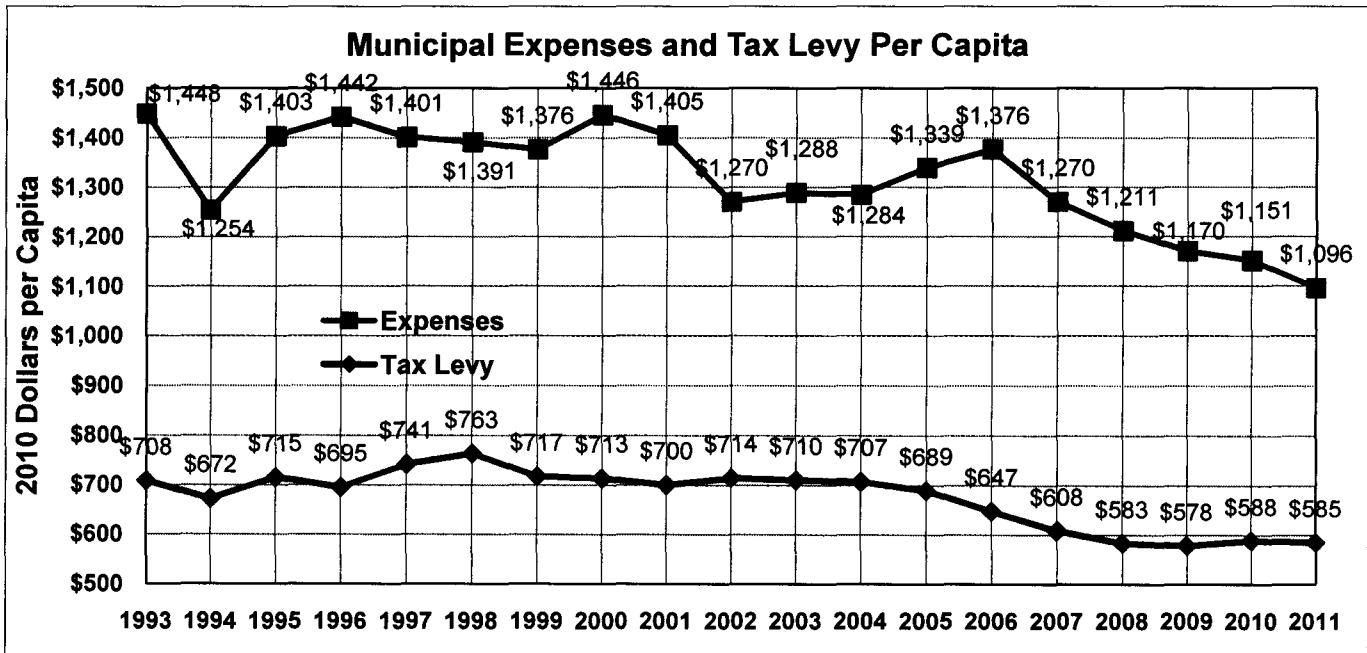
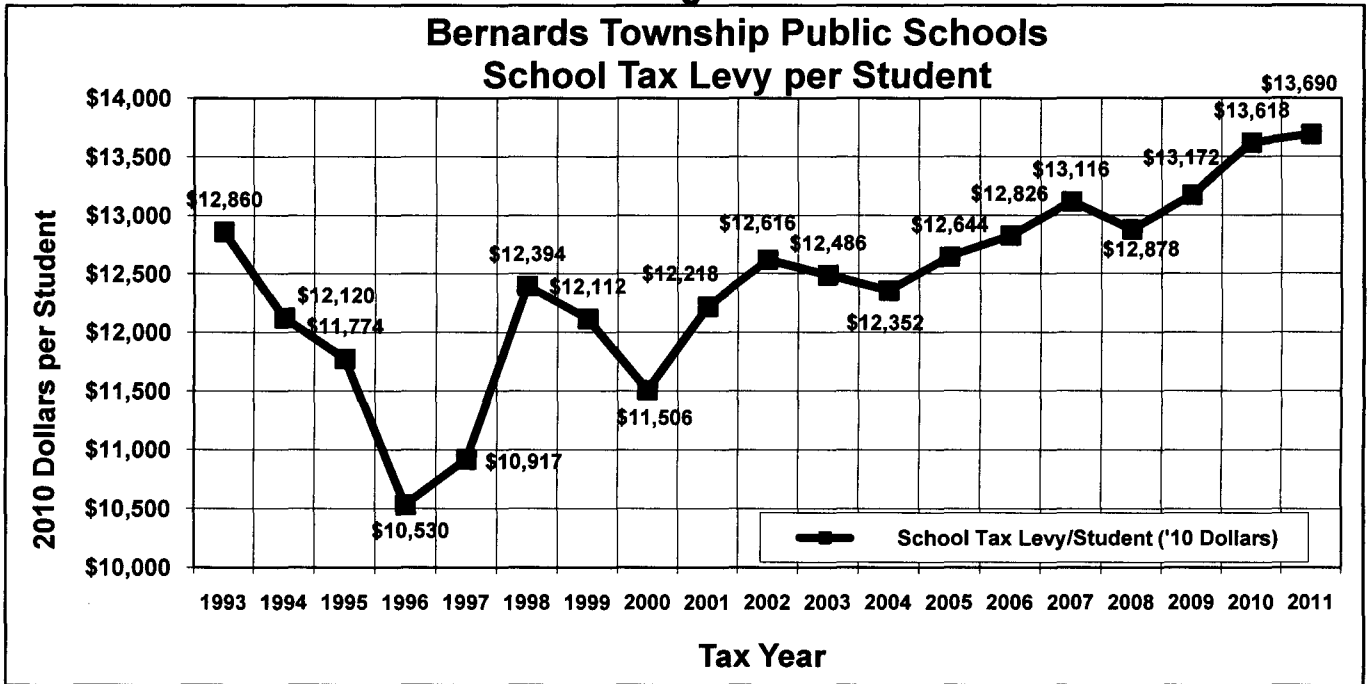


# Bernards Township Property Taxes (1993 - 2011) August 2011



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Basking Ridge, NJ 07920

## OVERVIEW AND CONTENTS

When reviewing information herein, be mindful that Bernards Township's elected officials - Municipal Township Committee and School Board Members - and members of their dedicated staffs have worked cooperatively with residents to keep Bernards one of New Jersey's and the Nation's premier communities and most desirable place in which to live. Considerable attention has been and is given to current and future needs, always with measured prudent use of resources. Services and facilities provided by the township have expanded to meet requirements of residents, yet Municipal Tax Levy per Capita have remained nearly constant. **Adjusted for inflation, they have reduced over the past 18 year period.** Public Schools have consistently ranked among the highest in the State and Nation in academic achievement, while costs per student remained among the State's lowest.

Property Taxes consist of four components: School Tax (includes Debt Svc.); County Tax; Municipal Tax (includes Municipal Library Tax); and Open Space Tax - both County and Municipal. During the past 18 years, the percent of total Property Tax of each of these component has changed significantly following rapid growth in numbers of new homes and births through 2002 which accounted for a rapid increase in numbers of Public School Students (PSS).

<u>Property Tax Category</u>	<u>Percent of Total Property Tax</u>	
	<u>1993</u>	<u>2010</u>
School Tax	50.9%	66.0%
County Tax	26.2%	16.0%
Municipal Tax	21.8%	14.2%
Open Space Tax	1.1%	3.8%

Addition of residences, change in property assessments, population growth, increase in numbers of youth (= < 18 yrs), numbers of Public School Students (PSS), etc. impact Property Taxes and distribution of Property Tax Categories noted above.

<b>Parameters Impacting Property Taxes</b>	<b>Percent Increase (1993 - 2010)</b>	
	<b>Actual</b>	<b>Adj. for Inflation</b>
No. Residences	44.0%	-----
Residential Assessment	270.8%	138.3%
Avg. Residence Tax Levy	203.5%	95.1%
Total Properties Assessment	195.1%	89.7%
Total Property Tax Levy	213.3%	100.6%
Total Population	48.7%	-----
<i>Municipal Tax per Capita</i>	29.0%	<b>-17.4%</b>
Youth (= < 18 yrs.)	68.8%	-----
Public School Students (PSS)	138.2%	-----
<i>School Tax per PSS</i>	70.6%	<b>6.5%</b>

Data relative to Property Taxes are shown graphically in four Sections: Section 1 provides a graphical overview of Municipal Property Taxes and School Taxes for the years 1993 - 2011 relative to an average residence, a public student and per capita as appropriate; Section A graphs are the more conventional ways of displaying taxes and assessments as components, percentages, etc.; Section B (1993 - 2011) incorporates critical components such as average home, public school students, etc.; and Section C contains pie charts which relate various indicators to property taxes.

**Section 1 (1993 - 2011)**

Municipal Property Tax per Average Residence ----- Graph 1  
 School Tax Levy per Student ----- Graph 2  
 Municipal Expenses and Tax Levy Per Capita ----- Graph 3

**Section A (1993 - 2011)**

Property Tax for the Average Home ----- Graph 1A  
 Property Assessment of the Average Home ----- Graph 2A  
 Property Taxes (Total and Residential Levy) ----- Graph 3A  
 Components of Property Taxes ----- Graph 4A  
 Percent Annual Change in Total Tax Levy ----- Graph 5A  
 Percent Annual Change in Tax Levy Components ----- Graph 6A  
 Total Property Tax Rate ----- Graph 7A  
 Property Tax Rate Components ----- Graph 8A  
 Percent Homeowners Pay of Total Property Taxes ----- Graph 9A  
 Percent School, County, and Municipal Tax is of Total Property Taxes ----- Graph 10A

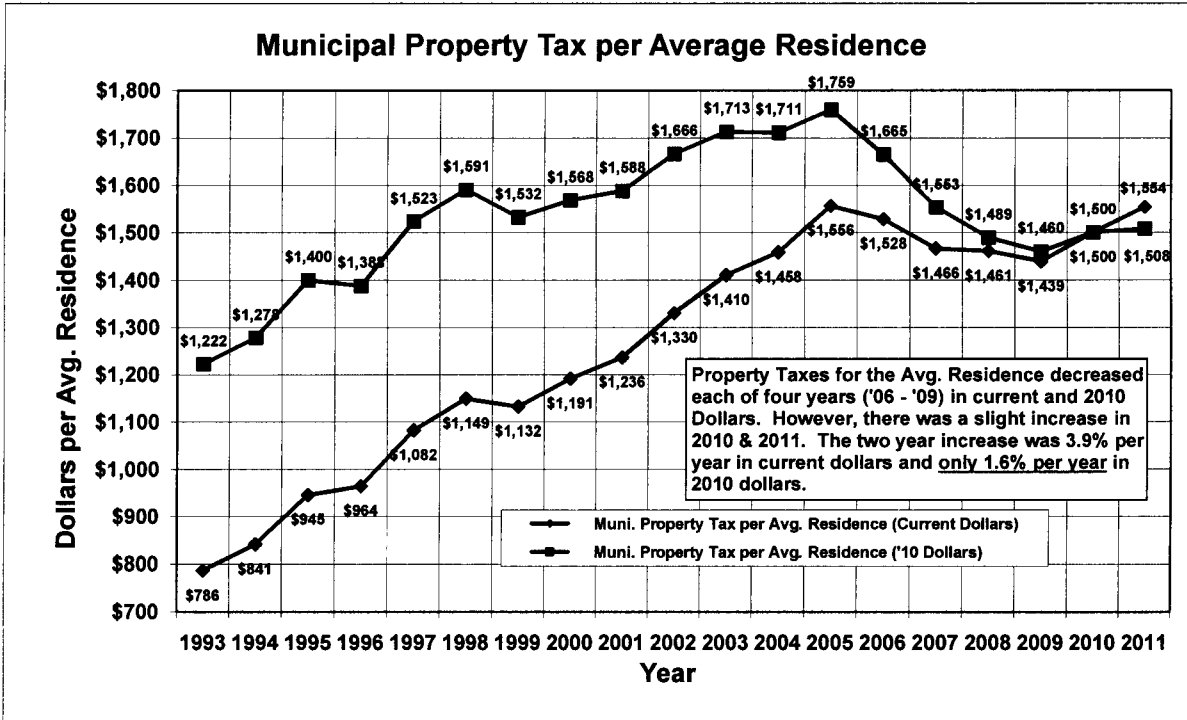
**Section B (1993 - 2011)**

Property Tax for Average Home ----- Graph 1B  
 School, County, Municipal, & Open Space Tax for Average Home ----- Graph 2B  
 Tax Levy per Public School Student ----- Graph 3B  
 Property Tax on a Home to Fund One Public School Student ----- Graph 4B  
 Home Assessment to Generate Taxes to Fund One Public School Student --- Graph 5B

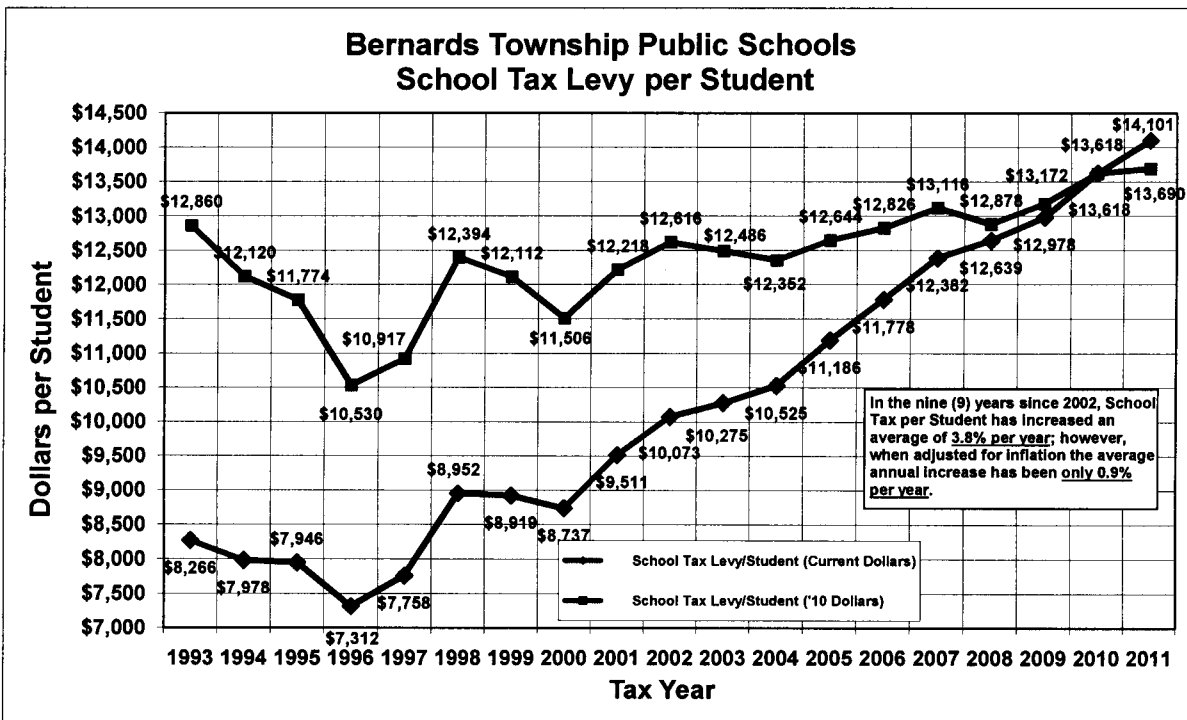
**Section C**

Population Distribution ('93, '98, '03 & '11) ----- Graph 1C  
Public Schools' Student Distribution ('93, '98, '03 & '11) ----- Graph 2C  
Property Tax Distribution ('93, '98, '03 & '11) ----- Graph 3C  
Property Assessments ('93, '98, '03 & '11) ----- Graph 4C  
Single & Multi Family 2011 Property Tax ----- Graph 5C  
Residences With & Without School Children in 2011 ----- Graph 6C  
Household Occupancy in 2011 ----- Graph 7C  
Households with & w/o Public School Students and other Properties - - - - Graph 8C  
Who Pays Bernards Property Taxes in 2011? ----- Graph 9C

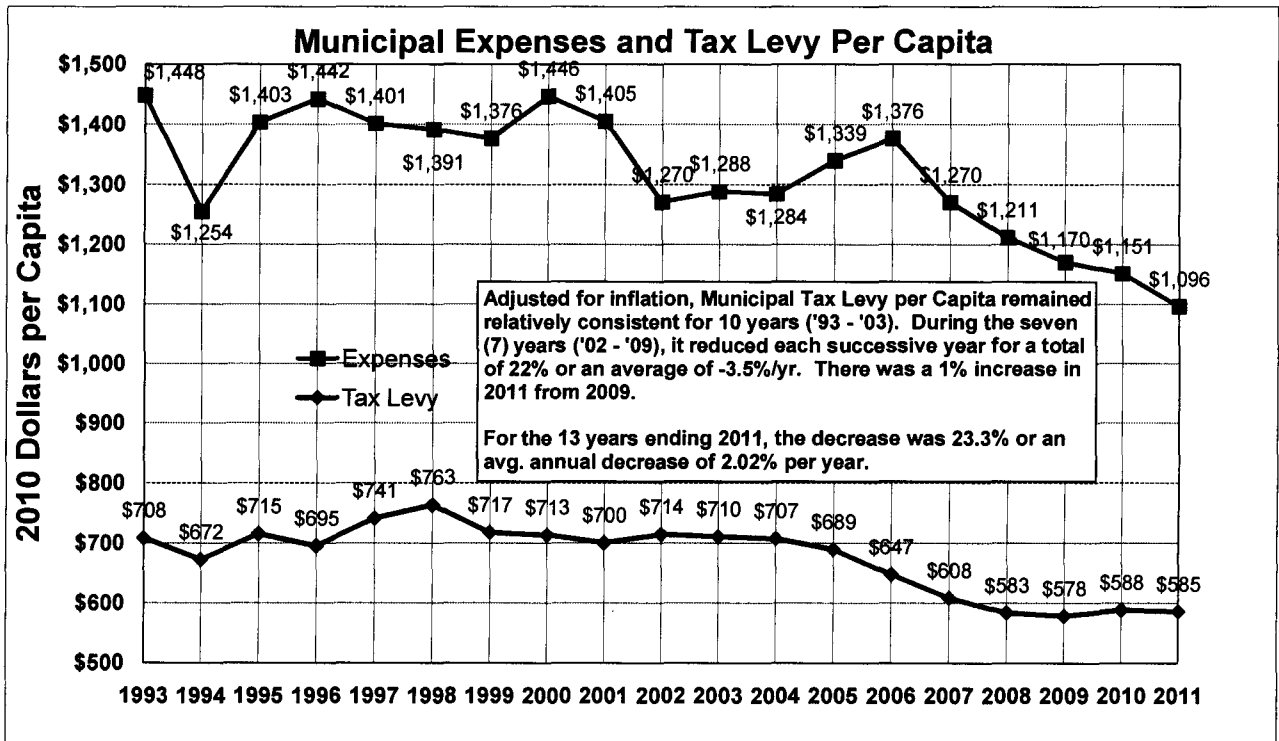
*W. C. Drayton 8/9/11*



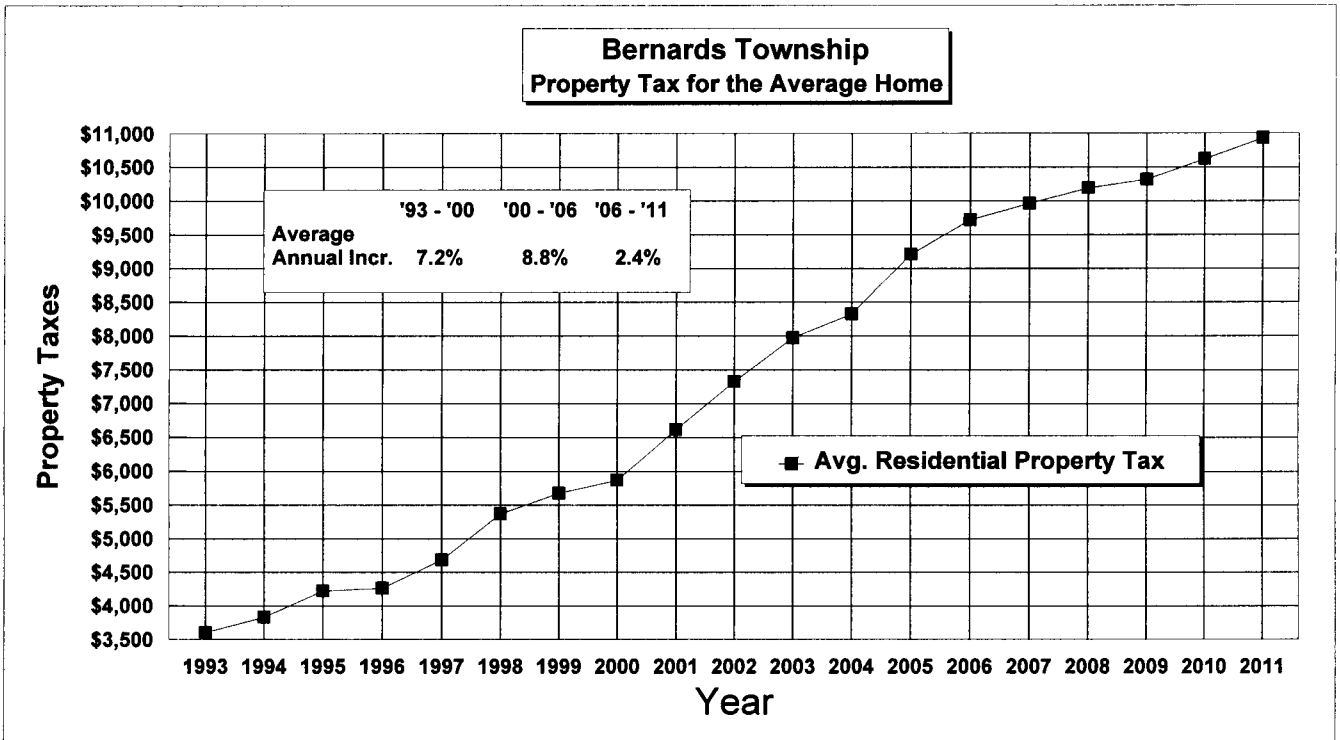
Graph 1



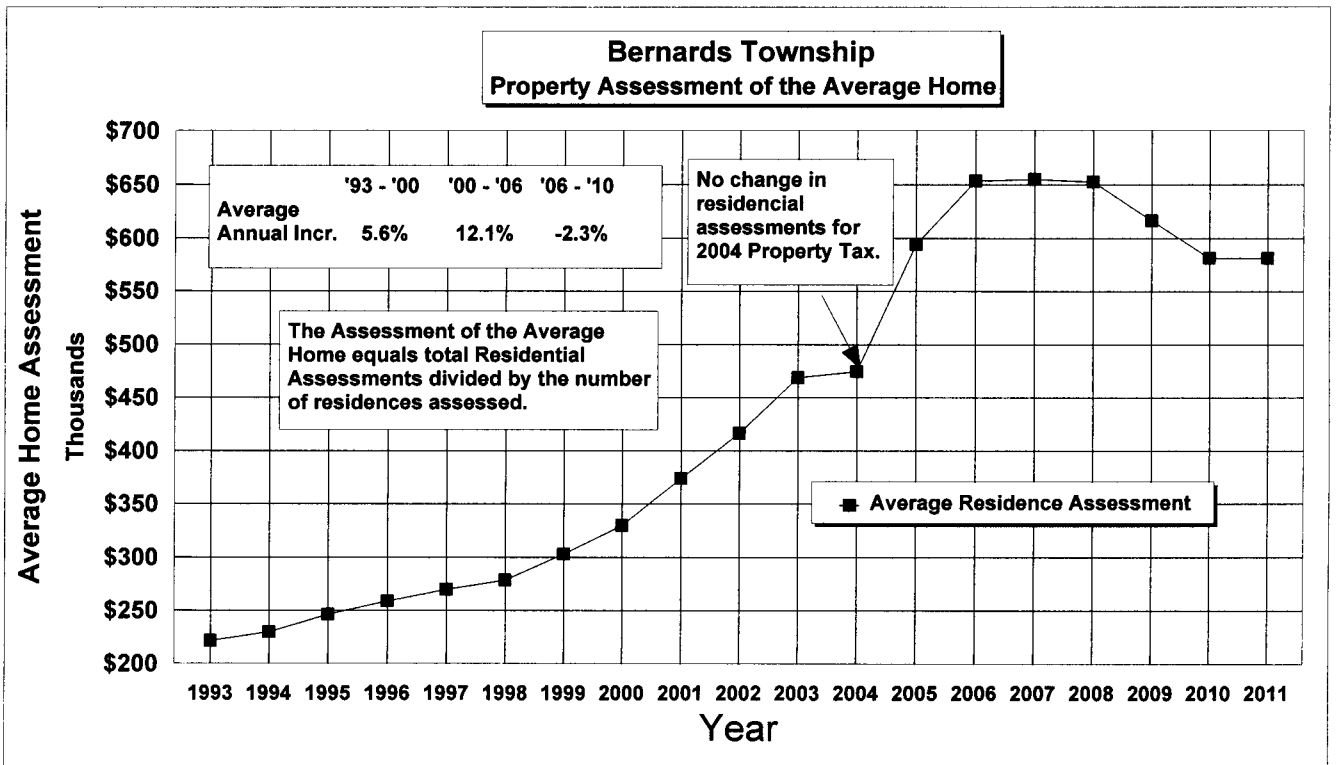
Graph 2



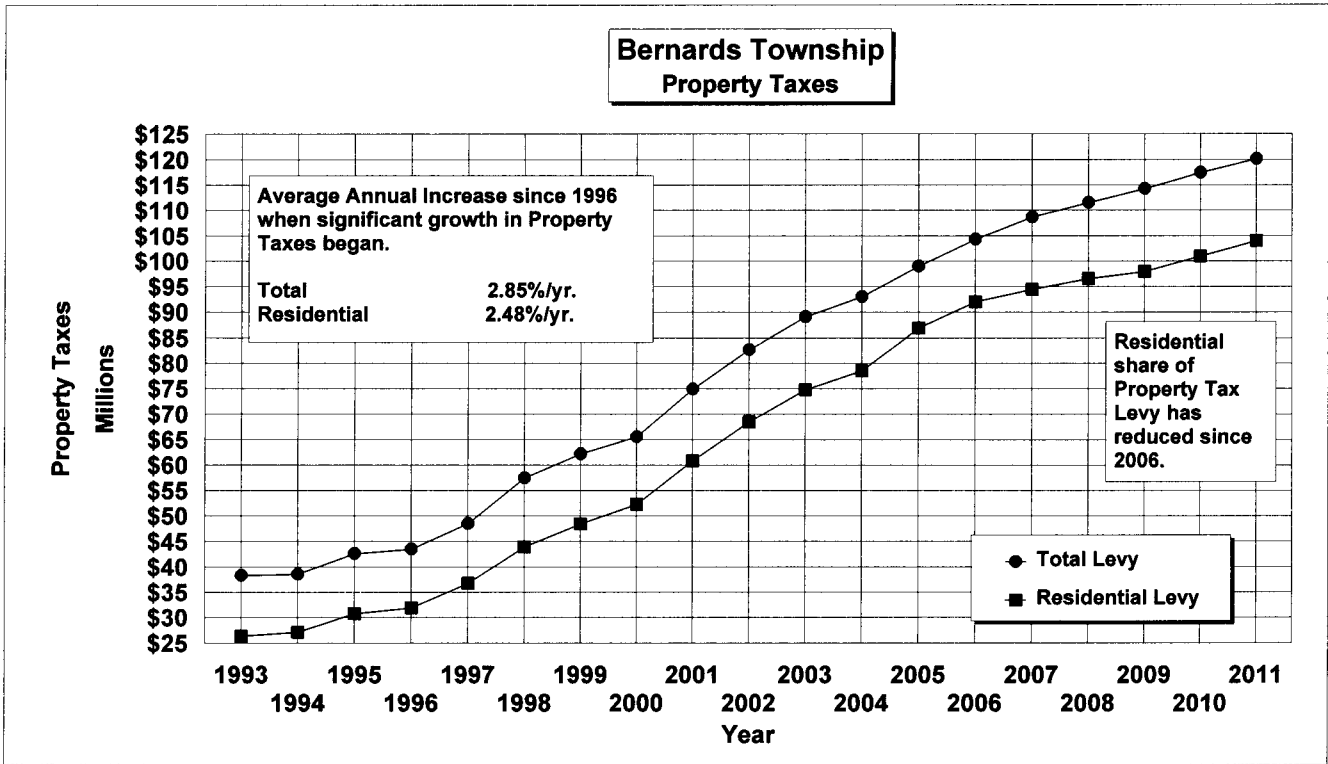
Graph 3



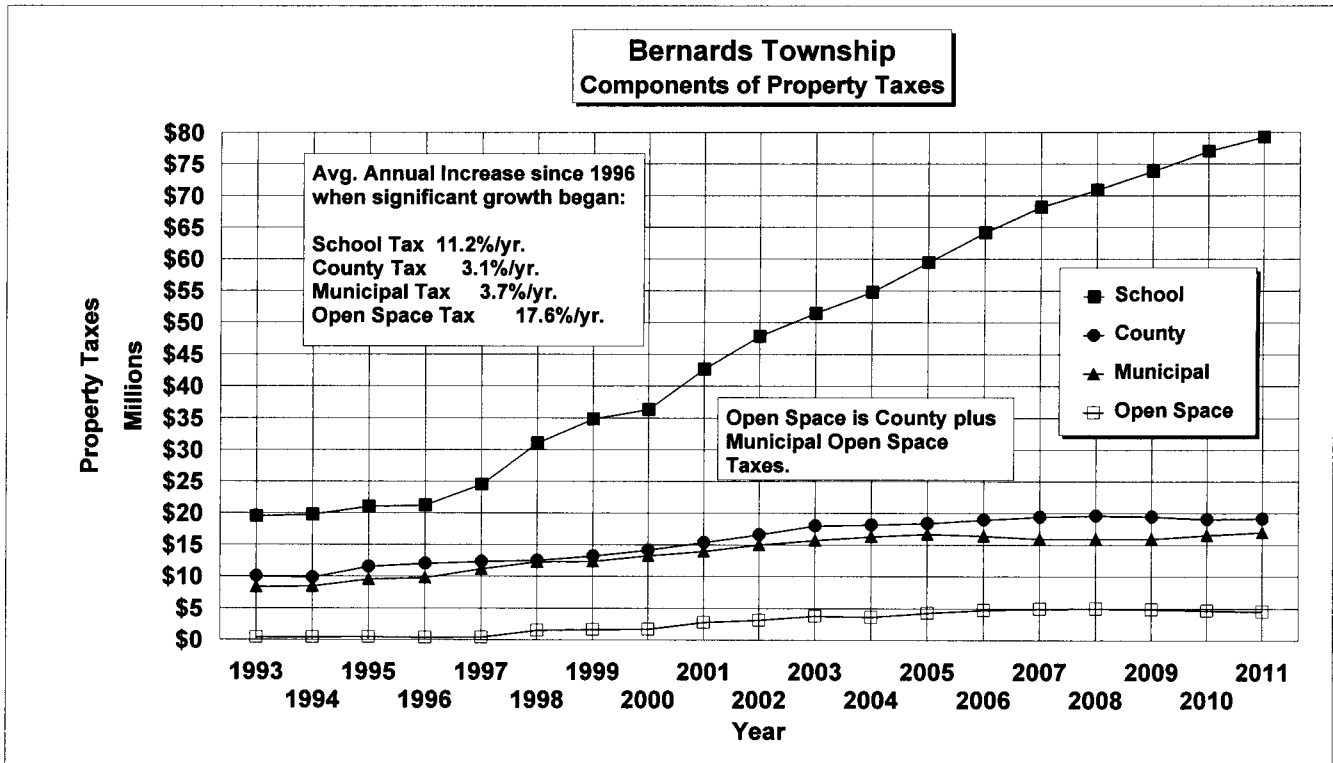
Graph 1A



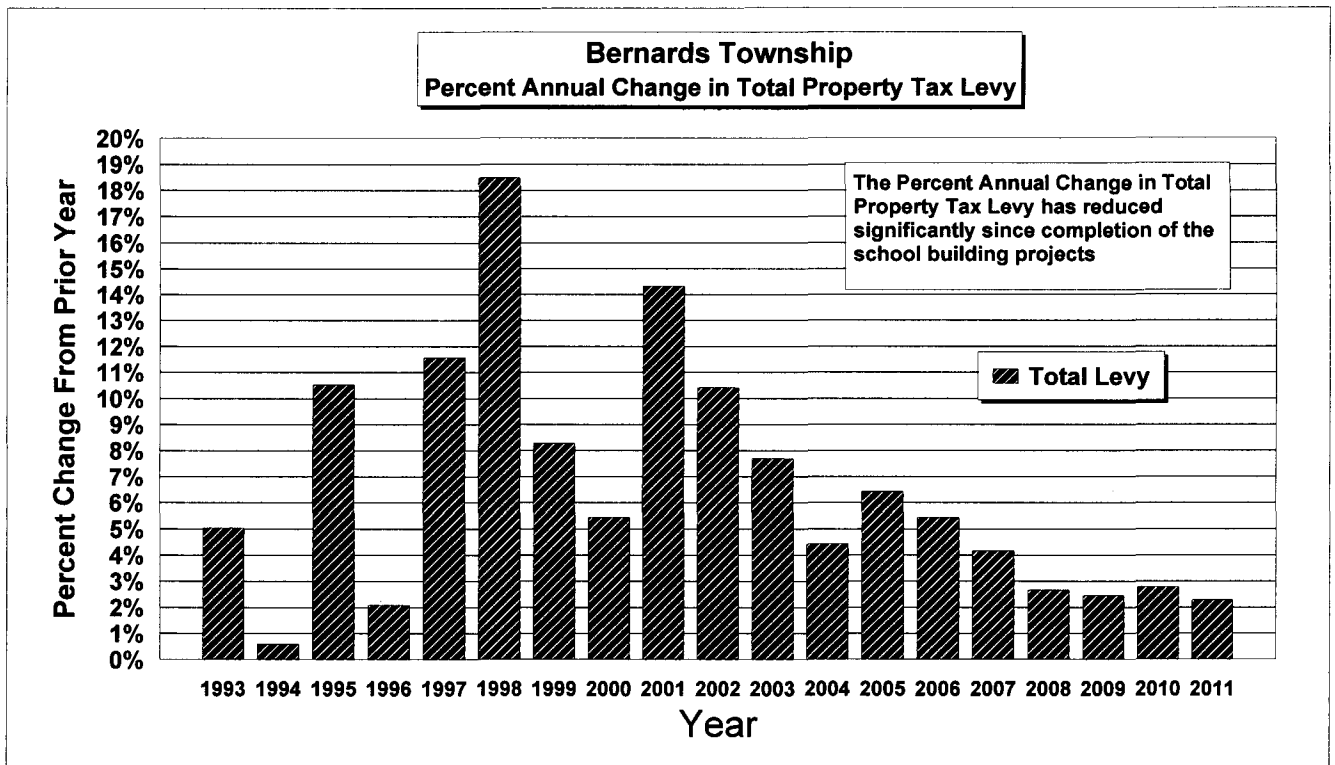
Graph 2A



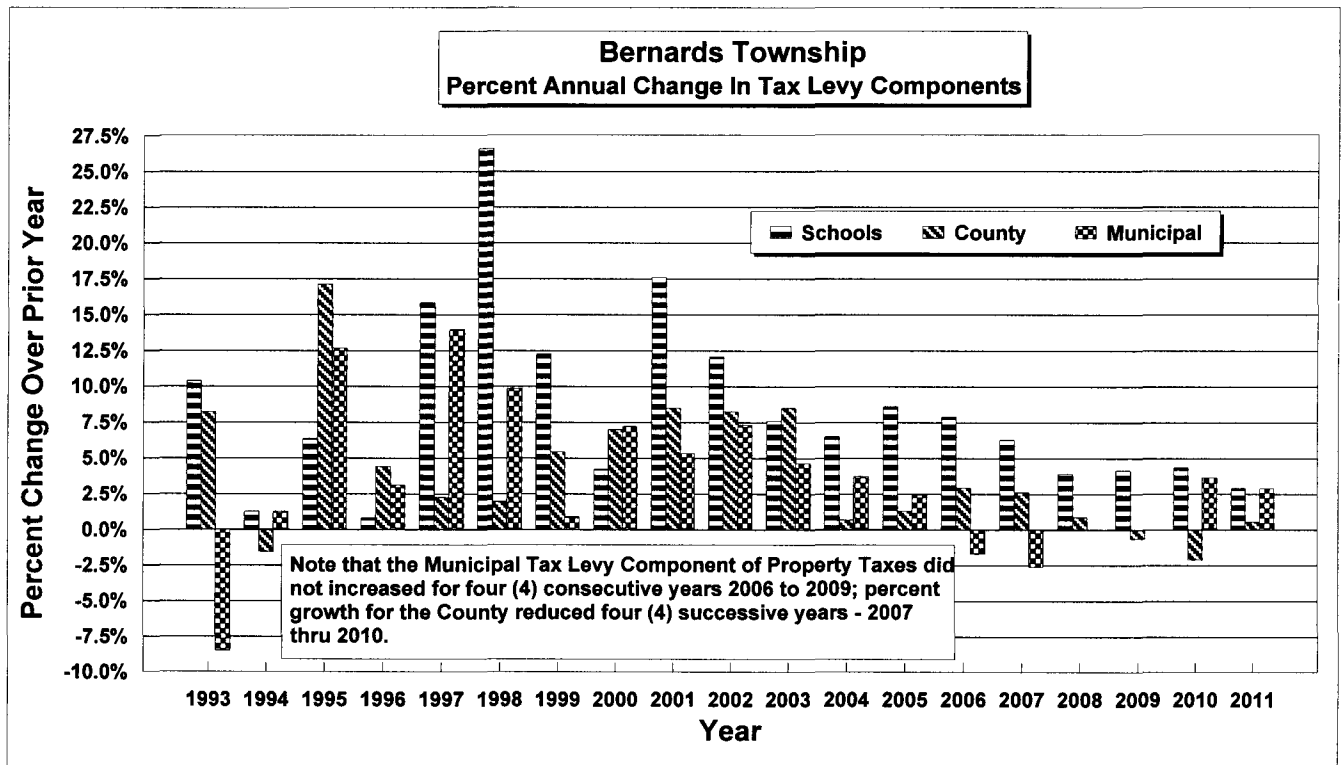
Graph 3A



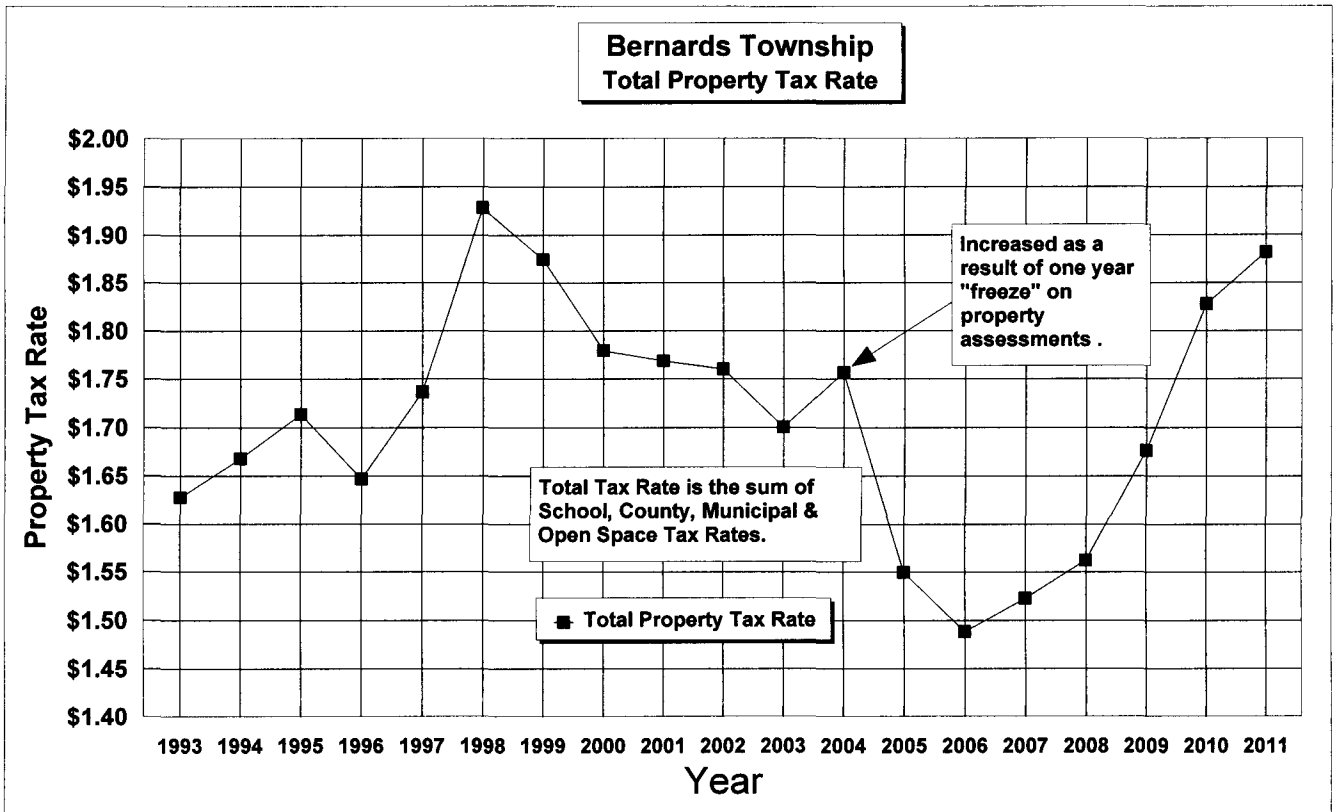
Graph 4A



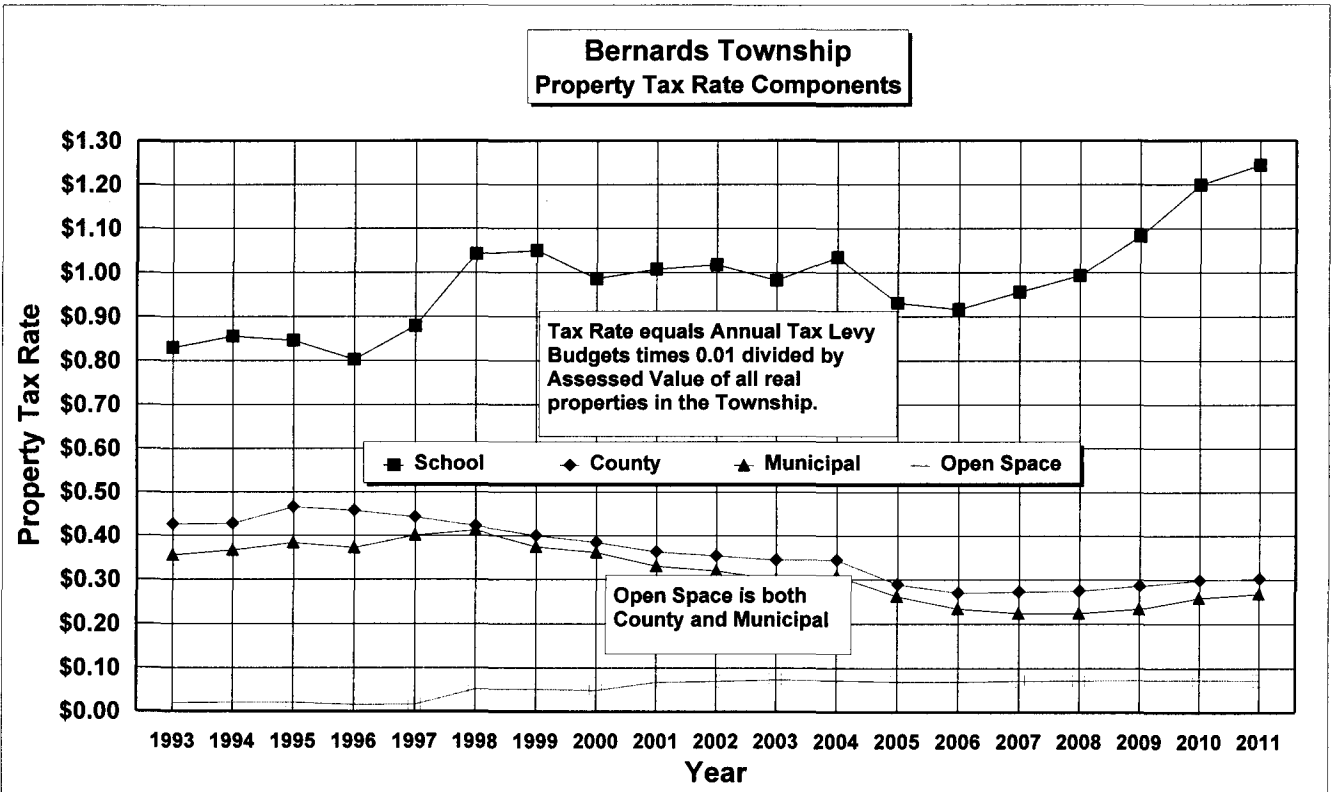
Graph 5A



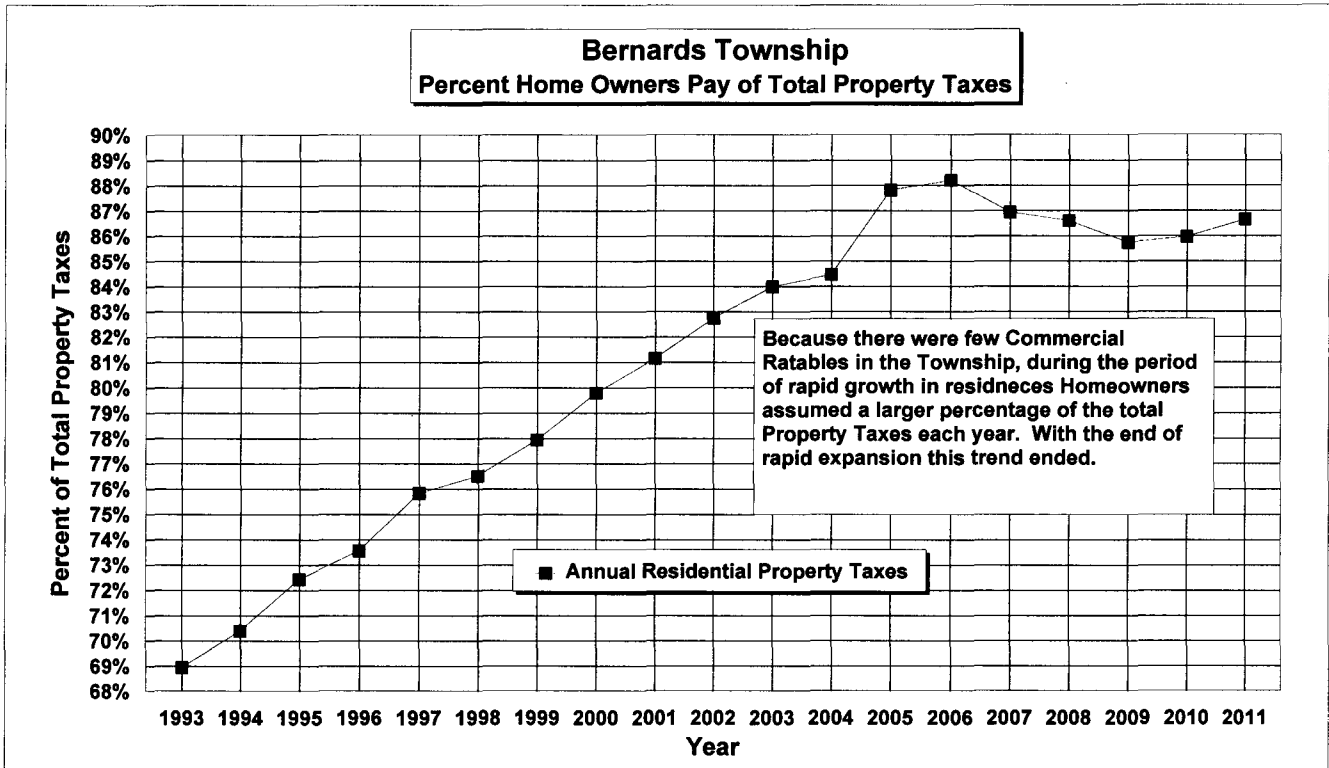
Graph 6A



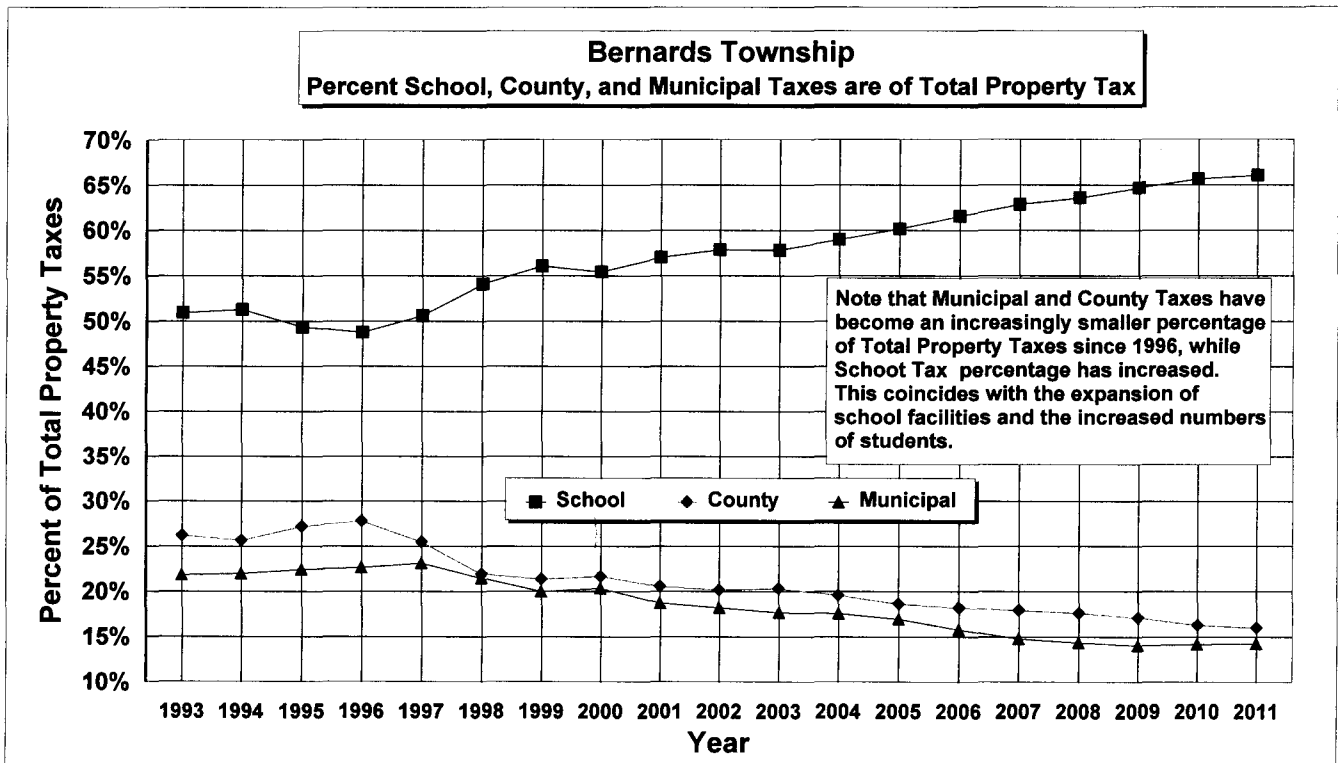
Graph 7A



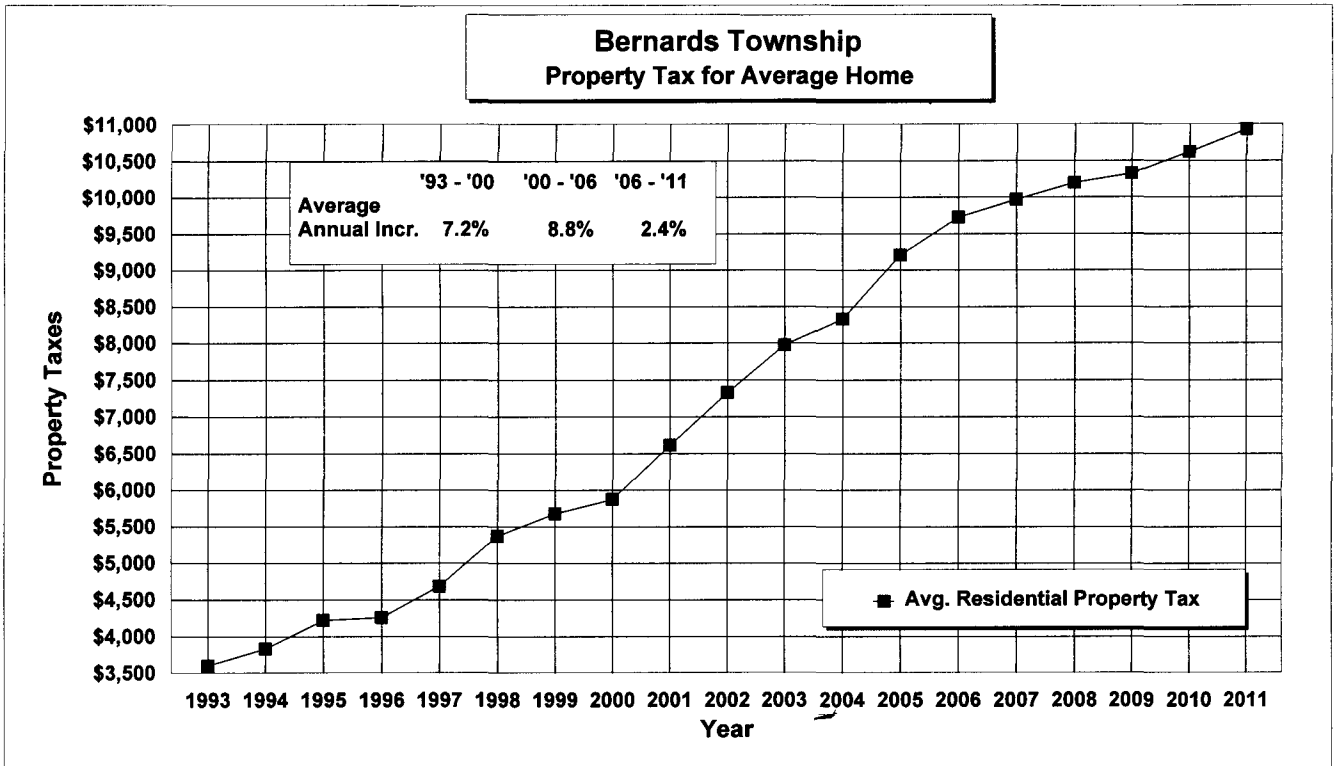
Graph 8A



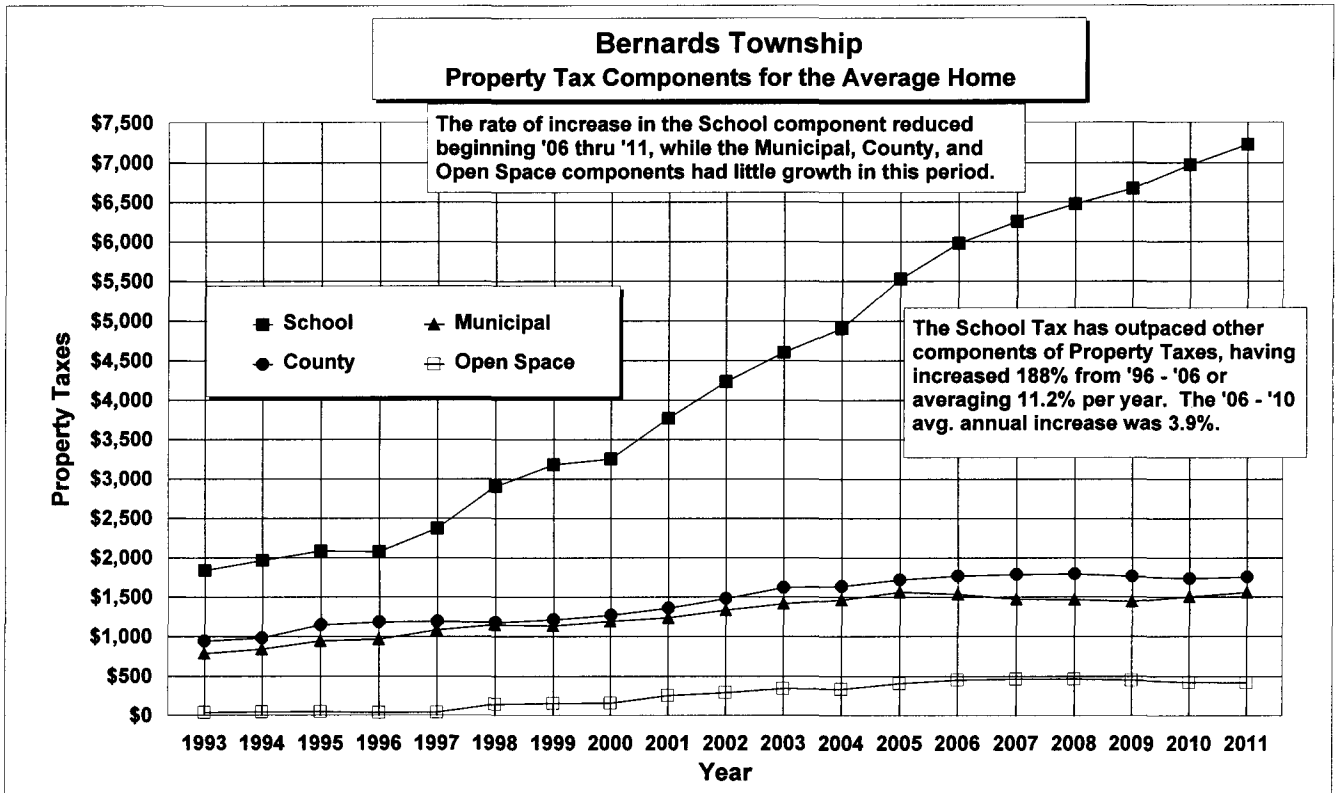
Graph 9A



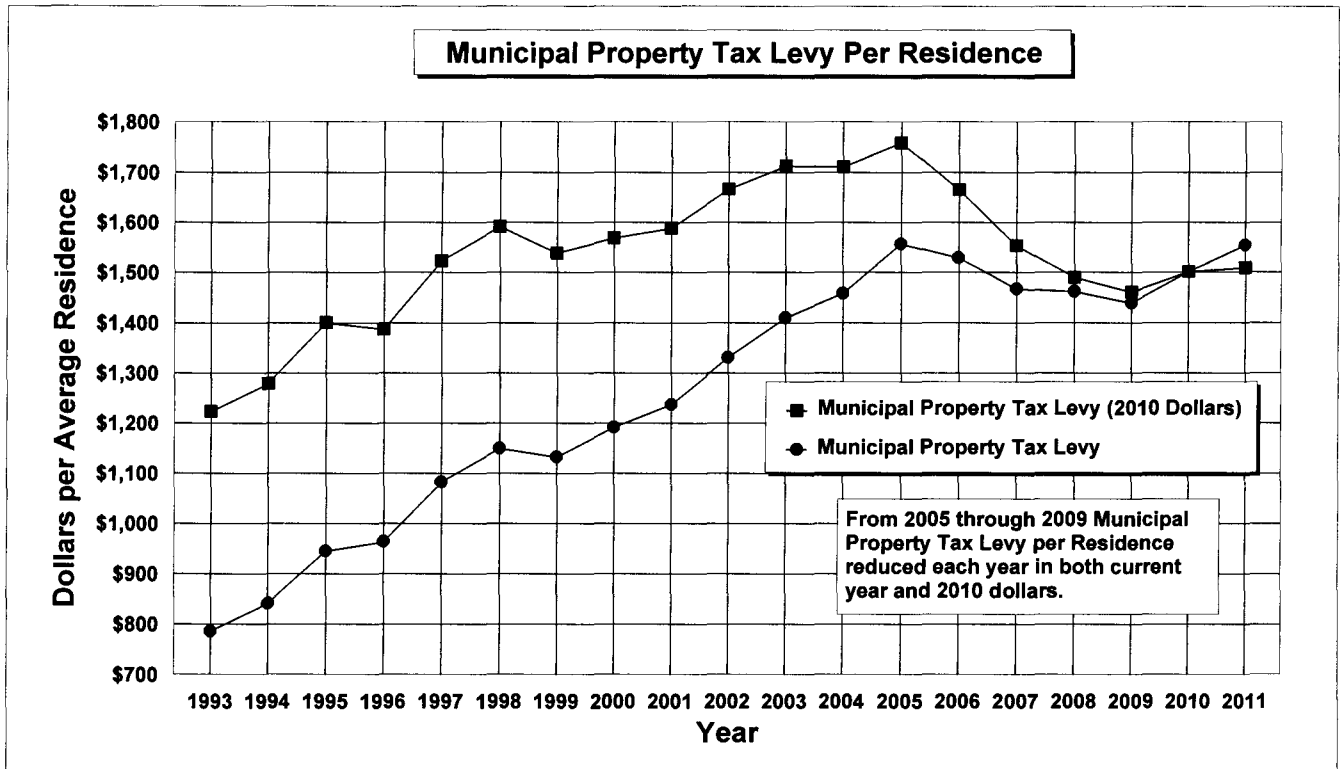
Graph 10A



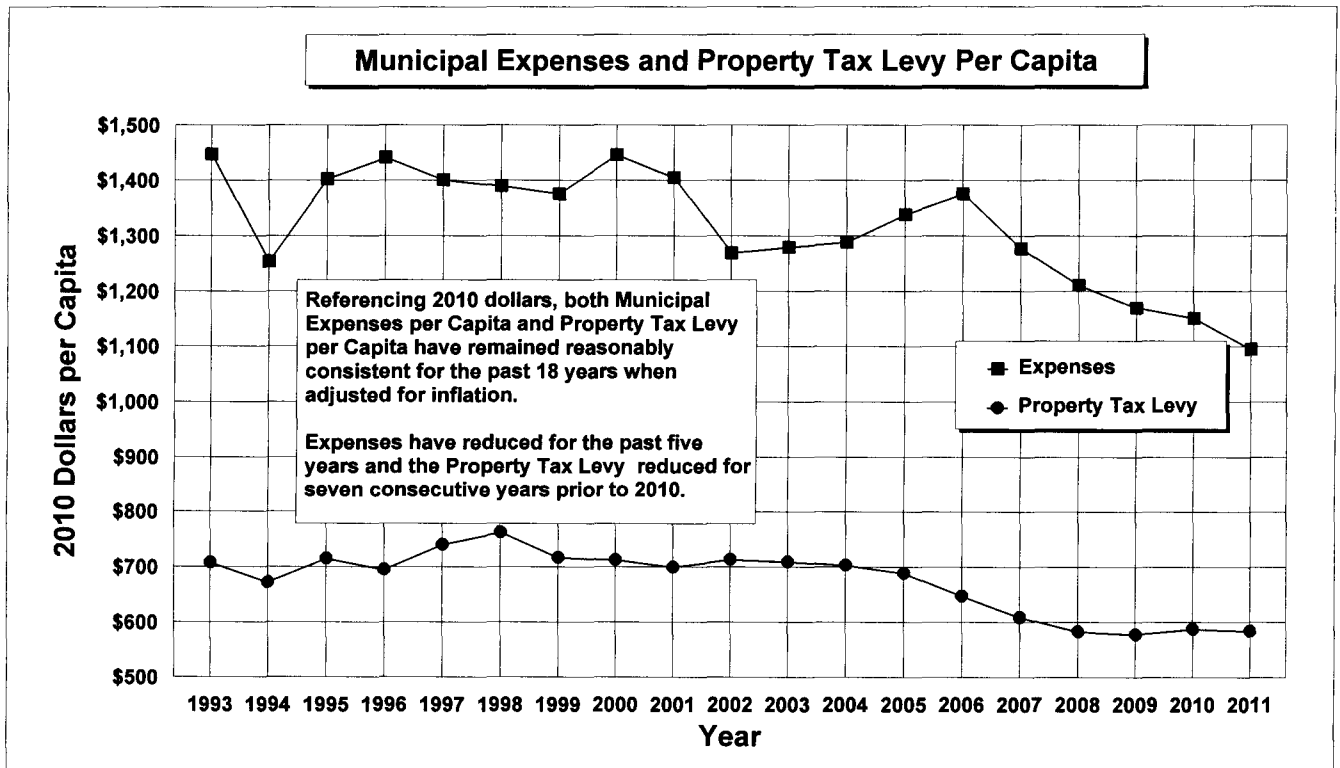
Graph 1B



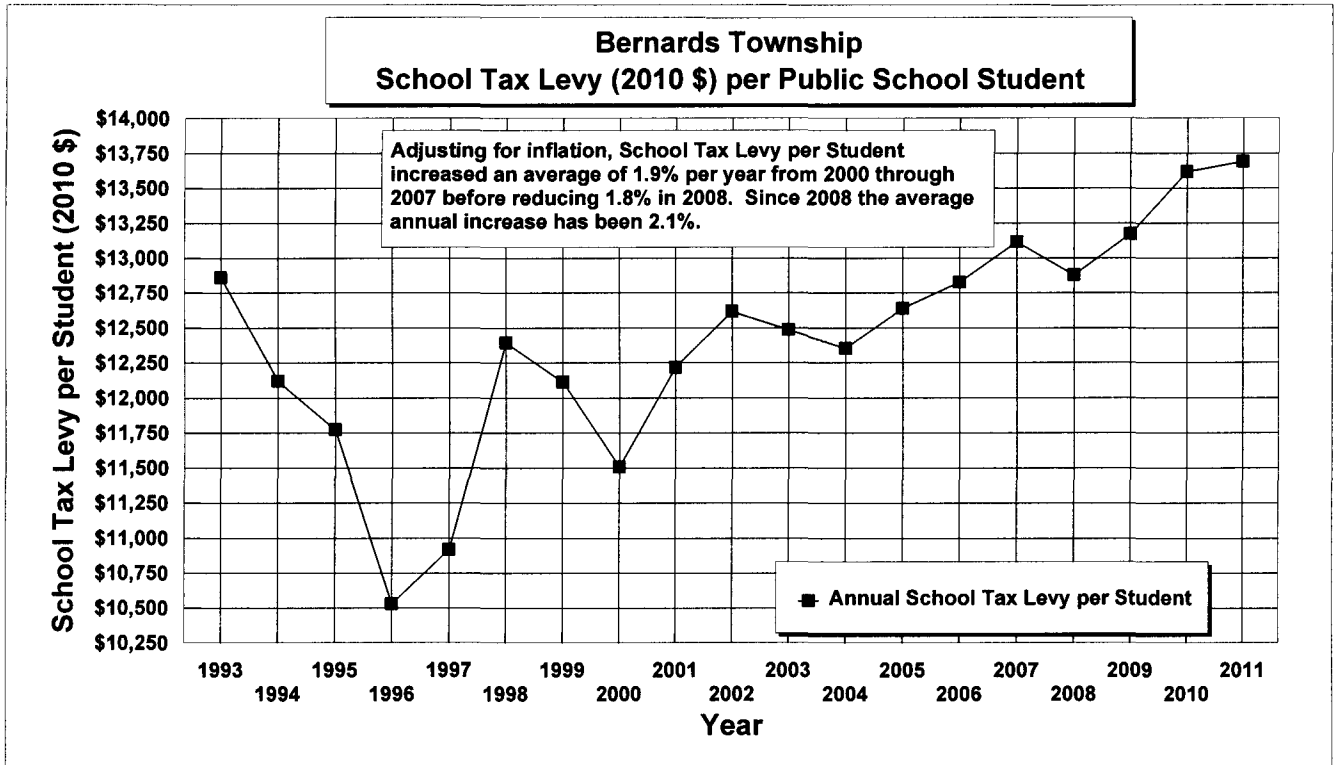
Graph 2B



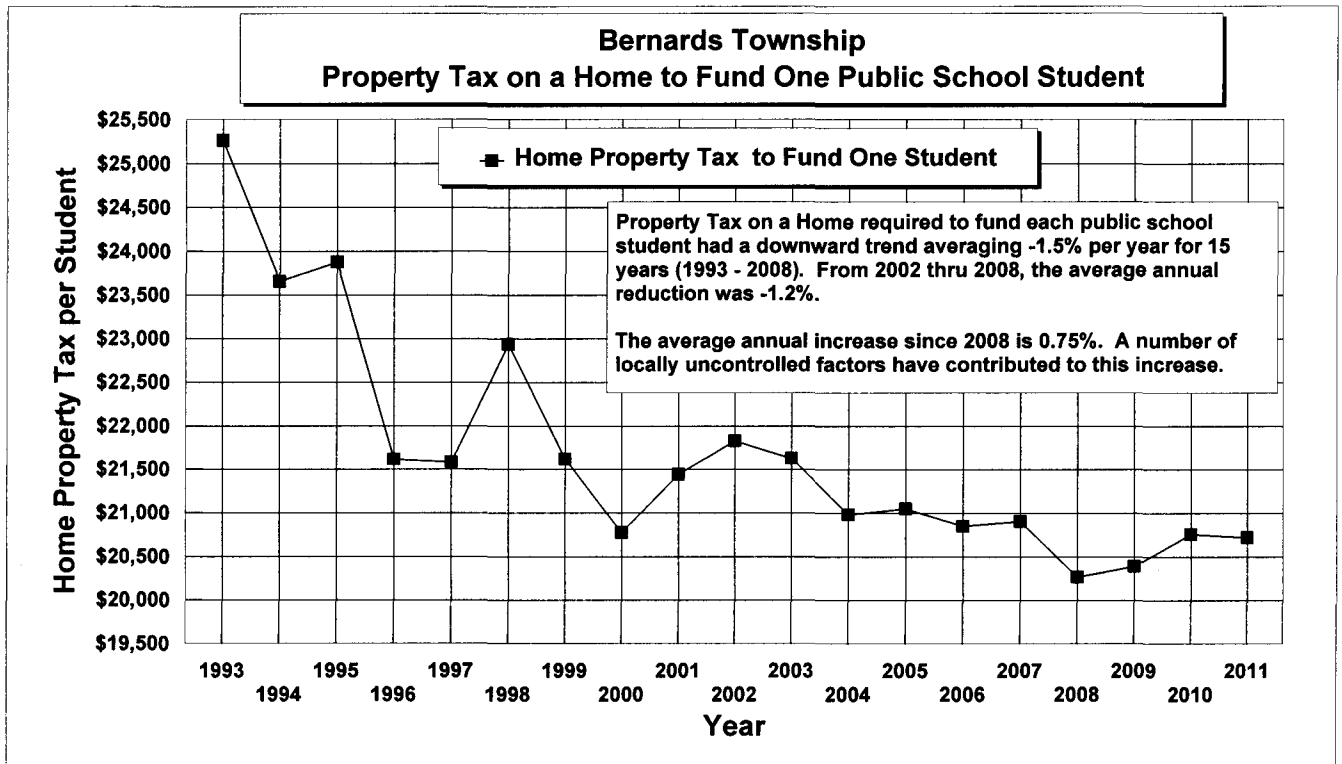
Graph 3B



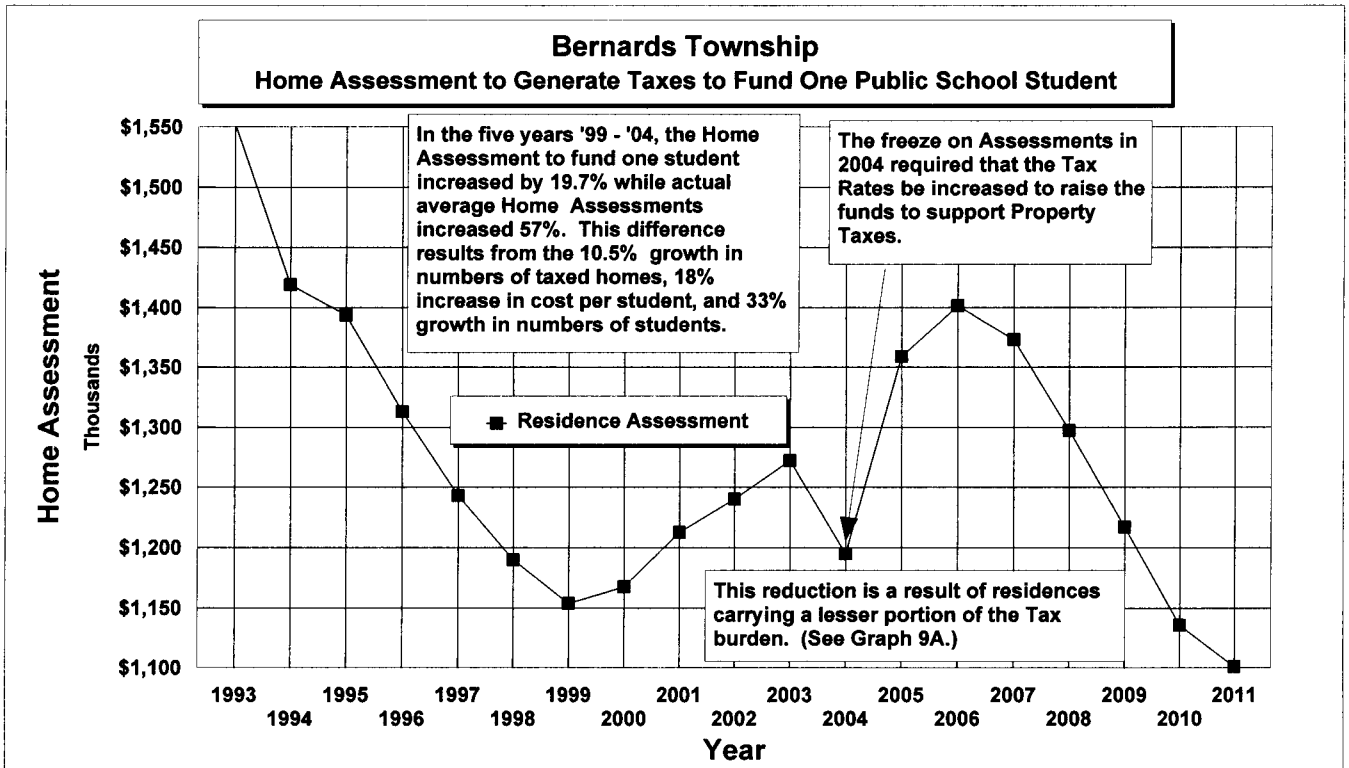
Graph 4B



Graph 5B

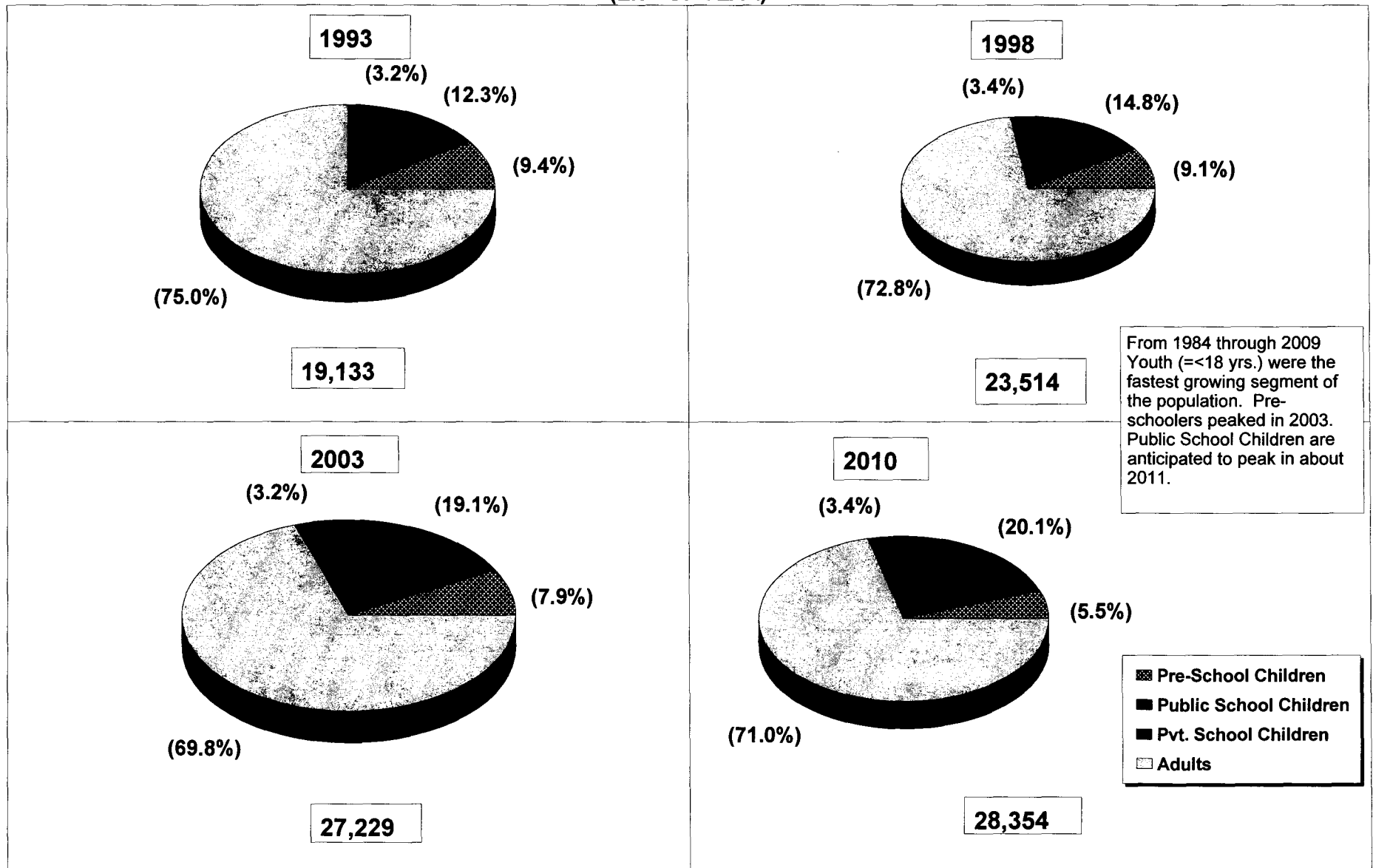


Graph 6B



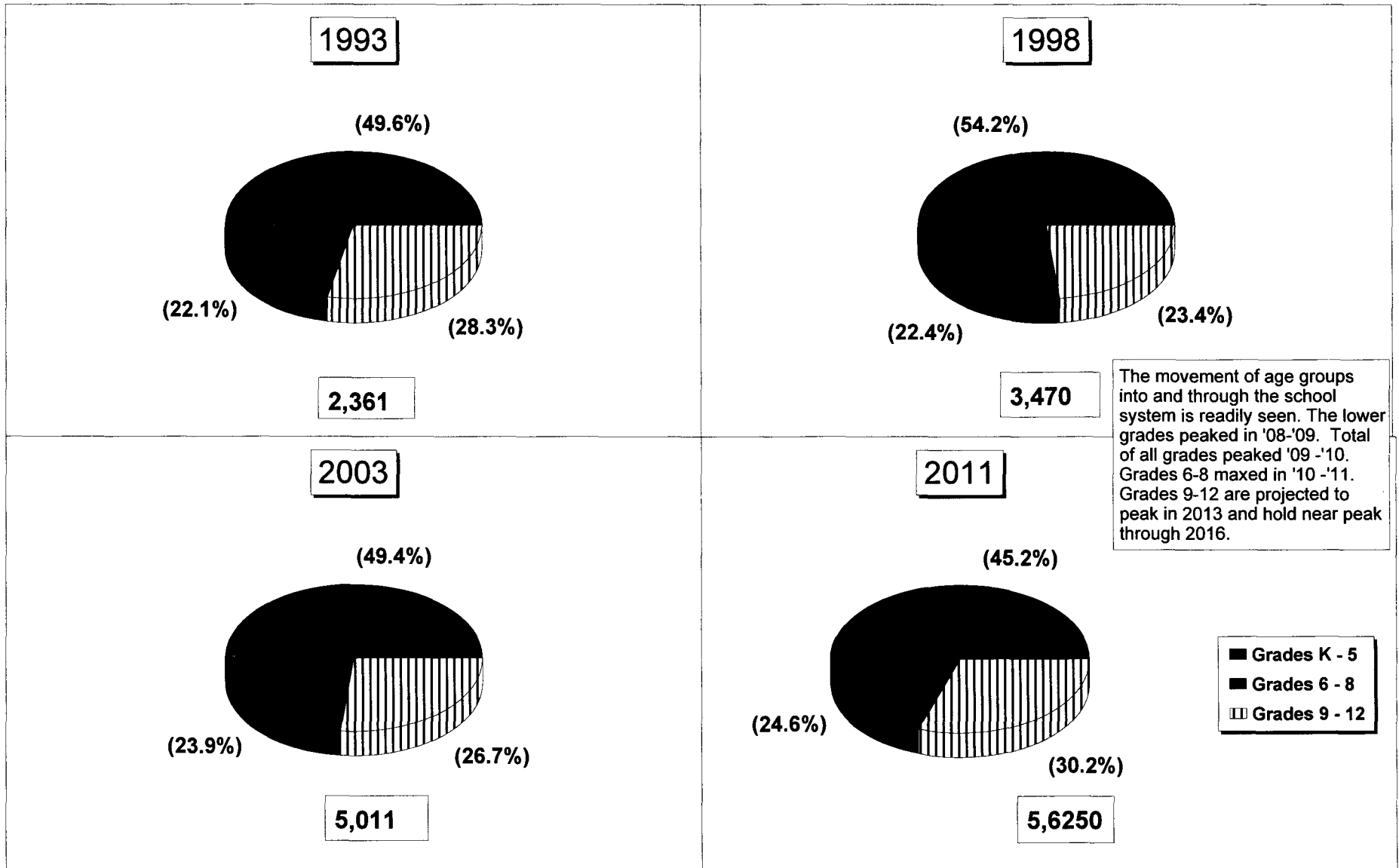
Graph 7B

### Bernards Township Population Distribution (END OF YEAR)



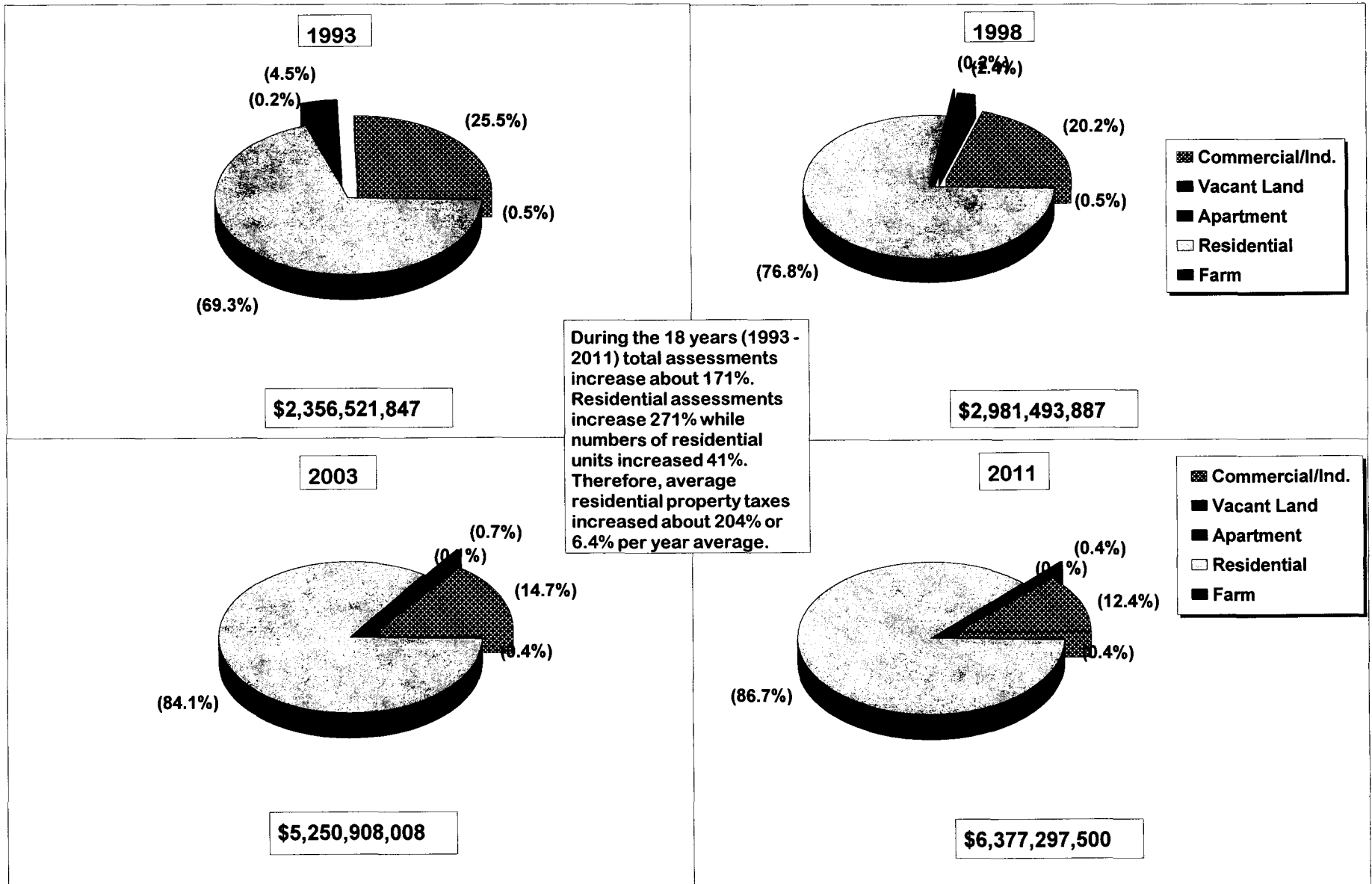
Graph 1C

### Public Schools' Student Distribution



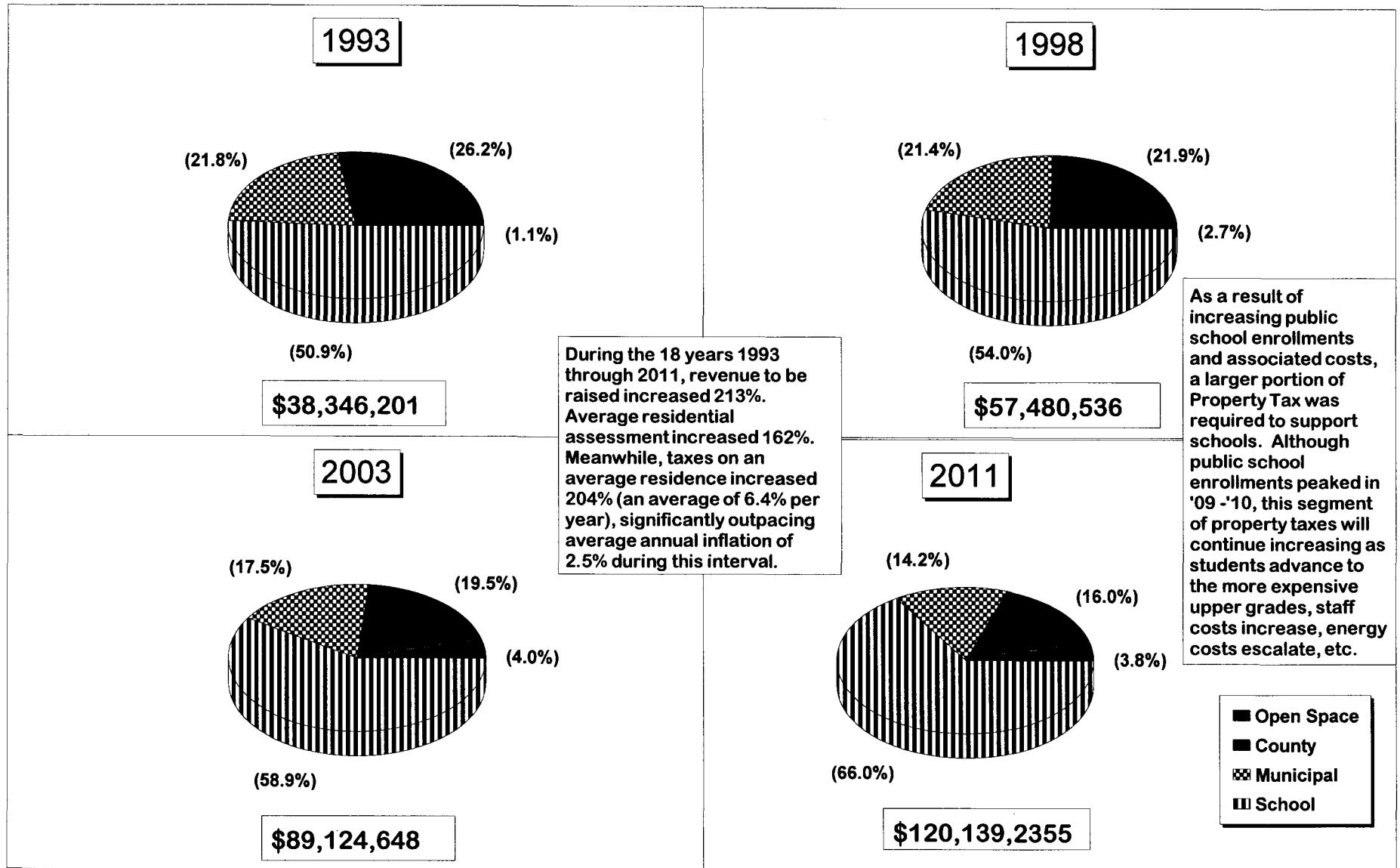
Graph 2C

## Bernards Township Property Assessments

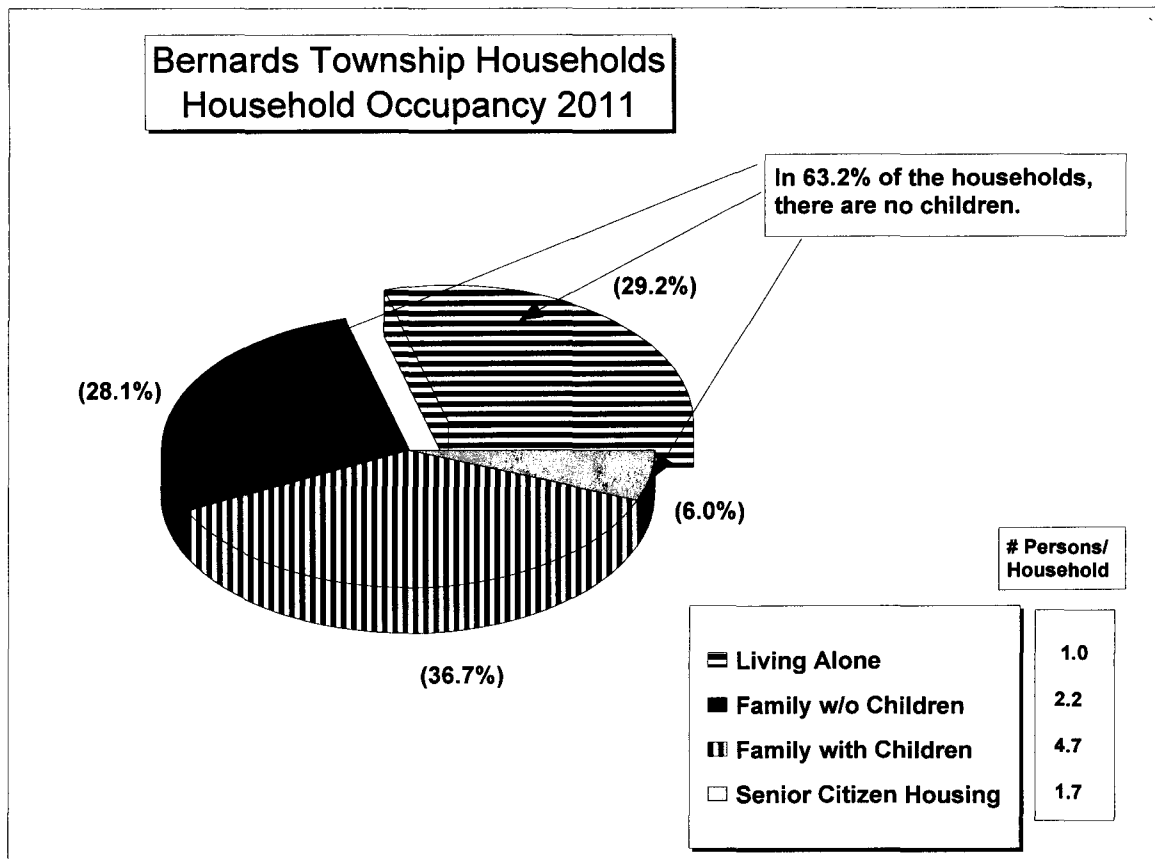


Graph 3C

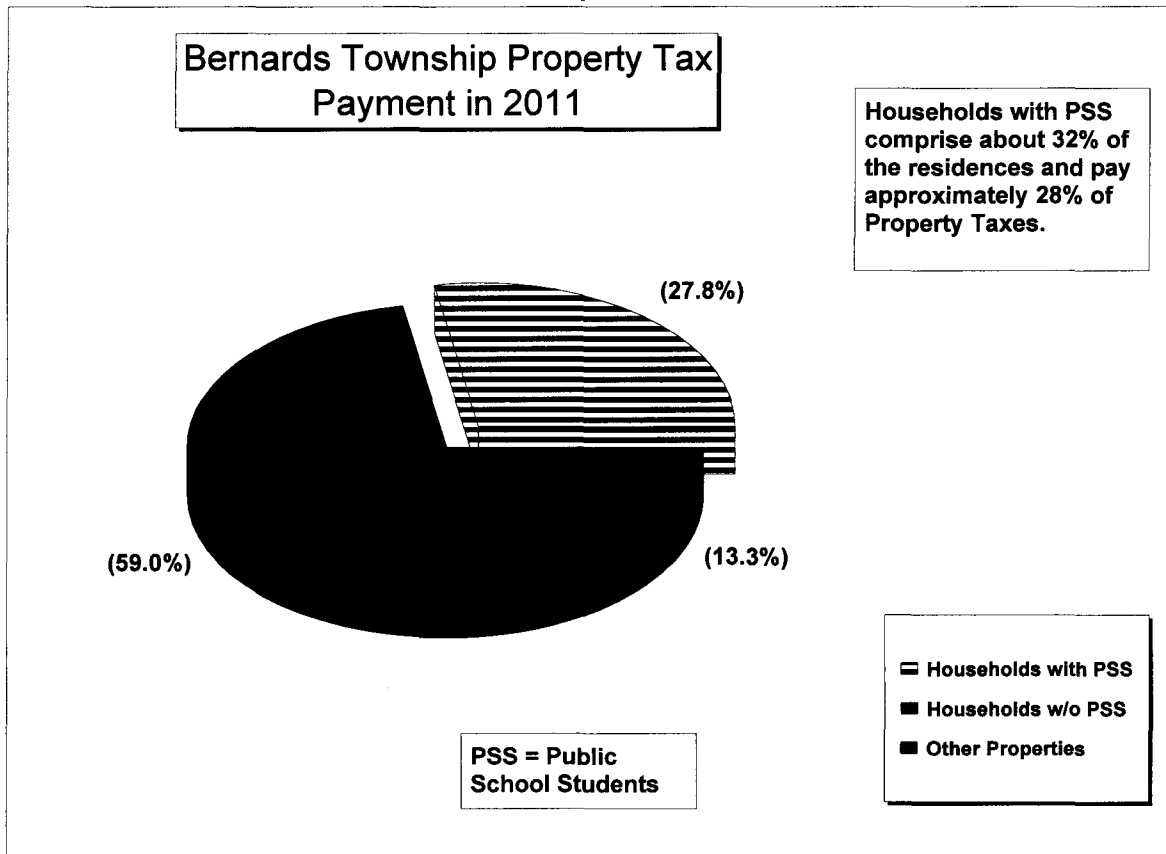
## Property Tax Distribution



Graph 4C

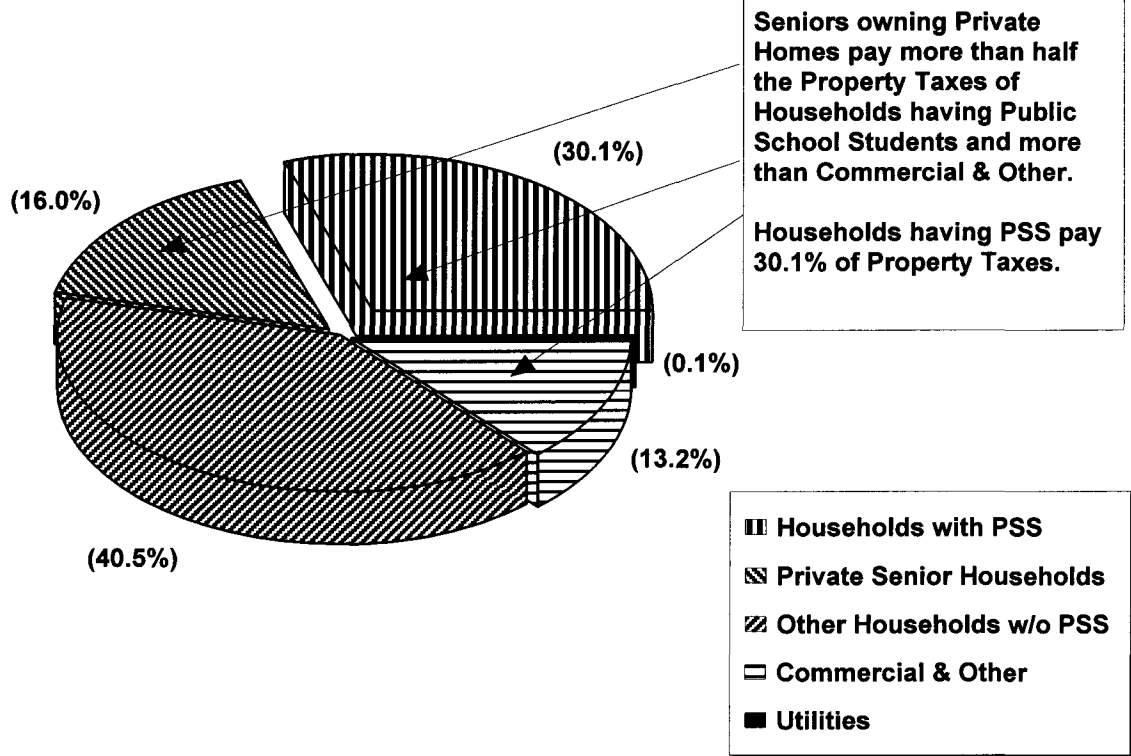


Graph 7C



Graph 8C

### Who Pays Bernards Property Taxes? Payment in 2010



Graph 9C