



2018

STATE OF NEW JERSEY  
DEPARTMENT OF THE TREASURY  
DIVISION OF TAXATION

2018

CERTIFICATION OF THE 2017 AVERAGE RATIOS  
AND  
COMMON LEVEL RANGES FOR USE IN TAX YEAR 2018

**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, 2017, 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 27<sup>th</sup> day of September, 2017.

Published by  
Property Administration 9/2017  
cc: State Treasurer – Ford M. Scudder  
OMB – David A. Ridolfino

  
John J. Ficara  
Acting Director, Division of Taxation

**CHAPTER 123 LAWS OF 1973**

**APPLICABLE TO TAX APPEALS FOR TAX YEAR 2018 AS AMENDED BY TAX COURT OF NEW JERSEY**

<b>ATLANTIC COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0101	ABSECON CITY	96.99	82.44	111.54
0102	ATLANTIC CITY CITY **	110.98	94.33	127.63
0103	BRIGANTINE CITY	99.40	84.49	114.31
0104	BUENA BORO	107.85	91.67	124.03
0105	BUENA VISTA TWP	109.65	93.20	126.10
0106	CORBIN CITY CITY	94.56	80.38	108.74
0107	EGG HARBOR CITY	97.47	82.85	112.09
0108	EGG HARBOR TWP	100.57	85.48	115.66
0109	ESTELL MANOR CITY	95.78	81.41	110.15
0110	FOLSOM BORO	66.08	56.17	75.99
0111	GALLOWAY TWP	97.88	83.20	112.56
0112	HAMILTON TWP	97.73	83.07	112.39
0113	HAMMONTON TOWN	99.96	84.97	114.95
0114	LINWOOD CITY	106.20	90.27	122.13
0115	LONGPORT BORO	94.21	80.08	108.34
0116	MARGATE CITY CITY	90.33	76.78	103.88
0117	MULLICA TWP	64.01	54.41	73.61
0118	NORTHFIELD CITY	101.44	86.22	116.66
0119	PLEASANTVILLE CITY	109.50	93.07	125.93
0120	PORT REPUBLIC CITY	93.92	79.83	108.01
0121	SOMERS POINT CITY	104.07	88.46	119.68
0122	VENTNOR CITY	92.74	78.83	106.65
0123	WEYMOUTH TWP	91.77	78.00	105.54

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

\*\* AS AMENDED BY THE TAX COURT OF NEW JERSEY

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2018**

BERGEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0201	ALLENDALE BORO	95.36	81.06	109.66
0202	ALPINE BORO	88.25	75.01	101.49
0203	BERGENFIELD BORO	93.66	79.61	107.71
0204	BOGOTA BORO	87.97	74.77	101.17
0205	CARLSTADT BORO	68.20	57.97	78.43
0206	CLIFFSIDE PARK BORO	86.15	73.23	99.07
0207	CLOSTER BORO	96.87	82.34	111.40
0208	CRESSKILL BORO	78.48	66.71	90.25
0209	DEMAREST BORO	83.26	70.77	95.75
0210	DUMONT BORO	84.33	71.68	96.98
0211	ELMWOOD PARK BORO	90.42	76.86	103.98
0212	E RUTHERFORD BORO	90.54	76.96	104.12
0213	EDGEWATER BORO	78.77	66.95	90.59
0214	EMERSON BORO	93.15	79.18	107.12
0215	ENGLEWOOD CITY	89.01	75.66	102.36
0216	ENGLEWOOD CLIFFS BORO	97.31	82.71	111.91
0217	FAIRLAWN BORO	84.01	71.41	96.61
0218	FAIRVIEW BORO	77.02	65.47	88.57
0219	FORT LEE BORO	97.24	82.65	111.83
0220	FRANKLIN LAKES BORO	94.18	80.05	108.31
0221	GARFIELD CITY	88.76	75.45	102.07
0222	GLEN ROCK BORO	91.85	78.07	105.63
0223	HACKENSACK CITY	92.66	78.76	106.56
0224	HARRINGTON PARK BORO	90.22	76.69	103.75

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2018**

BERGEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0225	HASBROUCK HGHTS BORO	90.94	77.30	104.58
0226	HAWORTH BORO	85.79	72.92	98.66
0227	HILLSDALE BORO	93.09	79.13	107.05
0228	HOHOKUS BORO	88.14	74.92	101.36
0229	LEONIA BORO	87.42	74.31	100.53
0230	LITTLE FERRY BORO	99.82	84.85	114.79
0231	LODI BORO	84.77	72.05	97.49
0232	LYNDHURST TWP	80.22	68.19	92.25
0233	MAHWAH TWP	93.95	79.86	108.04
0234	MAYWOOD BORO	84.73	72.02	97.44
0235	MIDLAND PARK BORO	86.21	73.28	99.14
0236	MONTVALE BORO	89.03	75.68	102.38
0237	MOONACHIE BORO	90.92	77.28	104.56
0238	NEW MILFORD BORO	86.11	73.19	99.03
0239	NORTH ARLINGTON BORO	98.05	83.34	112.76
0240	NORTHVALE BORO	88.15	74.93	101.37
0241	NORWOOD BORO	93.14	79.17	107.11
0242	OAKLAND BORO	87.46	74.34	100.58
0243	OLD TAPPAN BORO	98.50	83.72	113.28
0244	ORADELL BORO	89.43	76.02	102.84
0245	PALISADES PARK BORO	80.11	68.09	92.13
0246	PARAMUS BORO	77.00	65.45	88.55
0247	PARK RIDGE BORO	88.29	75.05	101.53
0248	RAMSEY BORO	95.24	80.95	109.53

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2018**

BERGEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0249	RIDGEFIELD BORO	80.43	68.37	92.49
0250	RIDGEFIELD PARK VILLAGE	87.19	74.11	100.27
0251	RIDGEWOOD VILLAGE	87.48	74.36	100.60
0252	RIVEREDGE BORO	82.27	69.93	94.61
0253	RIVERVALE TWP	100.44	85.37	115.51
0254	ROCHELLE PARK TWP	99.88	84.90	114.86
0255	ROCKLEIGH BORO	96.19	81.76	110.62
0256	RUTHERFORD BORO	90.76	77.15	104.37
0257	SADDLE BROOK TWP	90.17	76.64	103.70
0258	SADDLE RIVER BORO	93.22	79.24	107.20
0259	SO HACKENSACK TWP	87.64	74.49	100.79
0260	TEANECK TWP	90.27	76.73	103.81
0261	TENAFLY BORO	87.46	74.34	100.58
0262	TETERBORO BORO	102.50	87.12	117.88
0263	UPPER SADDLE RIV BORO	80.23	68.20	92.26
0264	WALDWICK BORO	98.12	83.40	112.84
0265	WALLINGTON BORO	90.41	76.85	103.97
0266	WASHINGTON TWP	90.31	76.76	103.86
0267	WESTWOOD BORO	93.49	79.47	107.51
0268	WOODCLIFF LAKE BORO	99.39	84.48	114.30
0269	WOOD RIDGE BORO	97.42	82.81	112.03
0270	WYCKOFF TWP	101.22	86.04	116.40

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**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2018**

BURLINGTON COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0301	BASS RIVER TWP	102.66	87.26	118.06
0302	BEVERLY CITY	96.74	82.23	111.25
0303	BORDENTOWN CITY	89.45	76.03	102.87
0304	BORDENTOWN TWP	86.08	73.17	98.99
0305	BURLINGTON CITY	98.00	83.30	112.70
0306	BURLINGTON TWP	99.08	84.22	113.94
0307	CHESTERFIELD TWP	96.78	82.26	111.30
0308	CINNAMINSON TWP	89.83	76.36	103.30
0309	DELANCO TWP	94.71	80.50	108.92
0310	DELRAN TWP	89.92	76.43	103.41
0311	EASTAMPTON TWP	95.12	80.85	109.39
0312	EDGEWATER PARK TWP	113.18	96.20	130.16
0313	EVESHAM TWP	96.19	81.76	110.62
0314	FIELDSBORO BORO	94.17	80.04	108.30
0315	FLORENCE TWP	100.12	85.10	115.14
0316	HAINESPORT TWP	93.48	79.46	107.50
0317	LUMBERTON TWP	101.76	86.50	117.02
0318	MANSFIELD TWP	81.97	69.67	94.27
0319	MAPLE SHADE TWP	91.49	77.77	105.21
0320	MEDFORD TWP	90.82	77.20	104.44
0321	MEDFORD LAKES BORO	95.34	81.04	109.64
0322	MOORESTOWN TWP	87.22	74.14	100.30
0323	MT HOLLY TWP	105.99	90.09	121.89

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2018**

<b>BURLINGTON COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0324	MT LAUREL TWP	90.02	76.52	103.52
0325	NEW HANOVER TWP	70.08	59.57	80.59
0326	NO HANOVER TWP	100.41	85.35	115.47
0327	PALMYRA BORO	93.66	79.61	107.71
0328	PEMBERTON BORO	96.39	81.93	110.85
0329	PEMBERTON TWP	101.34	86.14	116.54
0330	RIVERSIDE TWP	95.61	81.27	109.95
0331	RIVERTON BORO	86.44	73.47	99.41
0332	SHAMONG TWP	94.81	80.59	109.03
0333	SOUTHAMPTON TWP	88.94	75.60	102.28
0334	SPRINGFIELD TWP	90.78	77.16	104.40
0335	TABERNACLE TWP	91.85	78.07	105.63
0336	WASHINGTON TWP	104.41	88.75	120.07
0337	WESTAMPTON TWP	96.54	82.06	111.02
0338	WILLINGBORO TWP	102.31	86.96	117.66
0339	WOODLAND TWP	105.54	89.71	121.37
0340	WRIGHTSTOWN BORO	94.30	80.15	108.45

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**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2018**

CAMDEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0401	AUDUBON BORO	99.65	84.70	114.60
0402	AUDUBON PARK BORO	99.78	84.81	114.75
0403	BARRINGTON BORO	94.61	80.42	108.80
0404	BELLMAWR BORO	106.23	90.30	122.16
0405	BERLIN BORO	100.86	85.73	115.99
0406	BERLIN TWP	97.01	82.46	111.56
0407	BROOKLAWN BORO	89.11	75.74	102.48
0408	CAMDEN CITY	95.35	81.05	109.65
0409	CHERRY HILL TWNSHP	92.60	78.71	106.49
0410	CHESILHURST BORO	104.45	88.78	120.12
0411	CLEMENTON BORO	108.91	92.57	125.25
0412	COLLINGSWOOD BORO	100.29	85.25	115.33
0413	GIBBSBORO BORO	75.19	63.91	86.47
0414	GLOUCESTER CITY	98.78	83.96	113.60
0415	GLOUCESTER TWP	100.70	85.59	115.81
0416	HADDON TWP	92.86	78.93	106.79
0417	HADDONFIELD BORO	98.17	83.44	112.90
0418	HADDON HEIGHTS BORO	100.16	85.14	115.18
0419	HI NELLA BORO	103.90	88.31	119.49
0420	LAUREL SPRINGS BORO	98.91	84.07	113.75
0421	LAWNSIDE BORO	100.22	85.19	115.25
0422	LINDENWOLD BORO	99.73	84.77	114.69
0423	MAGNOLIA BORO	96.87	82.34	111.40
0424	MERCHANTVILLE BORO	96.87	82.34	111.40



**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2018**

CAMDEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0425	MOUNT EPHRAIM BORO	96.48	82.01	110.95
0426	OAKLYN BORO	92.56	78.68	106.44
0427	PENNSAUKEN TWP	98.53	83.75	113.31
0428	PINE HILL BORO	90.47	76.90	104.04
0429	PINE VALLEY BORO	99.68	84.73	114.63
0430	RUNNEMEDE BORO	97.94	83.25	112.63
0431	SOMERDALE BORO	94.19	80.06	108.32
0432	STRATFORD BORO	96.55	82.07	111.03
0433	TAVISTOCK BORO	100.42	85.36	115.48
0434	VOORHEES TWP	91.41	77.70	105.12
0435	WATERFORD TWP	92.64	78.74	106.54
0436	WINSLOW TWP	100.14	85.12	115.16
0437	WOODLYNNE BORO	96.91	82.37	111.45

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**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2018**

CAPE MAY COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0501	AVALON BORO	89.03	75.68	102.38
0502	CAPE MAY CITY	99.47	84.55	114.39
0503	CAPE MAY POINT BORO	99.00	84.15	113.85
0504	DENNIS TWP	98.18	83.45	112.91
0505	LOWER TWP	93.21	79.23	107.19
0506	MIDDLE TWP	103.26	87.77	118.75
0507	NORTH WILDWOOD CITY	98.83	84.01	113.65
0508	OCEAN CITY CITY	94.83	80.61	109.05
0509	SEA ISLE CITY CITY	94.37	80.21	108.53
0510	STONE HARBOR BORO	98.95	84.11	113.79
0511	UPPER TWP	96.93	82.39	111.47
0512	WEST CAPE MAY BORO	96.45	81.98	110.92
0513	WEST WILDWOOD BORO	96.18	81.75	110.61
0514	WILDWOOD CITY	103.99	88.39	119.59
0515	WILDWOOD CREST BORO	104.68	88.98	120.38
0516	WOODBINE BORO	105.43	89.62	121.24

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**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2018**

<b>CUMBERLAND COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0601	BRIDGETON CITY	97.72	83.06	112.38
0602	COMMERCIAL TWP	117.40	99.79	135.01
0603	DEERFIELD TWP	97.84	83.16	112.52
0604	DOWNE TWP	109.33	92.93	125.73
0605	FAIRFIELD TWP	113.18	96.20	130.16
0606	GREENWICH TWP	80.33	68.28	92.38
0607	HOPEWELL TWP	91.48	77.76	105.20
0608	LAWRENCE TWP	103.43	87.92	118.94
0609	MAURICE RIVER TWP	107.60	91.46	123.74
0610	MILLVILLE CITY	92.79	78.87	106.71
0611	SHILOH BORO	104.60	88.91	120.29
0612	STOW CREEK TWP	90.52	76.94	104.10
0613	UPPER DEERFIELD TWP	103.88	88.30	119.46
0614	VINELAND CITY	93.43	79.42	107.44

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**CHAPTER 123 LAWS OF 1973**

**APPLICABLE TO TAX APPEALS FOR TAX YEAR 2018 AS AMENDED BY TAX COURT OF NEW JERSEY**

<b>ESSEX COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0701	BELLEVILLE TWP	97.77	83.10	112.44
0702	BLOOMFIELD TWP	88.71	75.40	102.02
0703	CALDWELL BORO TWP	88.91	75.57	102.25
0704	CEDAR GROVE TWP	96.74	82.23	111.25
0705	EAST ORANGE CITY	82.53	70.15	94.91
0706	ESSEX FELS TWP	101.42	86.21	116.63
0707	FAIRFIELD TWP	90.27	76.73	103.81
0708	GLEN RIDGE TWP	81.18	69.00	93.36
0709	IRVINGTON TWP	91.65	77.90	105.40
0710	LIVINGSTON TWP	89.97	76.47	103.47
0711	MAPLEWOOD TWP	96.04	81.63	110.45
0712	MILLBURN TWP	94.48	80.31	108.65
0713	MONTCLAIR TWP	78.39	66.63	90.15
0714	NEWARK CITY**	80.24	68.20	92.28
0715	NORTH CALDWELL TWP	88.76	75.45	102.07
0716	NUTLEY TWP	87.55	74.42	100.68
0717	ORANGE CITY TWP**	82.86	70.43	95.29
0718	ROSELAND BORO	95.52	81.19	109.85
0719	SOUTH ORANGE VILLAGE TW	96.77	82.25	111.29
0720	VERONA TWP	85.15	72.38	97.92
0721	WEST CALDWELL TWP	90.48	76.91	104.05
0722	WEST ORANGE TWP	89.81	76.34	103.28

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\*\* AS AMENDED BY THE TAX COURT OF NEW JERSEY

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2018**

<b>GLOUCESTER COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0801	CLAYTON BORO	97.76	83.10	112.42
0802	DEPTFORD TWP	96.60	82.11	111.09
0803	EAST GREENWICH TWP	91.59	77.85	105.33
0804	ELK TWP	96.78	82.26	111.30
0805	FRANKLIN TWP	94.62	80.43	108.81
0806	GLASSBORO BORO	104.26	88.62	119.90
0807	GREENWICH TWP	96.06	81.65	110.47
0808	HARRISON TWP	99.88	84.90	114.86
0809	LOGAN TWP	87.58	74.44	100.72
0810	MANTUA TWP	94.21	80.08	108.34
0811	MONROE TWP	100.45	85.38	115.52
0812	NATIONAL PARK BORO	99.83	84.86	114.80
0813	NEWFIELD BORO	103.24	87.75	118.73
0814	PAULSBORO BORO	97.06	82.50	111.62
0815	PITMAN BORO	95.77	81.40	110.14
0816	SO HARRISON TWP	95.83	81.46	110.20
0817	SWEDESBORO BORO	98.42	83.66	113.18
0818	WASHINGTON TWP	92.60	78.71	106.49
0819	WENONAH BORO	101.78	86.51	117.05
0820	WEST DEPTFORD TWP	97.58	82.94	112.22

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2018**

<b>GLOUCESTER COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0821	WESTVILLE BORO	92.35	78.50	106.20
0822	WOODBURY CITY	100.30	85.25	115.35
0823	WOODBURY HEIGHTS BORO	95.99	81.59	110.39
0824	WOOLWICH TWP	90.25	76.71	103.79

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**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2018**

HUDSON COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0901	BAYONNE CITY	36.88	31.35	42.41
0902	EAST NEWARK BORO	99.81	84.84	114.78
0903	GUTTENBERG TOWN	75.40	64.09	86.71
0904	HARRISON TOWN	37.41	31.80	43.02
0905	HOBOKEN CITY	69.15	58.78	79.52
0906	JERSEY CITY CITY	21.88	18.60	25.16
0907	KEARNY TOWN	28.44	24.17	32.71
0908	NORTH BERGEN TWP	41.90	35.61	48.19
0909	SECAUCUS TOWN	56.91	48.37	65.45
0910	UNION CITY CITY	38.60	32.81	44.39
0911	WEEHAWKEN TWP	38.83	33.01	44.65
0912	WEST NEW YORK TOWN	32.40	27.54	37.26

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**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2018**

<b>HUNTERDON COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1001	ALEXANDRIA TWP	92.13	78.31	105.95
1002	BETHLEHEM TWP	94.31	80.16	108.46
1003	BLOOMSBURY BORO	94.54	80.36	108.72
1004	CALIFON BORO	100.50	85.42	115.58
1005	CLINTON TOWN	95.17	80.89	109.45
1006	CLINTON TWP	94.22	80.09	108.35
1007	DELAWARE TWP	91.38	77.67	105.09
1008	EAST AMWELL TWP	91.65	77.90	105.40
1009	FLEMINGTON BORO	101.08	85.92	116.24
1010	FRANKLIN TWP	94.58	80.39	108.77
1011	FRENCHTOWN BORO	86.20	73.27	99.13
1012	GLEN GARDNER BORO	87.94	74.75	101.13
1013	HAMPTON BORO	98.61	83.82	113.40
1014	HIGH BRIDGE BORO	91.85	78.07	105.63
1015	HOLLAND TWP	93.68	79.63	107.73
1016	KINGWOOD TWP	98.68	83.88	113.48
1017	LAMBERTVILLE CITY	96.42	81.96	110.88
1018	LEBANON BORO	98.88	84.05	113.71
1019	LEBANON TWP	81.30	69.10	93.50
1020	MILFORD BORO	96.76	82.25	111.27



**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2018**

<b>HUNTERDON COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1021	RARITAN TWP	97.69	83.04	112.34
1022	READINGTON TWP	81.22	69.04	93.40
1023	STOCKTON BORO	102.47	87.10	117.84
1024	TEWKSBURY TWP	82.85	70.42	95.28
1025	UNION TWP	85.31	72.51	98.11
1026	WEST AMWELL TWP	101.19	86.01	116.37

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

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2018**

MERCER COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1101	EAST WINDSOR TWP	98.52	83.74	113.30
1102	EWING TWP	70.53	59.95	81.11
1103	HAMILTON TWP	97.04	82.48	111.60
1104	HIGHTSTOWN BORO	96.62	82.13	111.11
1105	HOPEWELL BORO	94.63	80.44	108.82
1106	HOPEWELL TWP	92.39	78.53	106.25
1107	LAWRENCE TWP	93.34	79.34	107.34
1108	PENNINGTON BORO	99.36	84.46	114.26
1111	TRENTON CITY	99.28	84.39	114.17
1112	ROBBINSVILLE TWP	96.85	82.32	111.38
1113	WEST WINDSOR TWP	89.30	75.90	102.70
1114	PRINCETON	87.31	74.21	100.41

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

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2018**

<b>MIDDLESEX COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1201	CARTERET BORO	107.37	91.26	123.48
1202	CRANBURY TWP	98.64	83.84	113.44
1203	DUNELLEN BORO	24.52	20.84	28.20
1204	EAST BRUNSWICK TWP	25.34	21.54	29.14
1205	EDISON TWP	43.21	36.73	49.69
1206	HELMETTA BORO	90.14	76.62	103.66
1207	HIGHLAND PARK BORO	41.70	35.44	47.96
1208	JAMESBURG BORO	53.32	45.32	61.32
1209	METUCHEN BORO	43.65	37.10	50.20
1210	MIDDLESEX BORO	33.44	28.42	38.46
1211	MILLTOWN BORO	50.08	42.57	57.59
1212	MONROE TWP	85.44	72.62	98.26
1213	NEW BRUNSWICK CITY	99.65	84.70	114.60
1214	NORTH BRUNSWICK TWP	54.58	46.39	62.77
1215	OLD BRIDGE TWP	42.45	36.08	48.82
1216	PERTH AMBOY CITY	103.86	88.28	119.44
1217	PISCATAWAY TWP	90.34	76.79	103.89
1218	PLAINSBORO TWP	101.96	86.67	117.25
1219	SAYREVILLE BORO	49.35	41.95	56.75
1220	SOUTH AMBOY CITY	101.13	85.96	116.30

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2018**

<b>MIDDLESEX COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1221	SOUTH BRUNSWICK TWP	42.66	36.26	49.06
1222	SOUTH PLAINFIELD BORO	37.05	31.49	42.61
1223	SOUTH RIVER BORO	29.72	25.26	34.18
1224	SPOTSWOOD BORO	94.13	80.01	108.25
1225	WOODBIDGE TWP	29.30	24.90	33.70

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

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2018**

MONMOUTH COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1301	ABERDEEN TWP	93.30	79.30	107.30
1302	ALLENHURST BORO	89.02	75.67	102.37
1303	ALLENTOWN BORO	96.78	82.26	111.30
1304	ASBURY PARK CITY	87.61	74.47	100.75
1305	ATLANTIC HIGHLANDS BORO	77.93	66.24	89.62
1306	AVON BY THE SEA BORO	92.11	78.29	105.93
1307	BELMAR BORO	100.62	85.53	115.71
1308	BRADLEY BEACH BORO	94.33	80.18	108.48
1309	BRIELLE BORO	98.12	83.40	112.84
1310	COLTS NECK TOWNSHIP	98.48	83.71	113.25
1311	DEAL BORO	97.89	83.21	112.57
1312	EATONTOWN BORO	94.59	80.40	108.78
1313	ENGLISHTOWN BORO	95.93	81.54	110.32
1314	FAIR HAVEN BORO	97.83	83.16	112.50
1315	FARMINGDALE BORO	104.03	88.43	119.63
1316	FREEHOLD BORO	99.56	84.63	114.49
1317	FREEHOLD TWP	94.48	80.31	108.65
1318	HAZLET TWP	90.31	76.76	103.86
1319	HIGHLANDS BORO	93.68	79.63	107.73
1320	HOLMDEL TWP	97.76	83.10	112.42
1321	HOWELL TWP	93.34	79.34	107.34
1322	INTERLAKEN BORO	92.54	78.66	106.42
1323	KEANSBURG BORO	87.31	74.21	100.41

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2018**

MONMOUTH COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1324	KEYPORT BORO	97.95	83.26	112.64
1325	LITTLE SILVER BORO	98.43	83.67	113.19
1326	LOCH ARBOUR VILLAGE	101.88	86.60	117.16
1327	LONG BRANCH CITY	93.37	79.36	107.38
1328	MANALAPAN TWP	95.65	81.30	110.00
1329	MANASQUAN BORO	93.89	79.81	107.97
1330	MARLBORO TWP	94.01	79.91	108.11
1331	MATAWAN BORO	97.50	82.87	112.13
1332	MIDDLETOWN TWP	98.77	83.95	113.59
1333	MILLSTONE TWP	98.91	84.07	113.75
1334	MONMOUTH BEACH BORO	93.12	79.15	107.09
1335	NEPTUNE TWP	89.59	76.15	103.03
1336	NEPTUNE CITY BORO	96.62	82.13	111.11
1337	OCEAN TWP	98.93	84.09	113.77
1338	OCEANPORT BORO	84.74	72.03	97.45
1339	RED BANK BORO	96.83	82.31	111.35
1340	ROOSEVELT BORO	98.55	83.77	113.33
1341	RUMSON BORO	95.65	81.30	110.00
1342	SEA BRIGHT BORO	98.52	83.74	113.30
1343	SEA GIRT BORO	101.53	86.30	116.76
1344	SHREWSBURY BORO	98.05	83.34	112.76
1345	SHREWSBURY TWP	102.26	86.92	117.60
1346	LAKE COMO BORO	97.14	82.57	111.71

**CHAPTER 123 LAWS OF 1973  
 APPLICABLE TO TAX APPEALS FOR TAX YEAR 2018**

<b>MONMOUTH COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1347	SPRING LAKE BORO	96.87	82.34	111.40
1348	SPRING LAKE HEIGHTS BOR	101.36	86.16	116.56
1349	TINTON FALLS BORO	95.60	81.26	109.94
1350	UNION BEACH BORO	94.28	80.14	108.42
1351	UPPER FREEHOLD TWP	97.16	82.59	111.73
1352	WALL TWP	97.14	82.57	111.71
1353	WEST LONG BRANCH BORO	90.49	76.92	104.06

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

**CHAPTER 123 LAWS OF 1973**

**APPLICABLE TO TAX APPEALS FOR TAX YEAR 2018 AS AMENDED BY TAX COURT OF NEW JERSEY**

MORRIS COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1401	BOONTON TOWN	95.64	81.29	109.99
1402	BOONTON TWP	94.33	80.18	108.48
1403	BUTLER BORO	77.60	65.96	89.24
1404	CHATHAM BORO	82.98	70.53	95.43
1405	CHATHAM TWP	89.22	75.84	102.60
1406	CHESTER BORO	102.87	87.44	118.30
1407	CHESTER TWP	95.94	81.55	110.33
1408	DENVILLE TWP	93.07	79.11	107.03
1409	DOVER TOWN	95.26	80.97	109.55
1410	EAST HANOVER TWP	76.69	65.19	88.19
1411	FLORHAM PARK BORO	97.01	82.46	111.56
1412	HANOVER TWP	88.17	74.94	101.40
1413	HARDING TWP	90.22	76.69	103.75
1414	JEFFERSON TWP	95.88	81.50	110.26
1415	KINNELON BORO	100.08	85.07	115.09
1416	LINCOLN PARK BORO	97.80	83.13	112.47
1417	MADISON BORO	87.96	74.77	101.15
1418	MENDHAM BORO	93.29	79.30	107.28
1419	MENDHAM TWP	96.79	82.27	111.31
1420	MINE HILL TWP	99.35	84.45	114.25
1421	MONTVILLE TWP	89.28	75.89	102.67
1422	MORRIS TWP	99.19	84.31	114.07
1423	MORRIS PLAINS BORO	92.85	78.92	106.78



**CHAPTER 123 LAWS OF 1973**  
**APPLICABLE TO TAX APPEALS FOR TAX YEAR 2018 AS AMENDED BY TAX COURT OF NEW JERSEY**

MORRIS COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1424	MORRISTOWN TOWN**	72.42	61.56	83.28
1425	MOUNTAIN LAKES BORO	88.40	75.14	101.66
1426	MOUNT ARLINGTON BORO	90.60	77.01	104.19
1427	MOUNT OLIVE TWP	96.37	81.91	110.83
1428	NETCONG BORO	120.51	102.43	138.59
1429	PARSIPPANY TR HLS TWP	83.74	71.18	96.30
1430	LONG HILL TWP	93.56	79.53	107.59
1431	PEQUANNOCK TWP	90.09	76.58	103.60
1432	RANDOLPH TWP	97.56	82.93	112.19
1433	RIVERDALE BORO	82.89	70.46	95.32
1434	ROCKAWAY BORO	92.53	78.65	106.41
1435	ROCKAWAY TWP	85.64	72.79	98.49
1436	ROXBURY TWP	61.78	52.51	71.05
1437	VICTORY GARDENS BORO	98.58	83.79	113.37
1438	WASHINGTON TWP	97.40	82.79	112.01
1439	WHARTON BORO	98.74	83.93	113.55

\* 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 2018**

OCEAN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1501	BARNEGAT TWP	99.62	84.68	114.56
1502	BARNEGAT LIGHT BORO	101.15	85.98	116.32
1503	BAY HEAD BORO	99.39	84.48	114.30
1504	BEACH HAVEN BORO	99.07	84.21	113.93
1505	BEACHWOOD BORO	91.52	77.79	105.25
1506	BERKELEY TWP	94.24	80.10	108.38
1507	BRICK TWP	96.19	81.76	110.62
1508	TOMS RIVER TWP	83.42	70.91	95.93
1509	EAGLESWOOD TWP	106.98	90.93	123.03
1510	HARVEY CEDARS BORO	100.00	85.00	115.00
1511	ISLAND HEIGHTS BORO	100.30	85.25	115.35
1512	JACKSON TWP	90.52	76.94	104.10
1513	LACEY TWP	101.55	86.32	116.78
1514	LAKEHURST BORO	89.78	76.31	103.25
1515	LAKEWOOD TWP	95.84	81.46	110.22
1516	LAVALLETTE BORO	88.53	75.25	101.81
1517	LITTLE EGG HARBOR TWP	98.17	83.44	112.90
1518	LONG BEACH TWP	92.30	78.45	106.15
1519	MANCHESTER TWP	85.63	72.79	98.47
1520	MANTOLOKING BORO	98.59	83.80	113.38

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2018**

OCEAN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1521	OCEAN TWP	91.98	78.18	105.78
1522	OCEAN GATE BORO	95.20	80.92	109.48
1523	PINE BEACH BORO	88.20	74.97	101.43
1524	PLUMSTED TWP	91.24	77.55	104.93
1525	POINT PLEASANT BORO	95.81	81.44	110.18
1526	PT PLEASANT BEACH BORO	94.55	80.37	108.73
1527	SEASIDE HEIGHTS BORO	97.61	82.97	112.25
1528	SEASIDE PARK BORO	94.47	80.30	108.64
1529	SHIP BOTTOM BORO	96.07	81.66	110.48
1530	SOUTH TOMS RIVER BORO	99.02	84.17	113.87
1531	STAFFORD TWP	88.90	75.56	102.24
1532	SURF CITY BORO	91.86	78.08	105.64
1533	TUCKERTON BORO	100.37	85.31	115.43

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

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2018**

<b>PASSIC COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1601	BLOOMINGDALE BORO	86.08	73.17	98.99
1602	CLIFTON CITY	54.93	46.69	63.17
1603	HALEDON BORO	91.96	78.17	105.75
1604	HAWTHORNE BORO	51.26	43.57	58.95
1605	LITTLE FALLS TWP	92.51	78.63	106.39
1606	NORTH HALEDON BORO	88.00	74.80	101.20
1607	PASSAIC CITY	86.07	73.16	98.98
1608	PATERSON CITY	86.93	73.89	99.97
1609	POMPTON LAKES BORO	52.31	44.46	60.16
1610	PROSPECT PARK BORO	87.89	74.71	101.07
1611	RINGWOOD BORO	88.49	75.22	101.76
1612	TOTOWA BORO	106.18	90.25	122.11
1613	WANAQUE BORO	87.09	74.03	100.15
1614	WAYNE TWP	52.79	44.87	60.71
1615	WEST MILFORD TWP	91.95	78.16	105.74
1616	WOODLAND PARK BORO	91.64	77.89	105.39

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

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2018**

SALEM COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1701	ALLOWAY TOWNSHIP	96.17	81.74	110.60
1702	CARNEYS POINT TOWNSHIP	108.96	92.62	125.30
1703	ELMER BORO	97.55	82.92	112.18
1704	ELSINBORO TWP	111.98	95.18	128.78
1705	LOWER ALLOWAY CREEK TWP	71.99	61.19	82.79
1706	MANNINGTON TWP	95.34	81.04	109.64
1707	OLDMANS TWP	100.37	85.31	115.43
1708	PENNS GROVE BORO	132.90	112.96	152.84
1709	PENNSVILLE TWP	102.31	86.96	117.66
1710	PILESGROVE TWP	107.01	90.96	123.06
1711	PITTSGROVE TWP	91.49	77.77	105.21
1712	QUINTON TWP	108.82	92.50	125.14
1713	SALEM CITY	93.12	79.15	107.09
1714	UPPER PITTSGROVE TWP	110.16	93.64	126.68
1715	WOODSTOWN BORO	107.01	90.96	123.06

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

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2018**

<b>SOMERSET COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1801	BEDMINSTER TWP	96.59	82.10	111.08
1802	BERNARDS TWP	94.32	80.17	108.47
1803	BERNARDSVILLE BORO	98.17	83.44	112.90
1804	BOUND BROOK BORO	89.69	76.24	103.14
1805	BRANCHBURG TWP	96.91	82.37	111.45
1806	BRIDGEWATER TWP	93.33	79.33	107.33
1807	FAR HILLS BORO	97.52	82.89	112.15
1808	FRANKLIN TWP	94.11	79.99	108.23
1809	GREEN BROOK TWP	97.02	82.47	111.57
1810	HILLSBOROUGH TWP	89.73	76.27	103.19
1811	MANVILLE BORO	97.30	82.70	111.90
1812	MILLSTONE BORO	93.14	79.17	107.11
1813	MONTGOMERY TWP	82.27	69.93	94.61
1814	NORTH PLAINFIELD BORO	94.07	79.96	108.18
1815	PEAPACK GLADSTONE BORO	99.56	84.63	114.49
1816	RARITAN BORO	93.93	79.84	108.02
1817	ROCKY HILL BORO	100.17	85.14	115.20
1818	SOMERVILLE BORO	91.64	77.89	105.39
1819	SO BOUND BROOK BORO	95.42	81.11	109.73
1820	WARREN TWP	100.36	85.31	115.41
1821	WATCHUNG BORO	99.50	84.57	114.43

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

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2018**

SUSSEX COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1901	ANDOVER BORO	101.97	86.67	117.27
1902	ANDOVER TWP	94.98	80.73	109.23
1903	BRANCHVILLE BORO	102.30	86.95	117.65
1904	BYRAM TWP	93.51	79.48	107.54
1905	FRANKFORD TWP	92.17	78.34	106.00
1906	FRANKLIN BORO	97.07	82.51	111.63
1907	FREDON TWP	100.55	85.47	115.63
1908	GREEN TWP	91.56	77.83	105.29
1909	HAMBURG BORO	91.69	77.94	105.44
1910	HAMPTON TWP	93.79	79.72	107.86
1911	HARDYSTON TWP	96.28	81.84	110.72
1912	HOPATCONG BORO	89.23	75.85	102.61
1913	LAFAYETTE TWP	96.46	81.99	110.93
1914	MONTAGUE TWP	97.77	83.10	112.44
1915	NEWTON TOWN	95.42	81.11	109.73
1916	OGDENSBURG BORO	103.50	87.97	119.03
1917	SANDYSTON TWP	90.82	77.20	104.44
1918	SPARTA TWP	95.81	81.44	110.18
1919	STANHOPE BORO	93.50	79.47	107.53
1920	STILLWATER TWP	89.77	76.30	103.24

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2018**

<b>SUSSEX COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1921	SUSSEX BORO	91.97	78.17	105.77
1922	VERNON TWP	107.93	91.74	124.12
1923	WALPACK TWP	94.54	80.36	108.72
1924	WANTAGE TWP	100.85	85.72	115.98

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



**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2018**

UNION COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2001	BERKELEY HEIGHTS TWP	54.75	46.54	62.96
2002	CLARK TWP	28.27	24.03	32.51
2003	CRANFORD TWP	36.40	30.94	41.86
2004	ELIZABETH CITY	12.10	10.28	13.92
2005	FANWOOD BORO	18.69	15.89	21.49
2006	GARWOOD BORO	25.54	21.71	29.37
2007	HILLSIDE TWP	51.31	43.61	59.01
2008	KENILWORTH BORO	58.09	49.38	66.80
2009	LINDEN CITY	47.18	40.10	54.26
2010	MOUNTAINSIDE BORO	26.68	22.68	30.68
2011	NEW PROVIDENCE BORO	50.13	42.61	57.65
2012	PLAINFIELD CITY	43.62	37.08	50.16
2013	RAHWAY CITY	55.79	47.42	64.16
2014	ROSELLE BORO	55.99	47.59	64.39
2015	ROSELLE PARK BORO	94.97	80.72	109.22
2016	SCOTCH PLAINS TWP	23.22	19.74	26.70
2017	SPRINGFIELD TWP	41.35	35.15	47.55
2018	SUMMIT CITY	42.96	36.52	49.40
2019	UNION TWP	16.18	13.75	18.61
2020	WESTFIELD TOWN	24.05	20.44	27.66
2021	WINFIELD TWP	8.36	7.11	9.61

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

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2018**

<b>WARREN COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
2101	ALLAMUCHY TWP	90.31	76.76	103.86
2102	ALPHA BORO	102.45	87.08	117.82
2103	BELVIDERE TOWN	66.72	56.71	76.73
2104	BLAIRSTOWN TWP	102.39	87.03	117.75
2105	FRANKLIN TWP	102.18	86.85	117.51
2106	FRELINGHUYSEN TWP	105.44	89.62	121.26
2107	GREENWICH TWP	82.52	70.14	94.90
2108	HACKETTSTOWN TOWN	102.09	86.78	117.40
2109	HARDWICK TWP	86.29	73.35	99.23
2110	HARMONY TWP	87.84	74.66	101.02
2111	HOPE TWP	109.99	93.49	126.49
2112	INDEPENDENCE TWP	84.78	72.06	97.50
2113	KNOWLTON TWP	83.25	70.76	95.74
2114	LIBERTY TWP	95.94	81.55	110.33
2115	LOPATCONG TWP	99.97	84.97	114.97
2116	MANSFIELD TWP	92.62	78.73	106.51
2117	OXFORD TWP	90.46	76.89	104.03
2119	PHILLIPSBURG TOWN	97.20	82.62	111.78
2120	POHATCONG TWP	95.92	81.53	110.31
2121	WASHINGTON BORO	79.48	67.56	91.40
2122	WASHINGTON TWP	98.35	83.60	113.10
2123	WHITE TWP	102.73	87.32	118.14

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