Mercer County tax rates will decrease in 10 of 13 county municipalities — including the Princetons and West Windsor — because of additional state aid, officials said Thursday.

Princeton Borough and Township residents can expect to see their county taxes decrease by 9.7 percent and 7.4 percent, respectively, according to county Tax Administrator Martin Guhl. The rates will fall from $1.13 to $1.02 per $100 assessed value in the borough, and from $1.22 to $1.13 per $100 assessed value in the township.

West Windsor residents will see their county taxes decline by 4.3 percent, from $1.17 to $1.12 per $100 assessed value.

A resident with a home assessed at $100,000 would pay the following: West Windsor, $1,120, down from $1,170; Princeton Borough, $1,020, down from $1,130; and Princeton Township, $1,130, a reduction from $1,220.

County tax rates will increase in Lawrence, East Windsor, and Ewing only.

Lawrence Township residents, however, will see a 7.5 percent increase in their county tax rate. Mr. Guhl said the increase results from the township losing ratables in tax appeals.

Lawrence's county rate will rise from $1.99 to $2.14 per $100 assessed value. A resident with a home assessed at $100,000 will pay $2,140 this year, up from $1,990 in 1990.

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East Windsor and Ewing residents will see slight increases in their county taxes of 2 percent and .5 percent, respectively.

County taxes are apportioned among the 13 communities based on tax ratables. Mr. Guhl said Lawrence and Ewing lost ratables because of tax appeals while East Windsor did a reassessment of properties that resulted in a reduction in the tax base.

The tax reductions resulted from the state's decision to take over county costs for the Division of Youth and Family Services, welfare, and county patients in state institutions. The state is covering the costs for the full year instead of for the final six months.

The county apportionment figures were released months behind schedule this year. Mr. Guhl said ratable figures from Trenton and East Windsor were delayed because the municipalities were revaluing their properties.

In addition, the state government took a long time to approve final aid figures, he added.

The county Board of Freeholders was expected to introduce a $135.8 million budget on Thursday.