



2017

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION

2017

CERTIFICATION OF THE 2016 AVERAGE RATIOS
AND
COMMON LEVEL RANGES FOR USE IN TAX YEAR 2017

TO THE: Assessor of Each Municipality or County
Clerk of Each Municipality
Tax Administrator of Each County Board of Taxation

Pursuant to Section 5, Chapter 123, Laws of 1973, as amended by Chapter 51, Laws of 1979, (N.J.S.A. 54:3-22) I, as Acting Director of the Division of Taxation in the Department of Treasury of the State of New Jersey, certify that attached is a true copy of the list of the Common Level Range and the Average Ratio for each taxing district promulgated by me as required by Chapter 86, Laws of 1954 (N.J.S.A. 54:1-35.1 et seq.), as of October 1, 2016, and subject to revision by the Tax Court of New Jersey. This list, under the authority conferred by said law, is on file in the Office of the Director of the Division of Taxation.

Although there is no formal statutory mechanism for challenging this Certification of Average Ratios and Common Level Ranges, any taxing district objecting to this Certification may appeal the Table of Equalized Valuations to the Tax Court within 45 days of its promulgation, pursuant to N.J.S.A. 54:51A-4(c). Pursuant to N.J.S.A. 54:1-35a(a), any revisions by the Tax Court to the Average Ratios in the Table of Equalized Valuations will be reflected by operation of law in a revised Certification of Average Ratios and Common Level Ranges. No appeal of the Table of Equalized Valuations may be taken after the 45 day appeal period has expired.

Witness my hand and Seal of the Office of Director, Division of Taxation, at Trenton, this 29th day of September, 2016.

Published by
Property Administration 9/2016
cc: State Treasurer – Ford M. Scudder
OMB – David A. Ridolfino

A handwritten signature in black ink, appearing to read "John J. Ficara".

John J. Ficara
Acting Director, Division of Taxation

**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017**

ATLANTIC COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0101	ABSECON CITY	94.89	80.66	109.12
0102	ATLANTIC CITY CITY	101.24	86.05	116.43
0103	BRIGANTINE CITY	97.88	83.20	112.56
0104	BUENA BORO	108.29	92.05	124.53
0105	BUENA VISTA TWP	109.65	93.20	126.10
0106	CORBIN CITY CITY	95.35	81.05	109.65
0107	EGG HARBOR CITY	95.76	81.40	110.12
0108	EGG HARBOR TWP	99.62	84.68	114.56
0109	ESTELL MANOR CITY	96.61	82.12	111.10
0110	FOLSOM BORO	62.24	52.90	71.58
0111	GALLOWAY TWP	97.39	82.78	112.00
0112	HAMILTON TWP	97.74	83.08	112.40
0113	HAMMONTON TOWN	100.40	85.34	115.46
0114	LINWOOD CITY	104.88	89.15	120.61
0115	LONGPORT BORO	96.81	82.29	111.33
0116	MARGATE CITY CITY	90.82	77.20	104.44
0117	MULLICA TWP	60.67	51.57	69.77
0118	NORTHFIELD CITY	99.91	84.92	114.90
0119	PLEASANTVILLE CITY	112.30	95.46	129.15
0120	PORT REPUBLIC CITY	63.30	53.81	72.80
0121	SOMERS POINT CITY	104.26	88.62	119.90
0122	VENTNOR CITY	108.67	92.37	124.97
0123	WEYMOUTH TWP	88.04	74.83	101.25

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BERGEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0201	ALLENDALE BORO	95.83	81.46	110.20
0202	ALPINE BORO	80.61	68.52	92.70
0203	BERGENFIELD BORO	96.04	81.63	110.45
0204	BOGOTA BORO	89.02	75.67	102.37
0205	CARLSTADT BORO	86.42	73.46	99.38
0206	CLIFFSIDE PARK BORO	90.25	76.71	103.79
0207	CLOSTER BORO	97.77	83.10	112.44
0208	CRESSKILL BORO	80.78	68.66	92.90
0209	DEMAREST BORO	83.13	70.66	95.60
0210	DUMONT BORO	85.73	72.87	98.59
0211	ELMWOOD PARK BORO	98.59	83.80	113.38
0212	E RUTHERFORD BORO	89.72	76.26	103.18
0213	EDGEWATER BORO	81.96	69.67	94.25
0214	EMERSON BORO	95.05	80.79	109.31
0215	ENGLEWOOD CITY	91.08	77.42	104.74
0216	ENGLEWOOD CLIFFS BORO	103.29	87.80	118.78
0217	FAIRLAWN BORO	88.46	75.19	101.73
0218	FAIRVIEW BORO	78.78	66.96	90.60
0219	FORT LEE BORO	97.09	82.53	111.65
0220	FRANKLIN LAKES BORO	93.86	79.78	107.94
0221	GARFIELD CITY	93.39	79.38	107.40
0222	GLEN ROCK BORO	92.57	78.68	106.46
0223	HACKENSACK CITY	92.41	78.55	106.27
0224	HARRINGTON PARK BORO	90.02	76.52	103.52

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BERGEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0225	HASBROUCK HGHTS BORO	84.65	71.95	97.35
0226	HAWORTH BORO	86.66	73.66	99.66
0227	HILLSDALE BORO	92.54	78.66	106.42
0228	HOHOKUS BORO	87.65	74.50	100.80
0229	LEONIA BORO	89.04	75.68	102.40
0230	LITTLE FERRY BORO	96.79	82.27	111.31
0231	LODI BORO	93.70	79.64	107.76
0232	LYNDHURST TWP	85.10	72.33	97.87
0233	MAHWAH TWP	94.66	80.46	108.86
0234	MAYWOOD BORO	86.39	73.43	99.35
0235	MIDLAND PARK BORO	86.70	73.69	99.71
0236	MONTVALE BORO	89.01	75.66	102.36
0237	MOONACHIE BORO	85.54	72.71	98.37
0238	NEW MILFORD BORO	86.48	73.51	99.45
0239	NORTH ARLINGTON BORO	94.65	80.45	108.85
0240	NORTHVALE BORO	92.15	78.33	105.97
0241	NORWOOD BORO	91.35	77.65	105.05
0242	OAKLAND BORO	90.40	76.84	103.96
0243	OLD TAPPAN BORO	98.28	83.54	113.02
0244	ORADELL BORO	83.93	71.34	96.52
0245	PALISADES PARK BORO	83.54	71.01	96.07
0246	PARAMUS BORO	82.97	70.52	95.42
0247	PARK RIDGE BORO	86.07	73.16	98.98
0248	RAMSEY BORO	98.70	83.89	113.51

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BERGEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0249	RIDGEFIELD BORO	84.31	71.66	96.96
0250	RIDGEFIELD PARK VILLAGE	91.08	77.42	104.74
0251	RIDGEWOOD VILLAGE	89.74	76.28	103.20
0252	RIVEREDGE BORO	85.38	72.57	98.19
0253	RIVERVALE TWP	101.29	86.10	116.48
0254	ROCHELLE PARK TWP	101.19	86.01	116.37
0255	ROCKLEIGH BORO	123.96	105.37	142.55
0256	RUTHERFORD BORO	94.35	80.20	108.50
0257	SADDLE BROOK TWP	82.32	69.97	94.67
0258	SADDLE RIVER BORO	91.25	77.56	104.94
0259	SO HACKENSACK TWP	84.09	71.48	96.70
0260	TEANECK TWP	91.60	77.86	105.34
0261	TENAFLY BORO	86.87	73.84	99.90
0262	TETERBORO BORO	105.47	89.65	121.29
0263	UPPER SADDLE RIV BORO	79.67	67.72	91.62
0264	WALDWICK BORO	100.03	85.03	115.03
0265	WALLINGTON BORO	96.01	81.61	110.41
0266	WASHINGTON TWP	92.83	78.91	106.75
0267	WESTWOOD BORO	90.91	77.27	104.55
0268	WOODCLIFF LAKE BORO	99.24	84.35	114.13
0269	WOOD RIDGE BORO	69.40	58.99	79.81
0270	WYCKOFF TWP	101.10	85.93	116.27

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BURLINGTON COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0301	BASS RIVER TWP	97.43	82.82	112.04
0302	BEVERLY CITY	96.46	81.99	110.93
0303	BORDENTOWN CITY	95.80	81.43	110.17
0304	BORDENTOWN TWP	86.69	73.69	99.69
0305	BURLINGTON CITY	97.07	82.51	111.63
0306	BURLINGTON TWP	92.40	78.54	106.26
0307	CHESTERFIELD TWP	98.41	83.65	113.17
0308	CINNAMINSON TWP	89.18	75.80	102.56
0309	DELANCO TWP	94.78	80.56	109.00
0310	DELRAN TWP	95.32	81.02	109.62
0311	EASTAMPTON TWP	95.11	80.84	109.38
0312	EDGEWATER PARK TWP	109.84	93.36	126.32
0313	EVESHAM TWP	99.50	84.57	114.43
0314	FIELDSBORO BORO	102.21	86.88	117.54
0315	FLORENCE TWP	100.60	85.51	115.69
0316	HAINESPORT TWP	94.26	80.12	108.40
0317	LUMBERTON TWP	102.07	86.76	117.38
0318	MANSFIELD TWP	82.04	69.73	94.35
0319	MAPLE SHADE TWP	97.11	82.54	111.68
0320	MEDFORD TWP	91.10	77.43	104.77
0321	MEDFORD LAKES BORO	99.10	84.23	113.97
0322	MOORESTOWN TWP	86.59	73.60	99.58
0323	MT HOLLY TWP	107.75	91.59	123.91

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BURLINGTON COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0324	MT LAUREL TWP	92.09	78.28	105.90
0325	NEW HANOVER TWP	70.55	59.97	81.13
0326	NO HANOVER TWP	101.13	85.96	116.30
0327	PALMYRA BORO	94.24	80.10	108.38
0328	PEMBERTON BORO	93.03	79.08	106.98
0329	PEMBERTON TWP	61.02	51.87	70.17
0330	RIVERSIDE TWP	102.08	86.77	117.39
0331	RIVERTON BORO	88.40	75.14	101.66
0332	SHAMONG TWP	94.64	80.44	108.84
0333	SOUTHAMPTON TWP	90.31	76.76	103.86
0334	SPRINGFIELD TWP	91.66	77.91	105.41
0335	TABERNACLE TWP	92.46	78.59	106.33
0336	WASHINGTON TWP	107.39	91.28	123.50
0337	WESTAMPTON TWP	94.84	80.61	109.07
0338	WILLINGBORO TWP	106.71	90.70	122.72
0339	WOODLAND TWP	105.34	89.54	121.14
0340	WRIGHTSTOWN BORO	69.15	58.78	79.52

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CAMDEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0401	AUDUBON BORO	101.89	86.61	117.17
0402	AUDUBON PARK BORO	99.57	84.63	114.51
0403	BARRINGTON BORO	105.40	89.59	121.21
0404	BELLMAWR BORO	104.18	88.55	119.81
0405	BERLIN BORO	100.80	85.68	115.92
0406	BERLIN TWP	98.98	84.13	113.83
0407	BROOKLAWN BORO	121.32	103.12	139.52
0408	CAMDEN CITY	100.63	85.54	115.72
0409	CHERRY HILL TWNSHP	92.95	79.01	106.89
0410	CHESILHURST BORO	105.10	89.33	120.87
0411	CLEMENTON BORO	110.51	93.93	127.09
0412	COLLINGSWOOD BORO	99.92	84.93	114.91
0413	GIBBSBORO BORO	76.92	65.38	88.46
0414	GLOUCESTER CITY	95.81	81.44	110.18
0415	GLOUCESTER TWP	103.23	87.75	118.71
0416	HADDON TWP	93.82	79.75	107.89
0417	HADDONFIELD BORO	98.89	84.06	113.72
0418	HADDON HEIGHTS BORO	101.00	85.85	116.15
0419	HI NELLA BORO	103.39	87.88	118.90
0420	LAUREL SPRINGS BORO	70.23	59.70	80.76
0421	LAWNSIDE BORO	93.84	79.76	107.92
0422	LINDENWOLD BORO	101.77	86.50	117.04
0423	MAGNOLIA BORO	99.64	84.69	114.59
0424	MERCHANTVILLE BORO	96.53	82.05	111.01

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CAMDEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0425	MOUNT EPHRAIM BORO	97.28	82.69	111.87
0426	OAKLYN BORO	93.83	79.76	107.90
0427	PENNSAUKEN TWP	94.36	80.21	108.51
0428	PINE HILL BORO	111.57	94.83	128.31
0429	PINE VALLEY BORO	99.36	84.46	114.26
0430	RUNNEMEDE BORO	99.90	84.91	114.89
0431	SOMERDALE BORO	95.05	80.79	109.31
0432	STRATFORD BORO	96.69	82.19	111.19
0433	TAVISTOCK BORO	100.84	85.71	115.97
0434	VOORHEES TWP	89.88	76.40	103.36
0435	WATERFORD TWP	94.25	80.11	108.39
0436	WINSLOW TWP	101.08	85.92	116.24
0437	WOODLYNNE BORO	96.81	82.29	111.33

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CAPE MAY COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0501	AVALON BORO	91.35	77.65	105.05
0502	CAPE MAY CITY	98.62	83.83	113.41
0503	CAPE MAY POINT BORO	98.85	84.02	113.68
0504	DENNIS TWP	99.06	84.20	113.92
0505	LOWER TWP	95.58	81.24	109.92
0506	MIDDLE TWP	104.28	88.64	119.92
0507	NORTH WILDWOOD CITY	100.48	85.41	115.55
0508	OCEAN CITY CITY	95.57	81.23	109.91
0509	SEA ISLE CITY CITY	97.41	82.80	112.02
0510	STONE HARBOR BORO	103.28	87.79	118.77
0511	UPPER TWP	94.10	79.98	108.22
0512	WEST CAPE MAY BORO	97.03	82.48	111.58
0513	WEST WILDWOOD BORO	105.90	90.01	121.79
0514	WILDWOOD CITY	99.44	84.52	114.36
0515	WILDWOOD CREST BORO	105.91	90.02	121.80
0516	WOODBINE BORO	112.65	95.75	129.55

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CUMBERLAND COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0601	BRIDGETON CITY	101.50	86.27	116.73
0602	COMMERCIAL TWP	122.47	104.10	140.84
0603	DEERFIELD TWP	97.73	83.07	112.39
0604	DOWNE TWP	116.35	98.90	133.80
0605	FAIRFIELD TWP	107.24	91.15	123.33
0606	GREENWICH TWP	80.58	68.49	92.67
0607	HOPEWELL TWP	75.91	64.52	87.30
0608	LAWRENCE TWP	107.46	91.34	123.58
0609	MAURICE RIVER TWP	101.59	86.35	116.83
0610	MILLVILLE CITY	93.04	79.08	107.00
0611	SHILOH BORO	107.87	91.69	124.05
0612	STOW CREEK TWP	100.44	85.37	115.51
0613	UPPER DEERFIELD TWP	105.04	89.28	120.80
0614	VINELAND CITY	95.13	80.86	109.40

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ESSEX COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0701	BELLEVILLE TWP	99.28	84.39	114.17
0702	BLOOMFIELD TWP	92.80	78.88	106.72
0703	CALDWELL BORO TWP	91.91	78.12	105.70
0704	CEDAR GROVE TWP	96.84	82.31	111.37
0705	EAST ORANGE CITY	91.56	77.83	105.29
0706	ESSEX FELS TWP	98.94	84.10	113.78
0707	FAIRFIELD TWP	89.17	75.79	102.55
0708	GLEN RIDGE TWP	84.05	71.44	96.66
0709	IRVINGTON TWP	88.90	75.56	102.24
0710	LIVINGSTON TWP	92.77	78.85	106.69
0711	MAPLEWOOD TWP	81.28	69.09	93.47
0712	MILLBURN TWP	84.13	71.51	96.75
0713	MONTCLAIR TWP	80.75	68.64	92.86
0714	NEWARK CITY	88.86	75.53	102.19
0715	NORTH CALDWELL TWP	90.85	77.22	104.48
0716	NUTLEY TWP	89.02	75.67	102.37
0717	ORANGE CITY TWP	87.91	74.72	101.10
0718	ROSELAND BORO	92.98	79.03	106.93
0719	SOUTH ORANGE VILLAGE TW	82.61	70.22	95.00
0720	VERONA TWP	85.01	72.26	97.76
0721	WEST CALDWELL TWP	93.80	79.73	107.87
0722	WEST ORANGE TWP	92.50	78.62	106.38

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GLOUCESTER COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0801	CLAYTON BORO	100.17	85.14	115.20
0802	DEPTFORD TWP	100.31	85.26	115.36
0803	EAST GREENWICH TWP	93.42	79.41	107.43
0804	ELK TWP	95.83	81.46	110.20
0805	FRANKLIN TWP	94.86	80.63	109.09
0806	GLASSBORO BORO	103.16	87.69	118.63
0807	GREENWICH TWP	97.12	82.55	111.69
0808	HARRISON TWP	93.61	79.57	107.65
0809	LOGAN TWP	88.50	75.22	101.78
0810	MANTUA TWP	95.62	81.28	109.96
0811	MONROE TWP	101.09	85.93	116.25
0812	NATIONAL PARK BORO	101.79	86.52	117.06
0813	NEWFIELD BORO	107.11	91.04	123.18
0814	PAULSBORO BORO	96.60	82.11	111.09
0815	PITMAN BORO	94.89	80.66	109.12
0816	SO HARRISON TWP	96.03	81.63	110.43
0817	SWEDESBORO BORO	98.84	84.01	113.67
0818	WASHINGTON TWP	93.65	79.60	107.70
0819	WENONAH BORO	100.28	85.24	115.32
0820	WEST DEPTFORD TWP	99.33	84.43	114.23

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GLOUCESTER COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0821	WESTVILLE BORO	95.21	80.93	109.49
0822	WOODBURY CITY	99.22	84.34	114.10
0823	WOODBURY HEIGHTS BORO	96.40	81.94	110.86
0824	WOOLWICH TWP	91.90	78.11	105.69

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HUDSON COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0901	BAYONNE CITY	39.94	33.95	45.93
0902	EAST NEWARK BORO	33.57	28.53	38.61
0903	GUTTENBERG TOWN	83.11	70.64	95.58
0904	HARRISON TOWN	38.50	32.72	44.28
0905	HOBOKEN CITY	74.18	63.05	85.31
0906	JERSEY CITY CITY	23.66	20.11	27.21
0907	KEARNY TOWN	29.50	25.07	33.93
0908	NORTH BERGEN TWP	45.98	39.08	52.88
0909	SECAUCUS TOWN	57.37	48.76	65.98
0910	UNION CITY CITY	41.39	35.18	47.60
0911	WEEHAWKEN TWP	43.22	36.74	49.70
0912	WEST NEW YORK TOWN	33.79	28.72	38.86

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HUNTERDON COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1001	ALEXANDRIA TWP	91.50	77.77	105.23
1002	BETHLEHEM TWP	95.57	81.23	109.91
1003	BLOOMSBURY BORO	93.48	79.46	107.50
1004	CALIFON BORO	102.44	87.07	117.81
1005	CLINTON TOWN	92.15	78.33	105.97
1006	CLINTON TWP	94.76	80.55	108.97
1007	DELAWARE TWP	90.32	76.77	103.87
1008	EAST AMWELL TWP	93.07	79.11	107.03
1009	FLEMINGTON BORO	98.76	83.95	113.57
1010	FRANKLIN TWP	98.24	83.50	112.98
1011	FRENCHTOWN BORO	91.83	78.06	105.60
1012	GLEN GARDNER BORO	89.76	76.30	103.22
1013	HAMPTON BORO	101.90	86.61	117.19
1014	HIGH BRIDGE BORO	92.55	78.67	106.43
1015	HOLLAND TWP	94.84	80.61	109.07
1016	KINGWOOD TWP	100.91	85.77	116.05
1017	LAMBERTVILLE CITY	94.87	80.64	109.10
1018	LEBANON BORO	97.62	82.98	112.26
1019	LEBANON TWP	81.76	69.50	94.02
1020	MILFORD BORO	99.12	84.25	113.99

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HUNTERDON COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1021	RARITAN TWP	96.81	82.29	111.33
1022	READINGTON TWP	80.79	68.67	92.91
1023	STOCKTON BORO	98.06	83.35	112.77
1024	TEWKSBURY TWP	82.47	70.10	94.84
1025	UNION TWP	86.35	73.40	99.30
1026	WEST AMWELL TWP	103.95	88.36	119.54

* RATIOS IN EXCESS OF 100% ARE TO BE CONSIDERED 100%

**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017**

MERCER COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1101	EAST WINDSOR TWP	98.71	83.90	113.52
1102	EWING TWP	67.90	57.71	78.09
1103	HAMILTON TWP	97.91	83.22	112.60
1104	HIGHTSTOWN BORO	95.54	81.21	109.87
1105	HOPEWELL BORO	99.83	84.86	114.80
1106	HOPEWELL TWP	94.96	80.72	109.20
1107	LAWRENCE TWP	90.49	76.92	104.06
1108	PENNINGTON BORO	99.22	84.34	114.10
1111	TRENTON CITY	85.50	72.67	98.33
1112	ROBBINSVILLE TWP	96.24	81.80	110.68
1113	WEST WINDSOR TWP	90.35	76.80	103.90
1114	PRINCETON	88.76	75.45	102.07

* RATIOS IN EXCESS OF 100% ARE TO BE CONSIDERED AT 100%

CHAPTER 123 LAWS OF 1973

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017 AS AMENDED BY TAX COURT OF NEW JERSEY

MIDDLESEX COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1201	CARTERET BORO **	88.76	75.45	102.07
1202	CRANBURY TWP	104.84	89.11	120.57
1203	DUNELLEN BORO **	24.32	20.67	27.97
1204	EAST BRUNSWICK TWP	26.22	22.29	30.15
1205	EDISON TWP	44.60	37.91	51.29
1206	HELMETTA BORO	89.99	76.49	103.49
1207	HIGHLAND PARK BORO	44.29	37.65	50.93
1208	JAMESBURG BORO	53.19	45.21	61.17
1209	METUCHEN BORO	43.06	36.60	49.52
1210	MIDDLESEX BORO **	34.16	29.04	39.28
1211	MILLTOWN BORO	50.81	43.19	58.43
1212	MONROE TWP	86.41	73.45	99.37
1213	NEW BRUNSWICK CITY	38.84	33.01	44.67
1214	NORTH BRUNSWICK TWP	55.18	46.90	63.46
1215	OLD BRIDGE TWP	45.84	38.96	52.72
1216	PERTH AMBOY CITY	100.96	85.82	116.10
1217	PISCATAWAY TWP	90.42	76.86	103.98
1218	PLAINSBORO TWP	106.15	90.23	122.07
1219	SAYREVILLE BORO	49.57	42.13	57.01
1220	SOUTH AMBOY CITY	105.05	89.29	120.81

CHAPTER 123 LAWS OF 1973

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017 AS AMENDED BY TAX COURT OF NEW JERSEY

MIDDLESEX COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1221	SOUTH BRUNSWICK TWP	42.61	36.22	49.00
1222	SOUTH PLAINFIELD BORO	37.86	32.18	43.54
1223	SOUTH RIVER BORO	30.49	25.92	35.06
1224	SPOTSWOOD BORO	95.06	80.80	109.32
1225	WOODBIDGE TWP	29.89	25.41	34.37

* RATIOS IN EXCESS OF 100% ARE TO BE CONSIDERED 100%

** AS AMENDED BY THE TAX COURT OF NEW JERSEY

CHAPTER 123 LAWS OF 1973

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017 AS AMENDED BY TAX COURT OF NEW JERSEY

MONMOUTH COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1301	ABERDEEN TWP	97.94	83.25	112.63
1302	ALLENHURST BORO	88.88	75.55	102.21
1303	ALLENTOWN BORO **	93.91	79.82	108.00
1304	ASBURY PARK CITY	91.76	78.00	105.52
1305	ATLANTIC HIGHLANDS BORO	79.78	67.81	91.75
1306	AVON BY THE SEA BORO	92.26	78.42	106.10
1307	BELMAR BORO	67.12	57.05	77.19
1308	BRADLEY BEACH BORO	97.03	82.48	111.58
1309	BRIELLE BORO	98.60	83.81	113.39
1310	COLTS NECK TOWNSHIP	99.43	84.52	114.34
1311	DEAL BORO	90.80	77.18	104.42
1312	EATONTOWN BORO	107.51	91.38	123.64
1313	ENGLISHTOWN BORO	100.68	85.58	115.78
1314	FAIR HAVEN BORO	97.08	82.52	111.64
1315	FARMINGDALE BORO	105.56	89.73	121.39
1316	FREEHOLD BORO	99.81	84.84	114.78
1317	FREEHOLD TWP	93.42	79.41	107.43
1318	HAZLET TWP	94.74	80.53	108.95
1319	HIGHLANDS BORO	95.62	81.28	109.96
1320	HOLMDEL TWP	97.91	83.22	112.60
1321	HOWELL TWP	94.27	80.13	108.41
1322	INTERLAKEN BORO	99.30	84.40	114.20
1323	KEANSBURG BORO	90.04	76.53	103.55

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017 AS AMENDED BY TAX COURT OF NEW JERSEY

MONMOUTH COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1324	KEYPORT BORO	97.13	82.56	111.70
1325	LITTLE SILVER BORO	96.92	82.38	111.46
1326	LOCH ARBOUR VILLAGE	108.85	92.52	125.18
1327	LONG BRANCH CITY	94.46	80.29	108.63
1328	MANALAPAN TWP	97.68	83.03	112.33
1329	MANASQUAN BORO	96.30	81.85	110.75
1330	MARLBORO TWP	96.16	81.74	110.58
1331	MATAWAN BORO	97.98	83.28	112.68
1332	MIDDLETOWN TWP	97.62	82.98	112.26
1333	MILLSTONE TWP	100.79	85.67	115.91
1334	MONMOUTH BEACH BORO	93.45	79.43	107.47
1335	NEPTUNE TWP	94.47	80.30	108.64
1336	NEPTUNE CITY BORO	99.20	84.32	114.08
1337	OCEAN TWP	88.73	75.42	102.04
1338	OCEANPORT BORO	87.43	74.32	100.54
1339	RED BANK BORO	97.87	83.19	112.55
1340	ROOSEVELT BORO	99.36	84.46	114.26
1341	RUMSON BORO	100.76	85.65	115.87
1342	SEA BRIGHT BORO	101.47	86.25	116.69
1343	SEA GIRT BORO	100.93	85.79	116.07
1344	SHREWSBURY BORO	95.94	81.55	110.33
1345	SHREWSBURY TWP	99.99	84.99	114.99
1346	LAKE COMO BORO	93.13	79.16	107.10

CHAPTER 123 LAWS OF 1973

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017 AS AMENDED BY TAX COURT OF NEW JERSEY

MONMOUTH COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1347	SPRING LAKE BORO	91.26	77.57	104.95
1348	SPRING LAKE HEIGHTS BOR	100.74	85.63	115.85
1349	TINTON FALLS BORO	95.97	81.57	110.37
1350	UNION BEACH BORO	93.57	79.53	107.61
1351	UPPER FREEHOLD TWP	97.98	83.28	112.68
1352	WALL TWP	100.82	85.70	115.94
1353	WEST LONG BRANCH BORO	94.44	80.27	108.61

* RATIOS IN EXCESS OF 100% ARE TO BE CONSIDERED 100%

** AS AMENDED BY THE TAX COURT OF NEW JERSEY

**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017**

MORRIS COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1401	BOONTON TOWN	95.61	81.27	109.95
1402	BOONTON TWP	95.48	81.16	109.80
1403	BUTLER BORO	80.43	68.37	92.49
1404	CHATHAM BORO	84.68	71.98	97.38
1405	CHATHAM TWP	89.58	76.14	103.02
1406	CHESTER BORO	99.29	84.40	114.18
1407	CHESTER TWP	96.37	81.91	110.83
1408	DENVILLE TWP	93.48	79.46	107.50
1409	DOVER TOWN	97.14	82.57	111.71
1410	EAST HANOVER TWP	77.60	65.96	89.24
1411	FLORHAM PARK BORO	103.80	88.23	119.37
1412	HANOVER TWP	88.51	75.23	101.79
1413	HARDING TWP	91.28	77.59	104.97
1414	JEFFERSON TWP	95.78	81.41	110.15
1415	KINNELON BORO	74.99	63.74	86.24
1416	LINCOLN PARK BORO	99.44	84.52	114.36
1417	MADISON BORO	86.69	73.69	99.69
1418	MENDHAM BORO	93.27	79.28	107.26
1419	MENDHAM TWP	95.80	81.43	110.17
1420	MINE HILL TWP	103.58	88.04	119.12
1421	MONTVILLE TWP	89.67	76.22	103.12
1422	MORRIS TWP	99.98	84.98	114.98
1423	MORRIS PLAINS BORO	93.94	79.85	108.03

**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017**

MORRIS COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1424	MORRISTOWN TOWN	78.32	66.57	90.07
1425	MOUNTAIN LAKES BORO	90.53	76.95	104.11
1426	MOUNT ARLINGTON BORO	90.54	76.96	104.12
1427	MOUNT OLIVE TWP	98.39	83.63	113.15
1428	NETCONG BORO	123.08	104.62	141.54
1429	PARSIPPANY TR HLS TWP	83.15	70.68	95.62
1430	LONG HILL TWP	92.69	78.79	106.59
1431	PEQUANNOCK TWP	94.17	80.04	108.30
1432	RANDOLPH TWP	67.52	57.39	77.65
1433	RIVERDALE BORO	89.02	75.67	102.37
1434	ROCKAWAY BORO	86.87	73.84	99.90
1435	ROCKAWAY TWP	90.74	77.13	104.35
1436	ROXBURY TWP	63.09	53.63	72.55
1437	VICTORY GARDENS BORO	97.93	83.24	112.62
1438	WASHINGTON TWP	97.46	82.84	112.08
1439	WHARTON BORO	98.84	84.01	113.67

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**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017**

OCEAN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1501	BARNEGAT TWP	101.07	85.91	116.23
1502	BARNEGAT LIGHT BORO	98.55	83.77	113.33
1503	BAY HEAD BORO	104.35	88.70	120.00
1504	BEACH HAVEN BORO	82.53	70.15	94.91
1505	BEACHWOOD BORO	92.42	78.56	106.28
1506	BERKELEY TWP	96.84	82.31	111.37
1507	BRICK TWP	96.04	81.63	110.45
1508	TOMS RIVER TWP	83.70	71.14	96.26
1509	EAGLESWOOD TWP	102.68	87.28	118.08
1510	HARVEY CEDARS BORO	98.95	84.11	113.79
1511	ISLAND HEIGHTS BORO	105.28	89.49	121.07
1512	JACKSON TWP	96.23	81.80	110.66
1513	LACEY TWP	101.50	86.27	116.73
1514	LAKEHURST BORO	88.73	75.42	102.04
1515	LAKEWOOD TWP	71.53	60.80	82.26
1516	LAVALLETTE BORO	86.70	73.69	99.71
1517	LITTLE EGG HARBOR TWP	97.98	83.28	112.68
1518	LONG BEACH TWP	92.92	78.98	106.86
1519	MANCHESTER TWP	85.64	72.79	98.49
1520	MANTOLOKING BORO	96.55	82.07	111.03

**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017**

OCEAN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1521	OCEAN TWP	94.24	80.10	108.38
1522	OCEAN GATE BORO	95.16	80.89	109.43
1523	PINE BEACH BORO	90.41	76.85	103.97
1524	PLUMSTED TWP	91.86	78.08	105.64
1525	POINT PLEASANT BORO	98.00	83.30	112.70
1526	PT PLEASANT BEACH BORO	96.02	81.62	110.42
1527	SEASIDE HEIGHTS BORO	99.38	84.47	114.29
1528	SEASIDE PARK BORO	94.45	80.28	108.62
1529	SHIP BOTTOM BORO	89.64	76.19	103.09
1530	SOUTH TOMS RIVER BORO	99.35	84.45	114.25
1531	STAFFORD TWP	92.07	78.26	105.88
1532	SURF CITY BORO	90.86	77.23	104.49
1533	TUCKERTON BORO	100.17	85.14	115.20

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**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017**

PASSIC COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1601	BLOOMINGDALE BORO	88.22	74.99	101.45
1602	CLIFTON CITY	55.60	47.26	63.94
1603	HALEDON BORO	95.30	81.01	109.60
1604	HAWTHORNE BORO	51.83	44.06	59.60
1605	LITTLE FALLS TWP	91.90	78.11	105.69
1606	NORTH HALEDON BORO	89.85	76.37	103.33
1607	PASSAIC CITY	90.50	76.92	104.08
1608	PATERSON CITY	91.45	77.73	105.17
1609	POMPTON LAKES BORO	54.77	46.55	62.99
1610	PROSPECT PARK BORO	93.55	79.52	107.58
1611	RINGWOOD BORO	90.13	76.61	103.65
1612	TOTOWA BORO	107.41	91.30	123.52
1613	WANAQUE BORO	89.18	75.80	102.56
1614	WAYNE TWP	52.30	44.45	60.15
1615	WEST MILFORD TWP	91.76	78.00	105.52
1616	WOODLAND PARK BORO	93.26	79.27	107.25

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**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017**

SALEM COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1701	ALLOWAY TOWNSHIP	96.07	81.66	110.48
1702	CARNEYS POINT TOWNSHIP	122.61	104.22	141.00
1703	ELMER BORO	98.22	83.49	112.95
1704	ELSINBORO TWP	113.62	96.58	130.66
1705	LOWER ALLOWAY CREEK TWP	72.74	61.83	83.65
1706	MANNINGTON TWP	104.74	89.03	120.45
1707	OLDMANS TWP	101.79	86.52	117.06
1708	PENNS GROVE BORO	128.21	108.98	147.44
1709	PENNSVILLE TWP	106.41	90.45	122.37
1710	PILESGROVE TWP	109.52	93.09	125.95
1711	PITTSGROVE TWP	94.37	80.21	108.53
1712	QUINTON TWP	102.13	86.81	117.45
1713	SALEM CITY	144.78	123.06	166.50
1714	UPPER PITTSGROVE TWP	106.92	90.88	122.96
1715	WOODSTOWN BORO	107.42	91.31	123.53

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**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017**

SOMERSET COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1801	BEDMINSTER TWP	97.00	82.45	111.55
1802	BERNARDS TWP	95.38	81.07	109.69
1803	BERNARDSVILLE BORO	99.11	84.24	113.98
1804	BOUND BROOK BORO	98.58	83.79	113.37
1805	BRANCBURG TWP	96.85	82.32	111.38
1806	BRIDGEWATER TWP	90.72	77.11	104.33
1807	FAR HILLS BORO	98.75	83.94	113.56
1808	FRANKLIN TWP	100.12	85.10	115.14
1809	GREEN BROOK TWP	94.31	80.16	108.46
1810	HILLSBOROUGH TWP	91.19	77.51	104.87
1811	MANVILLE BORO	98.09	83.38	112.80
1812	MILLSTONE BORO	101.49	86.27	116.71
1813	MONTGOMERY TWP	83.00	70.55	95.45
1814	NORTH PLAINFIELD BORO	98.61	83.82	113.40
1815	PEAPACK GLADSTONE BORO	97.07	82.51	111.63
1816	RARITAN BORO	95.96	81.57	110.35
1817	ROCKY HILL BORO	100.68	85.58	115.78
1818	SOMERVILLE BORO	95.03	80.78	109.28
1819	SO BOUND BROOK BORO	98.83	84.01	113.65
1820	WARREN TWP	98.38	83.62	113.14
1821	WATCHUNG BORO	100.08	85.07	115.09

* RATIOS IN EXCESS OF 100% ARE TO BE CONSIDERED 100%

**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017**

SUSSEX COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1901	ANDOVER BORO	103.43	87.92	118.94
1902	ANDOVER TWP	94.61	80.42	108.80
1903	BRANCHVILLE BORO	91.46	77.74	105.18
1904	BYRAM TWP	95.84	81.46	110.22
1905	FRANKFORD TWP	90.76	77.15	104.37
1906	FRANKLIN BORO	96.08	81.67	110.49
1907	FREDON TWP	101.92	86.63	117.21
1908	GREEN TWP	90.69	77.09	104.29
1909	HAMBURG BORO	90.16	76.64	103.68
1910	HAMPTON TWP	95.13	80.86	109.40
1911	HARDYSTON TWP	94.42	80.26	108.58
1912	HOPATCONG BORO	88.80	75.48	102.12
1913	LAFAYETTE TWP	98.10	83.38	112.82
1914	MONTAGUE TWP	96.99	82.44	111.54
1915	NEWTON TOWN	97.07	82.51	111.63
1916	OGDENSBURG BORO	106.21	90.28	122.14
1917	SANDYSTON TWP	92.86	78.93	106.79
1918	SPARTA TWP	96.53	82.05	111.01
1919	STANHOPE BORO	92.17	78.34	106.00
1920	STILLWATER TWP	89.29	75.90	102.68

**CHAPTER 123 LAWS OF 1973
 APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017**

SUSSEX COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1921	SUSSEX BORO	96.99	82.44	111.54
1922	VERNON TWP	111.54	94.81	128.27
1923	WALPACK TWP	93.14	79.17	107.11
1924	WANTAGE TWP	102.81	87.39	118.23

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**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017**

UNION COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2001	BERKELEY HEIGHTS TWP	54.21	46.08	62.34
2002	CLARK TWP	28.71	24.40	33.02
2003	CRANFORD TWP	39.14	33.27	45.01
2004	ELIZABETH CITY	13.09	11.13	15.05
2005	FANWOOD BORO	19.46	16.54	22.38
2006	GARWOOD BORO	28.02	23.82	32.22
2007	HILLSIDE TWP	53.17	45.19	61.15
2008	KENILWORTH BORO	58.85	50.02	67.68
2009	LINDEN CITY	49.85	42.37	57.33
2010	MOUNTAINSIDE BORO	26.91	22.87	30.95
2011	NEW PROVIDENCE BORO	51.29	43.60	58.98
2012	PLAINFIELD CITY	43.44	36.92	49.96
2013	RAHWAY CITY	57.56	48.93	66.19
2014	ROSELLE BORO	56.88	48.35	65.41
2015	ROSELLE PARK BORO	95.65	81.30	110.00
2016	SCOTCH PLAINS TWP	24.29	20.65	27.93
2017	SPRINGFIELD TWP	44.91	38.17	51.65
2018	SUMMIT CITY	42.32	35.97	48.67
2019	UNION TWP	16.52	14.04	19.00
2020	WESTFIELD TOWN	24.19	20.56	27.82
2021	WINFIELD TWP	8.36	7.11	9.61

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**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017**

WARREN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2101	ALLAMUCHY TWP	90.88	77.25	104.51
2102	ALPHA BORO	99.98	84.98	114.98
2103	BELVIDERE TOWN	70.25	59.71	80.79
2104	BLAIRSTOWN TWP	100.81	85.69	115.93
2105	FRANKLIN TWP	101.42	86.21	116.63
2106	FRELINGHUYSEN TWP	105.08	89.32	120.84
2107	GREENWICH TWP	88.02	74.82	101.22
2108	HACKETTSTOWN TOWN	105.84	89.96	121.72
2109	HARDWICK TWP	85.39	72.58	98.20
2110	HARMONY TWP	89.38	75.97	102.79
2111	HOPE TWP	113.59	96.55	130.63
2112	INDEPENDENCE TWP	87.62	74.48	100.76
2113	KNOWLTON TWP	83.16	70.69	95.63
2114	LIBERTY TWP	97.60	82.96	112.24
2115	LOPATCONG TWP	99.83	84.86	114.80
2116	MANSFIELD TWP	94.14	80.02	108.26
2117	OXFORD TWP	95.16	80.89	109.43
2119	PHILLIPSBURG TOWN	97.07	82.51	111.63
2120	POHATCONG TWP	99.32	84.42	114.22
2121	WASHINGTON BORO	80.91	68.77	93.05
2122	WASHINGTON TWP	97.43	82.82	112.04
2123	WHITE TWP	100.71	85.60	115.82

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