

properties to reflect changing market values. Property is assessed at 100 per cent valuation in accordance with the Union County Board of Taxation requirements.

Any taxpayer may appeal his assessment to the Tax Assessor, and then to the Union County Board of Taxation by August 15th. An appeal of the County Board's decision may be made to the State Board of Taxation by December 1st of the same year.

### Tax Rate

Property taxes are the main source of revenue in Scotch Plains. The amount to be raised from property taxes is determined by the difference between the amount of budgeted expenditures plus the state-required reserve for uncollected taxes, and the revenue expected from other sources. These other sources include gross receipts, fees from licenses, permits, the municipal golf course, state aid, sewer service charges, and other miscellaneous revenues. Property taxes are collected by the Tax Collector who, under a tenure of office law, received tenure after having been elected at the polls for three four-year terms. The Tax Collector also collects sewer charges and gross receipts taxes from utilities and has the authority to conduct public sale of certain properties delinquent in tax payments.

The tax rate in Scotch Plains for 1979 was \$4.53 per \$100 of assessed valuation. The \$4.53 was allocated as follows: \$.76 for the county, \$3.14 for the schools, and \$.63 for the township. The latter figure is further broken down into \$.36 for the municipality and \$.27 for the reserve for uncollected taxes. By state law, municipalities are required to estimate what per cent of their taxes will remain uncollected and add this amount to the municipal budget. These funds are used to maintain fiscal viability. Any excess funds in this item are carried forward into the next year's budget as miscellaneous revenues.

### Tax Exemptions

Government property and property used for religious, charitable and education purposes are tax exempt. If qualified, veterans may be eligible for a tax deduction, as are senior citizens aged 65 or older. Qualifications required for a tax deduction may be learned from the Tax Assessor.

