Republic City	0120	Waldwick Borough	0264	Lawnside Borough	0421
Somers Point City	0121	Wallington Borough	0265	Lindenwold Borough	0422
Ventnor City	0122	Washington Township	0266	Magnolia Borough	0423
Weymouth Township	0123	Westwood Borough	0267	Merchantville Borough	0424
		Woodcliff Lake Borough	0268	Mount Ephraim Borough	0425
		Wood Ridge Borough	0269	Oaklyn Borough	0426
		Wyckoff Township	0270	Pennsauken Township	0427
				Pine Hill Borough	0428
				Pine Valley Borough	0429
BERGEN COUNTY					
Allendale Borough	0201	BURLINGTON COUNTY		Runnemede Borough	0430
Alpine Borough	0202	Bass River Township	0301	Somerdale Borough	0431
Bergenfield Borough	0203	Beverly City	0302	Stratford Borough	0432
Bogota Borough	0204	Bordentown City	0303	Tavistock Borough	0433
Carlstadt Borough	0205	Bordentown Township	0304	Voorhees Township	0434
Cliffside Park Borough	0206	Burlington City	0305	Waterford Township	0435
Closter Borough	0207	Burlington Township	0306	Winslow Township	0436
Cresskill Borough	0208	Chesterfield Township	0307	Woodlyne Borough	0437
Demarest Borough	0209	Cinnaminson Township	0308		
Dumont Borough	0210	Delanco Township	0309	CAPE MAY COUNTY	
East Rutherford Borough	0212	Delran Township	0310	Avalon Borough	0501
Edgewater Borough	0213	Eastampton Township	0311	Cape May City	0502
Elmwood Park Borough	0211	Edgewater Park Township	0312	Cape May Point Borough	0503
Emerson Borough	0214	Evesham Township	0313	Dennis Township	0504
Englewood City	0215	Fieldsboro Borough	0314	Lower Township	0505
Englewood Cliffs Boro	0216	Florence Township	0315	Middle Township	0506
Fair Lawn Borough	0217	Hainesport Township	0316	North Wildwood City	0507
Fairview Borough	0218	Lumberton Township	0317	Ocean City	0508
Fort Lee Borough	0219	Mansfield Township	0318	Sea Isle City	0509
Franklin Lakes Borough	0220	Maple Shade Township	0319	Stone Harbor Borough	0510
Garfield City	0221	Medford Township	0320	Upper Township	0511
Glen Rock Borough	0222	Medford Lakes Borough	0321	West Cape May Borough	0512
Hackensack City	0223	Moorestown Township	0322	West Wildwood Borough	0513
Harrington Park Borough	0224	Mount Holly Township	0323	Wildwood City	0514
Hasbrouck Heights Bor.	0225	Mount Laurel Township	0324	Wildwood Crest Borough	0515
Haworth Borough	0226	New Hanover Township	0325	Woodbine Borough	0516
Hillsdale Borough	0227	North Hanover Township	0326		
Hohokus Borough	0228	Palmyra Borough	0327	CUMBERLAND COUNTY	
Leonia Borough	0229	Pemberton Borough	0328	Bridgeton City	0601
Little Ferry Borough	0230	Pemberton Township	0329	Commercial Township	0602
Lodi Borough	0231	Riverside Township	0330	Deerfield Township	0603
Lyndhurst Township	0232	Riverton Borough	0331	Downe Township	0604
Mahwah Township	0233	Shamong Township	0332	Fairfield Township	0605
Maywood Borough	0234	Southampton Township	0333	Greenwich Township	0606
Midland Park Borough	0235	Springfield Township	0334	Hopewell Township	0607
Montvale Borough	0236	Tabernacle Township	0335	Lawrence Township	0608
Moonachie Borough	0237	Washington Township	0336	Maurice River Township	0609
New Milford Borough	0238	Westampton Township	0337	Millville City	0610
North Arlington Borough	0239	Willingboro Township	0338	Shiloh Borough	0611
Northvale Borough	0240	Woodland Township	0339	Stow Creek Township	0612
Norwood Borough	0241	Wrightstown Borough	0340	Upper Deerfield Twp.	0613
Oakland Borough	0242			Vineland City	0614
Oakland Borough	0242				
Old Tappan Borough	0243				
Oradell Borough	0244				
		CAMDEN COUNTY			
		Audubon Borough	0401		

1998 County/Municipality Codes

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Municipality	Code	Municipality	Code	Municipality	Code
ESSEX COUNTY					
Belleville Township	0701	Delaware Township	1007	Bradley Beach Borough	1308
Bloomfield Township	0702	East Amwell Township	1008	Brielle Borough	1309
Caldwell Borough Twp.	0703	Flemington Borough	1009	Colts Neck Township	1310
Cedar Grove Township	0704	Franklin Township	1010	Deal Borough	1311
East Orange City	0705	Frenchtown Borough	1011	Eatontown Borough	1312
Essex Fells Twp.	0706	Glen Gardner Borough	1012	Englishtown Borough	1313
Fairfield Township	0707	Hampton Borough	1013	Fair Haven Borough	1314
Glen Ridge Twp.	0708	High Bridge Borough	1014	Farmingdale Borough	1315
Irvington Township	0709	Holland Township	1015	Freehold Borough	1316
Livingston Township	0710	Kingwood Township	1016	Freehold Township	1317
Maplewood Township	0711	Lambertville City	1017	Hazlet Township	1318
Millburn Township	0712	Lebanon Borough	1018	Highlands Borough	1319
Montclair Township	0713	Lebanon Township	1019	Holmdel Township	1320
Newark City	0714	Milford Borough	1020	Howell Township	1321
North Caldwell Twp.	0715	Raritan Township	1021	Interlaken Borough	1322
Nutley Township	0716	Readington Township	1022	Keansburg Borough	1323
Orange City Township	0717	Stockton Borough	1023	Keyport Borough	1324
Roseland Borough	0718	Tewksbury Township	1024	Little Silver Borough	1325
South Orange Village Twp.	0719	Union Township	1025	Loch Arbour Village	1326
Verona Township	0720	West Amwell Township	1026	Long Branch City	1327
West Caldwell Township	0721			Manalapan Township	1328
West Orange Township	0722			Manasquan Borough	1329
GLOUCESTER COUNTY					
Clayton Borough	0801	MERCER COUNTY		Marlboro Township	1330
Deptford Township	0802	East Windsor Township	1101	Matawan Borough	1331
East Greenwich Township	0803	Ewing Township	1102	Middletown Township	1332
Elk Township	0804	Hamilton Township	1103	Millstone Township	1333
Franklin Township	0805	Hightstown Borough	1104	Monmouth Beach Borough	1334
Glassboro Borough	0806	Hopewell Borough	1105	Neptune City Borough	1336
Greenwich Township	0807	Hopewell Township	1106	Neptune Township	1335
Harrison Township	0808	Lawrence Township	1107	Ocean Township	1337
Logan Township	0809	Pennington Borough	1108	Oceanport Borough	1338
Mantua Township	0810	Princeton Borough	1109	Red Bank Borough	1339
Monroe Township	0811	Princeton Township	1110	Roosevelt Borough	1340
National Park Borough	0812	Trenton City	1111	Rumson Borough	1341
Newfield Borough	0813	Washington Township	1112	Sea Bright Borough	1342
Paulsboro Borough	0814	West Windsor Township	1113	Sea Girt Borough	1343
Pitman Borough	0815			Shrewsbury Borough	1344
South Harrison Township	0816	MIDDLESEX COUNTY		Shrewsbury Township	1345
Swedesboro Borough	0817	Carteret Borough	1201	South Belmar Borough	1346
Washington Township	0818	Cranbury Township	1202	Spring Lake Borough	1347
Wenonah Borough	0819	Dunellen Borough	1203	Spring Lake Heights Bor.	1348
West Deptford Township	0820	East Brunswick Township	1204	Tinton Falls Borough	1349
Westville Borough	0821	Edison Township	1205	Union Beach Borough	1350
Woodbury City	0822	Helmetta Borough	1206	Upper Freehold Township	1351
Woodbury Heights Bor.	0823	Highland Park Borough	1207	Wall Township	1352
Woolwich Township	0824	Jamesburg Borough	1208	West Long Branch Boro	1353
HUDSON COUNTY					
Bayonne City	0901	Metuchen Borough	1209		
East Newark Borough	0902	Middlesex Borough	1210	MORRIS COUNTY	
Guttenberg Town	0903	Milltown Borough	1211	Boonton Town	1401
Harrison Town	0904	Monroe Township	1212	Boonton Township	1402
Hoboken City	0905	New Brunswick City	1213	Butler Borough	1403
Jersey City	0906	North Brunswick Twp.	1214	Chatham Borough	1404
Kearny Town	0907	Old Bridge Township	1215	Chatham Township	1405
North Bergen Township	0908	Perth Amboy City	1216	Chester Borough	1406
Secaucus Town	0909	Piscataway Township	1217	Chester Township	1407
Union City	0910	Plainsboro Township	1218	Denville Township	1408
Weehawken Township	0911	Sayreville Borough	1219	Dover Town	1409
West New York Town	0912	South Amboy City	1220	East Hanover Township	1410
HUNTERDON COUNTY					
Alexandria Township	1001	South Brunswick Twp.	1221	Florham Park Borough	1411
Bethlehem Township	1002	South Plainfield Bor.	1222	Hanover Township	1412
Bloomsbury Borough	1003	South River Borough	1223	Harding Township	1413
Califon Borough	1004	Spotswood Borough	1224	Jefferson Township	1414
Clinton Town	1005	Woodbridge Township	1225	Kinnelon Borough	1415
Clinton Township	1006			Lincoln Park Borough	1416
MONMOUTH COUNTY					
Aberdeen Township	1301			Long Hill Township	1430
Allenhurst Borough	1302			Madison Borough	1417
Allentown Borough	1303			Mendham Borough	1418
Asbury Park City	1304			Mendham Township	1419
Atlantic Highlands Bor.	1305			Mine Hill Township	1420
Avon By The Sea Bor.	1306			Montville Township	1421
Belmar Borough	1307			Morris Plains Borough	1423

1998 County/Municipality Codes

Enter the appropriate four-digit number in the space provided on Form PTR-1. The County/Municipality Codes reflected below are for Division of Taxation purposes **only**.

Municipality	Code	Municipality	Code	Municipality	Code
Morris Township	1422	Pompton Lakes Borough	1609	Hopatcong Borough	1912
Morristown Town	1424	Prospect Park Borough	1610	Lafayette Township	1913
Mountain Lakes Borough	1425	Ringwood Borough	1611	Montague Township	1914
Mt. Arlington Borough	1426	Totowa Borough	1612	Newton Town	1915
Mt. Olive Township	1427	Wanaque Borough	1613	Ogdensburg Borough	1916
Netcong Borough	1428	Wayne Township	1614	Sandyston Township	1917
Parsippany-Troy Hills Twp.	1429	West Milford Township	1615	Sparta Township	1918
Pequanock Township	1431	West Paterson Borough	1616	Stanhope Borough	1919
Randolph Township	1432			Stillwater Township	1920
Riverdale Borough	1433	SALEM COUNTY		Sussex Borough	1921
Rockaway Borough	1434	Alloway Township	1701	Vernon Township	1922
Rockaway Township	1435	Carneys Point Township	1702	Walpack Township	1923
Roxbury Township	1436	Elmer Borough	1703	Wantage Township	1924
Victory Gardens Borough	1437	Elsinboro Township	1704		
Washington Township	1438	Lower Alloways Crk. Twp.	1705	UNION COUNTY	
Wharton Borough	1439	Mannington Township	1706	Berkeley Heights Twp.	2001
		Oldmans Township	1707	Clark Township	2002
OCEAN COUNTY		Penns Grove Borough	1708	Cranford Township	2003
Barnegat Light Borough	1501	Pennsville Township	1709	Elizabeth City	2004
Barnegat Township	1502	Pilesgrove Township	1710	Fanwood Borough	2005
Bay Head Borough	1503	Pittsgrove Township	1711	Garwood Borough	2006
Beach Haven Borough	1504	Quinton Township	1712	Hillside Township	2007
Beachwood Borough	1505	Salem City	1713	Kenilworth Borough	2008
Berkeley Township	1506	Upper Pittsgrove Twp.	1714	Linden City	2009
Brick Township	1507	Woodstown Borough	1715	Mountainside Borough	2010
Dover Township	1508			New Providence Borough	2011
Eagleswood Township	1509	SOMERSET COUNTY		Plainfield City	2012
Harvey Cedars Borough	1510	Bedminster Township	1801	Rahway City	2013
Island Heights Borough	1511	Bernards Township	1802	Roselle Borough	2014
Jackson Township	1512	Bernardsville Borough	1803	Roselle Park Borough	2015
Lacey Township	1513	Bound Brook Borough	1804	Scotch Plains Township	2016
Lakehurst Borough	1514	Branchburg Township	1805	Springfield Township	2017
Lakewood Township	1515	Bridgewater Township	1806	Summit City	2018
Lavallette Borough	1516	Far Hills Borough	1807	Union Township	2019
Little Egg Harbor Twp.	1517	Franklin Township	1808	Westfield Town	2020
Long Beach Township	1518	Green Brook Township	1809	Winfield Township	2021
Manchester Township	1519	Hillsborough Township	1810		
Mantoloking Borough	1520	Manville Borough	1811	WARREN COUNTY	
Ocean Gate Borough	1522	Millstone Borough	1812	Allamuchy Township	2101
Ocean Township	1521	Montgomery Township	1813	Alpha Borough	2102
Pine Beach Borough	1523	North Plainfield Borough	1814	Belvidere Town	2103
Plumsted Township	1524	Peapack-Gladstone Bor.	1815	Blairstown Township	2104
Point Pleasant Borough	1525	Raritan Borough	1816	Franklin Township	2105
Pt. Pleasant Beach Bor.	1526	Rocky Hill Borough	1817	Frelinghuysen Township	2106
Seaside Heights Borough	1527	Somerville Borough	1818	Greenwich Township	2107
Seaside Park Borough	1528	South Bound Brook Bor.	1819	Hackettstown Town	2108
Ship Bottom Borough	1529	Warren Township	1820	Hardwick Township	2109
South Toms River Bor.	1530	Watchung Borough	1821	Harmony Township	2110
Stafford Township	1531			Hope Township	2111
Surf City Borough	1532	SUSSEX COUNTY		Independence Township	2112
Tuckerton Borough	1533	Andover Borough	1901	Knowlton Township	2113
		Andover Township	1902	Liberty Township	2114
PASSAIC COUNTY		Branchville Borough	1903	Lopatcong Township	2115
Bloomingdale Borough	1601	Byram Township	1904	Mansfield Township	2116
Clifton City	1602	Frankford Township	1905	Oxford Township	2117
Haledon Borough	1603	Franklin Borough	1906	Phillipsburg Town	2119
Hawthorne Borough	1604	Fredon Township	1907	Pohatcong Township	2120
Little Falls Township	1605	Green Township	1908	Washington Borough	2121
North Haledon Borough	1606	Hamburg Borough	1909	Washington Township	2122
Passaic City	1607	Hpton Township	1910	White Township	2123
Paterson City	1608	Hardyston Township	1911		