

2019

2019

**STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION**

**CERTIFICATION OF AVERAGE RATIOS
AND
COMMON LEVEL RANGES FOR USE IN THE TAX YEAR 2019**

Original Certification October 1, 2018

**Amended by the New Jersey Tax Court
(Chapter 86, Laws of 1954) January 31, 2019**

John J. Ficara, Acting Director
Division of Taxation
Department of the Treasury
State of New Jersey

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**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2019**

ATLANTIC COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0101	ABSECON CITY	93.96	79.87	108.05
0102	ATLANTIC CITY CITY	104.54	88.86	120.22
0103	BRIGANTINE CITY	99.20	84.32	114.08
0104	BUENA BORO	112.40	95.54	129.26
0105	BUENA VISTA TWP	111.40	94.69	128.11
0106	CORBIN CITY CITY	98.97	84.12	113.82
0107	EGG HARBOR CITY	91.79	78.02	105.56
0108	EGG HARBOR TWP	99.71	84.75	114.67
0109	ESTELL MANOR CITY	90.99	77.34	104.64
0110	FOLSOM BORO	102.16	86.84	117.48
0111	GALLOWAY TWP	98.80	83.98	113.62
0112	HAMILTON TWP	90.66	77.06	104.26
0113	HAMMONTON TOWN	95.16	80.89	109.43
0114	LINWOOD CITY	105.96	90.07	121.85
0115	LONGPORT BORO	92.84	78.91	106.77
0116	MARGATE CITY CITY	89.58	76.14	103.02
0117	MULLICA TWP	61.90	52.61	71.19
0118	NORTHFIELD CITY	97.35	82.75	111.95
0119	PLEASANTVILLE CITY	104.76	89.05	120.47
0120	PORT REPUBLIC CITY	95.13	80.86	109.40
0121	SOMERS POINT CITY	101.09	85.93	116.25
0122	VENTNOR CITY	91.78	78.01	105.55
0123	WEYMOUTH TWP	92.70	78.79	106.61

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CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2019
AS AMENDED BY TAX COURT OF NEW JERSEY

BERGEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0201	ALLENDALE BORO	95.34	81.04	109.64
0202	ALPINE BORO	89.31	75.91	102.71
0203	BERGENFIELD BORO	87.73	74.57	100.89
0204	BOGOTA BORO	81.41	69.20	93.62
0205	CARLSTADT BORO**	101.02	85.87	116.17
0206	CLIFFSIDE PARK BORO	85.17	72.39	97.95
0207	CLOSTER BORO	97.95	83.26	112.64
0208	CRESSKILL BORO	90.04	76.53	103.55
0209	DEMAREST BORO	82.20	69.87	94.53
0210	DUMONT BORO	81.70	69.44	93.96
0211	ELMWOOD PARK BORO	90.23	76.70	103.76
0212	E RUTHERFORD BORO	90.78	77.16	104.40
0213	EDGEWATER BORO	72.55	61.67	83.43
0214	EMERSON BORO	91.73	77.97	105.49
0215	ENGLEWOOD CITY	88.06	74.85	101.27
0216	ENGLEWOOD CLIFFS BORO	94.75	80.54	108.96
0217	FAIRLAWN BORO	82.67	70.27	95.07
0218	FAIRVIEW BORO	75.66	64.31	87.01
0219	FORT LEE BORO	91.09	77.43	104.75
0220	FRANKLIN LAKES BORO	95.15	80.88	109.42
0221	GARFIELD CITY	84.46	71.79	97.13
0222	GLEN ROCK BORO	89.61	76.17	103.05
0223	HACKENSACK CITY	91.98	78.18	105.78

**CHAPTER 123 LAWS OF 1973
 APPLICABLE TO TAX APPEALS FOR TAX YEAR 2019
 AS AMENDED BY TAX COURT OF NEW JERSEY**

BERGEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0224	HARRINGTON PARK BORO	90.18	76.65	103.71
0225	HASBROUCK HGHTS BORO	94.51	80.33	108.69
0226	HAWORTH BORO	86.30	73.35	99.25
0227	HILLSDALE BORO	90.08	76.57	103.59
0228	HOHOKUS BORO	88.71	75.40	102.02
0229	LEONIA BORO	85.95	73.06	98.84
0230	LITTLE FERRY BORO	93.39	79.38	107.40
0231	LODI BORO	79.12	67.25	90.99
0232	LYNDHURST TWP	82.42	70.06	94.78
0233	MAHWAH TWP	94.60	80.41	108.79
0234	MAYWOOD BORO	80.38	68.32	92.44
0235	MIDLAND PARK BORO	85.58	72.74	98.42
0236	MONTVALE BORO	90.34	76.79	103.89
0237	MOONACHIE BORO	97.12	82.55	111.69
0238	NEW MILFORD BORO	82.87	70.44	95.30
0239	NORTH ARLINGTON BORO	94.59	80.40	108.78
0240	NORTHVALE BORO	86.72	73.71	99.73
0241	NORWOOD BORO	92.84	78.91	106.77
0242	OAKLAND BORO	87.66	74.51	100.81
0243	OLD TAPPAN BORO	99.27	84.38	114.16
0244	ORADELL BORO	88.36	75.11	101.61
0245	PALISADES PARK BORO	79.78	67.81	91.75
0246	PARAMUS BORO	81.00	68.85	93.15

CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2019
AS AMENDED BY TAX COURT OF NEW JERSEY

BERGEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0247	PARK RIDGE BORO	86.44	73.47	99.41
0248	RAMSEY BORO	98.27	83.53	113.01
0249	RIDGEFIELD BORO	80.66	68.56	92.76
0250	RIDGEFIELD PARK VILLAGE	75.28	63.99	86.57
0251	RIDGEWOOD VILLAGE	85.63	72.79	98.47
0252	RIVEREDGE BORO	79.16	67.29	91.03
0253	RIVERVALE TWP	100.58	85.49	115.67
0254	ROCHELLE PARK TWP	94.38	80.22	108.54
0255	ROCKLEIGH BORO	89.08	75.72	102.44
0256	RUTHERFORD BORO	91.54	77.81	105.27
0257	SADDLE BROOK TWP	93.36	79.36	107.36
0258	SADDLE RIVER BORO	104.57	88.88	120.26
0259	SO HACKENSACK TWP	94.27	80.13	108.41
0260	TEANECK TWP	86.37	73.41	99.33
0261	TENAFLY BORO	87.19	74.11	100.27
0262	TETERBORO BORO	103.34	87.84	118.84
0263	UPPER SADDLE RIV BORO	82.14	69.82	94.46
0264	WALDWICK BORO	96.13	81.71	110.55
0265	WALLINGTON BORO	87.42	74.31	100.53
0266	WASHINGTON TWP	90.15	76.63	103.67
0267	WESTWOOD BORO	89.88	76.40	103.36
0268	WOODCLIFF LAKE BORO	103.29	87.80	118.78
0269	WOOD RIDGE BORO	88.28	75.04	101.52

**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2019
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BERGEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0270	WYCKOFF TWP	100.49	85.42	115.56

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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 2019**

BURLINGTON COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0301	BASS RIVER TWP	97.65	83.00	112.30
0302	BEVERLY CITY	96.77	82.25	111.29
0303	BORDENTOWN CITY	94.49	80.32	108.66
0304	BORDENTOWN TWP	85.28	72.49	98.07
0305	BURLINGTON CITY	98.16	83.44	112.88
0306	BURLINGTON TWP	94.55	80.37	108.73
0307	CHESTERFIELD TWP	96.23	81.80	110.66
0308	CINNAMINSON TWP	90.87	77.24	104.50
0309	DELANCO TWP	95.61	81.27	109.95
0310	DELRAN TWP	88.78	75.46	102.10
0311	EASTAMPTON TWP	92.97	79.02	106.92
0312	EDGEWATER PARK TWP	111.64	94.89	128.39
0313	EVESHAM TWP	93.97	79.87	108.07
0314	FIELDSBORO BORO	97.05	82.49	111.61
0315	FLORENCE TWP	99.87	84.89	114.85
0316	HAINESPORT TWP	91.18	77.50	104.86
0317	LUMBERTON TWP	99.94	84.95	114.93
0318	MANSFIELD TWP	81.88	69.60	94.16
0319	MAPLE SHADE TWP	94.79	80.57	109.01
0320	MEDFORD TWP	90.75	77.14	104.36
0321	MEDFORD LAKES BORO	93.68	79.63	107.73
0322	MOORESTOWN TWP	83.26	70.77	95.75
0323	MT HOLLY TWP	103.53	88.00	119.06

**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2019**

BURLINGTON COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0324	MT LAUREL TWP	91.20	77.52	104.88
0325	NEW HANOVER TWP	71.99	61.19	82.79
0326	NO HANOVER TWP	99.42	84.51	114.33
0327	PALMYRA BORO	92.97	79.02	106.92
0328	PEMBERTON BORO	94.77	80.55	108.99
0329	PEMBERTON TWP	100.07	85.06	115.08
0330	RIVERSIDE TWP	98.60	83.81	113.39
0331	RIVERTON BORO	86.70	73.69	99.71
0332	SHAMONG TWP	93.46	79.44	107.48
0333	SOUTHAMPTON TWP	86.88	73.85	99.91
0334	SPRINGFIELD TWP	91.57	77.83	105.31
0335	TABERNACLE TWP	90.71	77.10	104.32
0336	WASHINGTON TWP	106.00	90.10	121.90
0337	WESTAMPTON TWP	96.29	81.85	110.73
0338	WILLINGBORO TWP	100.84	85.71	115.97
0339	WOODLAND TWP	107.03	90.98	123.08
0340	WRIGHTSTOWN BORO	88.34	75.09	101.59

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CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2019

CAMDEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0401	AUDUBON BORO	97.71	83.05	112.37
0402	AUDUBON PARK BORO	99.89	84.91	114.87
0403	BARRINGTON BORO	92.58	78.69	106.47
0404	BELLMAWR BORO	102.11	86.79	117.43
0405	BERLIN BORO	98.82	84.00	113.64
0406	BERLIN TWP	99.99	84.99	114.99
0407	BROOKLAWN BORO	91.86	78.08	105.64
0408	CAMDEN CITY	98.10	83.38	112.82
0409	CHERRY HILL TWNSHP	90.14	76.62	103.66
0410	CHESILHURST BORO	105.83	89.96	121.70
0411	CLEMENTON BORO	98.68	83.88	113.48
0412	COLLINGSWOOD BORO	98.72	83.91	113.53
0413	GIBBSBORO BORO	74.83	63.61	86.05
0414	GLOUCESTER CITY	95.99	81.59	110.39
0415	GLOUCESTER TWP	97.50	82.87	112.13
0416	HADDON TWP	91.14	77.47	104.81
0417	HADDONFIELD BORO	97.89	83.21	112.57
0418	HADDON HEIGHTS BORO	100.58	85.49	115.67
0419	HI NELLA BORO	103.56	88.03	119.09
0420	LAUREL SPRINGS BORO	95.12	80.85	109.39
0421	LAWNSIDE BORO	98.62	83.83	113.41
0422	LINDENWOLD BORO	98.79	83.97	113.61
0423	MAGNOLIA BORO	96.23	81.80	110.66

**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2019**

CAMDEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0424	MERCHANTVILLE BORO	95.97	81.57	110.37
0425	MOUNT EPHRAIM BORO	96.13	81.71	110.55
0426	OAKLYN BORO	90.18	76.65	103.71
0427	PENNSAUKEN TWP	96.52	82.04	111.00
0428	PINE HILL BORO	93.26	79.27	107.25
0429	PINE VALLEY BORO	99.99	84.99	114.99
0430	RUNNEMEDE BORO	97.40	82.79	112.01
0431	SOMERDALE BORO	94.87	80.64	109.10
0432	STRATFORD BORO	94.43	80.27	108.59
0433	TAVISTOCK BORO	100.21	85.18	115.24
0434	VOORHEES TWP	89.70	76.24	103.16
0435	WATERFORD TWP	91.86	78.08	105.64
0436	WINSLOW TWP	97.79	83.12	112.46
0437	WOODLYNNE BORO	96.66	82.16	111.16

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**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2019**

CAPE MAY COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0501	AVALON BORO	99.07	84.21	113.93
0502	CAPE MAY CITY	96.86	82.33	111.39
0503	CAPE MAY POINT BORO	92.04	78.23	105.85
0504	DENNIS TWP	95.22	80.94	109.50
0505	LOWER TWP	89.97	76.47	103.47
0506	MIDDLE TWP	100.90	85.76	116.04
0507	NORTH WILDWOOD CITY	97.23	82.65	111.81
0508	OCEAN CITY CITY	93.54	79.51	107.57
0509	SEA ISLE CITY CITY	91.35	77.65	105.05
0510	STONE HARBOR BORO	101.40	86.19	116.61
0511	UPPER TWP	96.16	81.74	110.58
0512	WEST CAPE MAY BORO	91.55	77.82	105.28
0513	WEST WILDWOOD BORO	91.61	77.87	105.35
0514	WILDWOOD CITY	98.39	83.63	113.15
0515	WILDWOOD CREST BORO	101.83	86.56	117.10
0516	WOODBINE BORO	112.43	95.57	129.29

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**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2019**

CUMBERLAND COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0601	BRIDGETON CITY	89.96	76.47	103.45
0602	COMMERCIAL TWP	125.60	106.76	144.44
0603	DEERFIELD TWP	95.53	81.20	109.86
0604	DOWNE TWP	119.48	101.56	137.40
0605	FAIRFIELD TWP	114.35	97.20	131.50
0606	GREENWICH TWP	97.76	83.10	112.42
0607	HOPEWELL TWP	90.07	76.56	103.58
0608	LAWRENCE TWP	102.04	86.73	117.35
0609	MAURICE RIVER TWP	105.82	89.95	121.69
0610	MILLVILLE CITY	94.27	80.13	108.41
0611	SHILOH BORO	102.48	87.11	117.85
0612	STOW CREEK TWP	91.38	77.67	105.09
0613	UPPER DEERFIELD TWP	100.29	85.25	115.33
0614	VINELAND CITY	93.71	79.65	107.77

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CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2019
AS AMENDED BY TAX COURT OF NEW JERSEY

ESSEX COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0701	BELLEVILLE TWP	94.10	79.98	108.22
0702	BLOOMFIELD TWP	84.89	72.16	97.62
0703	CALDWELL BORO TWP	89.25	75.86	102.64
0704	CEDAR GROVE TWP**	96.09	81.68	110.50
0705	EAST ORANGE CITY**	79.85	67.87	91.83
0706	ESSEX FELS TWP	102.73	87.32	118.14
0707	FAIRFIELD TWP	82.56	70.18	94.94
0708	GLEN RIDGE TWP	78.61	66.82	90.40
0709	IRVINGTON TWP	89.12	75.75	102.49
0710	LIVINGSTON TWP	84.96	72.22	97.70
0711	MAPLEWOOD TWP	91.46	77.74	105.18
0712	MILLBURN TWP	92.31	78.46	106.16
0713	MONTCLAIR TWP	90.23	76.70	103.76
0714	NEWARK CITY**	80.42	68.36	92.48
0715	NORTH CALDWELL TWP	89.33	75.93	102.73
0716	NUTLEY TWP	85.42	72.61	98.23
0717	ORANGE CITY TWP	85.53	72.70	98.36
0718	ROSELAND BORO**	93.11	79.14	107.08
0719	SOUTH ORANGE VILLAGE TW	94.10	79.98	108.22
0720	VERONA TWP	81.33	69.13	93.53
0721	WEST CALDWELL TWP**	89.59	76.15	103.03
0722	WEST ORANGE TWP	87.74	74.58	100.90

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**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2019**

GLOUCESTER COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0801	CLAYTON BORO	95.60	81.26	109.94
0802	DEPTFORD TWP	96.31	81.86	110.76
0803	EAST GREENWICH TWP	90.52	76.94	104.10
0804	ELK TWP	95.57	81.23	109.91
0805	FRANKLIN TWP	93.27	79.28	107.26
0806	GLASSBORO BORO	100.71	85.60	115.82
0807	GREENWICH TWP	92.91	78.97	106.85
0808	HARRISON TWP	97.81	83.14	112.48
0809	LOGAN TWP	94.97	80.72	109.22
0810	MANTUA TWP	93.33	79.33	107.33
0811	MONROE TWP	99.55	84.62	114.48
0812	NATIONAL PARK BORO	99.69	84.74	114.64
0813	NEWFIELD BORO	100.35	85.30	115.40
0814	PAULSBORO BORO	102.59	87.20	117.98
0815	PITMAN BORO	94.22	80.09	108.35
0816	SO HARRISON TWP	93.65	79.60	107.70
0817	SWEDESBORO BORO	98.65	83.85	113.45
0818	WASHINGTON TWP	91.65	77.90	105.40
0819	WENONAH BORO	99.33	84.43	114.23
0820	WEST DEPTFORD TWP	97.72	83.06	112.38

**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2019**

GLOUCESTER COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0821	WESTVILLE BORO	94.07	79.96	108.18
0822	WOODBURY CITY	98.90	84.06	113.74
0823	WOODBURY HEIGHTS BORO	94.76	80.55	108.97
0824	WOOLWICH TWP	87.68	74.53	100.83

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**CHAPTER 123 LAWS OF 1973
 APPLICABLE TO TAX APPEALS FOR TAX YEAR 2019
 AS AMENDED BY TAX COURT OF NEW JERSEY**

HUDSON COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0901	BAYONNE CITY	34.13	29.01	39.25
0902	EAST NEWARK BORO	80.42	68.36	92.48
0903	GUTTENBERG TOWN	72.01	61.21	82.81
0904	HARRISON TOWN	33.60	28.56	38.64
0905	HOBOKEN CITY	67.19	57.11	77.27
0906	JERSEY CITY CITY	101.02	85.87	116.17
0907	KEARNY TOWN	27.11	23.04	31.18
0908	NORTH BERGEN TWP	39.50	33.57	45.43
0909	SECAUCUS TOWN**	51.82	44.05	59.59
0910	UNION CITY CITY	36.69	31.19	42.19
0911	WEEHAWKEN TWP	104.06	88.45	119.67
0912	WEST NEW YORK TOWN	29.27	24.88	33.66

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**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2019**

HUNTERDON COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1001	ALEXANDRIA TWP	91.88	78.10	105.66
1002	BETHLEHEM TWP	94.08	79.97	108.19
1003	BLOOMSBURY BORO	91.56	77.83	105.29
1004	CALIFON BORO	97.98	83.28	112.68
1005	CLINTON TOWN	95.01	80.76	109.26
1006	CLINTON TWP	95.04	80.78	109.30
1007	DELAWARE TWP	92.91	78.97	106.85
1008	EAST AMWELL TWP	89.12	75.75	102.49
1009	FLEMINGTON BORO	100.43	85.37	115.49
1010	FRANKLIN TWP	95.71	81.35	110.07
1011	FRENCHTOWN BORO	88.71	75.40	102.02
1012	GLEN GARDNER BORO	85.95	73.06	98.84
1013	HAMPTON BORO	96.40	81.94	110.86
1014	HIGH BRIDGE BORO	88.09	74.88	101.30
1015	HOLLAND TWP	92.33	78.48	106.18
1016	KINGWOOD TWP	100.29	85.25	115.33
1017	LAMBERTVILLE CITY	99.23	84.35	114.11
1018	LEBANON BORO	94.34	80.19	108.49
1019	LEBANON TWP	81.69	69.44	93.94
1020	MILFORD BORO	93.95	79.86	108.04

**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2019**

HUNTERDON COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1021	RARITAN TWP	96.28	81.84	110.72
1022	READINGTON TWP	81.69	69.44	93.94
1023	STOCKTON BORO	102.05	86.74	117.36
1024	TEWKSBURY TWP	81.46	69.24	93.68
1025	UNION TWP	81.37	69.16	93.58
1026	WEST AMWELL TWP	99.11	84.24	113.98

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**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2019**

MERCER COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1101	EAST WINDSOR TWP	95.26	80.97	109.55
1102	EWING TWP	67.95	57.76	78.14
1103	HAMILTON TWP	95.38	81.07	109.69
1104	HIGHTSTOWN BORO	89.63	76.19	103.07
1105	HOPEWELL BORO	94.15	80.03	108.27
1106	HOPEWELL TWP	93.91	79.82	108.00
1107	LAWRENCE TWP	92.28	78.44	106.12
1108	PENNINGTON BORO	97.09	82.53	111.65
1111	TRENTON CITY	94.83	80.61	109.05
1112	ROBBINSVILLE TWP	93.53	79.50	107.56
1113	WEST WINDSOR TWP	91.60	77.86	105.34
1114	PRINCETON	86.32	73.37	99.27

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**CHAPTER 123 LAWS OF 1973
 APPLICABLE TO TAX APPEALS FOR TAX YEAR 2019
 AS AMENDED BY TAX COURT OF NEW JERSEY**

MIDDLESEX COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1201	CARTERET BORO	96.27	81.83	110.71
1202	CRANBURY TWP	96.82	82.30	111.34
1203	DUNELLEN BORO	23.56	20.03	27.09
1204	EAST BRUNSWICK TWP	24.36	20.71	28.01
1205	EDISON TWP	41.11	34.94	47.28
1206	HELMETTA BORO	86.16	73.24	99.08
1207	HIGHLAND PARK BORO	40.78	34.66	46.90
1208	JAMESBURG BORO	52.85	44.92	60.78
1209	METUCHEN BORO	44.29	37.65	50.93
1210	MIDDLESEX BORO	31.78	27.01	36.55
1211	MILLTOWN BORO	48.78	41.46	56.10
1212	MONROE TWP	83.43	70.92	95.94
1213	NEW BRUNSWICK CITY	99.36	84.46	114.26
1214	NORTH BRUNSWICK TWP	54.28	46.14	62.42
1215	OLD BRIDGE TWP	43.16	36.69	49.63
1216	PERTH AMBOY CITY	96.59	82.10	111.08
1217	PISCATAWAY TWP	93.67	79.62	107.72
1218	PLAINSBORO TWP	96.98	82.43	111.53
1219	SAYREVILLE BORO	48.05	40.84	55.26
1220	SOUTH AMBOY CITY	96.41	81.95	110.87

**CHAPTER 123 LAWS OF 1973
 APPLICABLE TO TAX APPEALS FOR TAX YEAR 2019
 AS AMENDED BY TAX COURT OF NEW JERSEY**

MIDDLESEX COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1221	SOUTH BRUNSWICK TWP	37.66	32.01	43.31
1222	SOUTH PLAINFIELD BORO	35.86	30.48	41.24
1223	SOUTH RIVER BORO	28.91	24.57	33.25
1224	SPOTSWOOD BORO	91.26	77.57	104.95
1225	WOODBIDGE TWP**	27.82	23.65	31.99

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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 2019**

MONMOUTH COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1301	ABERDEEN TWP	92.16	78.34	105.98
1302	ALLENHURST BORO	87.15	74.08	100.22
1303	ALLENTOWN BORO	98.21	83.48	112.94
1304	ASBURY PARK CITY	93.86	79.78	107.94
1305	ATLANTIC HIGHLANDS BORO	99.55	84.62	114.48
1306	AVON BY THE SEA BORO	88.77	75.45	102.09
1307	BELMAR BORO	92.61	78.72	106.50
1308	BRADLEY BEACH BORO	88.64	75.34	101.94
1309	BRIELLE BORO	99.00	84.15	113.85
1310	COLTS NECK TOWNSHIP	98.22	83.49	112.95
1311	DEAL BORO	81.80	69.53	94.07
1312	EATONTOWN BORO	96.08	81.67	110.49
1313	ENGLISHTOWN BORO	96.23	81.80	110.66
1314	FAIR HAVEN BORO	96.97	82.42	111.52
1315	FARMINGDALE BORO	104.89	89.16	120.62
1316	FREEHOLD BORO	96.67	82.17	111.17
1317	FREEHOLD TWP	95.63	81.29	109.97
1318	HAZLET TWP	93.66	79.61	107.71
1319	HIGHLANDS BORO	89.56	76.13	102.99
1320	HOLMDEL TWP	98.79	83.97	113.61
1321	HOWELL TWP	92.13	78.31	105.95
1322	INTERLAKEN BORO	86.68	73.68	99.68

**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2019**

MONMOUTH COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1323	KEANSBURG BORO	84.41	71.75	97.07
1324	KEYPORT BORO	99.12	84.25	113.99
1325	LITTLE SILVER BORO	95.50	81.17	109.83
1326	LOCH ARBOUR VILLAGE	108.56	92.28	124.84
1327	LONG BRANCH CITY	91.15	77.48	104.82
1328	MANALAPAN TWP	90.77	77.15	104.39
1329	MANASQUAN BORO	90.74	77.13	104.35
1330	MARLBORO TWP	89.87	76.39	103.35
1331	MATAWAN BORO	97.01	82.46	111.56
1332	MIDDLETOWN TWP	97.79	83.12	112.46
1333	MILLSTONE TWP	96.67	82.17	111.17
1334	MONMOUTH BEACH BORO	95.81	81.44	110.18
1335	NEPTUNE TWP	94.00	79.90	108.10
1336	NEPTUNE CITY BORO	95.96	81.57	110.35
1337	OCEAN TWP	94.58	80.39	108.77
1338	OCEANPORT BORO	103.23	87.75	118.71
1339	RED BANK BORO	92.83	78.91	106.75
1340	ROOSEVELT BORO	96.05	81.64	110.46
1341	RUMSON BORO	97.27	82.68	111.86
1342	SEA BRIGHT BORO	91.55	77.82	105.28
1343	SEA GIRT BORO	95.98	81.58	110.38
1344	SHREWSBURY BORO	98.27	83.53	113.01

**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2019**

MONMOUTH COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1345	SHREWSBURY TWP	109.96	93.47	126.45
1346	LAKE COMO BORO	99.03	84.18	113.88
1347	SPRING LAKE BORO	95.65	81.30	110.00
1348	SPRING LAKE HEIGHTS BOR	97.63	82.99	112.27
1349	TINTON FALLS BORO	94.03	79.93	108.13
1350	UNION BEACH BORO	93.29	79.30	107.28
1351	UPPER FREEHOLD TWP	96.84	82.31	111.37
1352	WALL TWP	94.34	80.19	108.49
1353	WEST LONG BRANCH BORO	95.19	80.91	109.47

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**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2019**

MORRIS COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1401	BOONTON TOWN	94.81	80.59	109.03
1402	BOONTON TWP	90.70	77.09	104.31
1403	BUTLER BORO	77.37	65.76	88.98
1404	CHATHAM BORO	77.47	65.85	89.09
1405	CHATHAM TWP	88.28	75.04	101.52
1406	CHESTER BORO	104.18	88.55	119.81
1407	CHESTER TWP	95.40	81.09	109.71
1408	DENVILLE TWP	93.01	79.06	106.96
1409	DOVER TOWN	94.57	80.38	108.76
1410	EAST HANOVER TWP	75.40	64.09	86.71
1411	FLORHAM PARK BORO	96.39	81.93	110.85
1412	HANOVER TWP	90.47	76.90	104.04
1413	HARDING TWP	88.64	75.34	101.94
1414	JEFFERSON TWP	97.81	83.14	112.48
1415	KINNELON BORO	98.60	83.81	113.39
1416	LINCOLN PARK BORO	96.12	81.70	110.54
1417	MADISON BORO	82.69	70.29	95.09
1418	MENDHAM BORO	93.62	79.58	107.66
1419	MENDHAM TWP	97.82	83.15	112.49
1420	MINE HILL TWP	96.96	82.42	111.50
1421	MONTVILLE TWP	90.53	76.95	104.11
1422	MORRIS TWP	96.25	81.81	110.69

**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2019**

MORRIS COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1423	MORRIS PLAINS BORO	87.21	74.13	100.29
1424	MORRISTOWN TOWN	75.39	64.08	86.70
1425	MOUNTAIN LAKES BORO	88.73	75.42	102.04
1426	MOUNT ARLINGTON BORO	86.85	73.82	99.88
1427	MOUNT OLIVE TWP	94.44	80.27	108.61
1428	NETCONG BORO	107.16	91.09	123.23
1429	PARSIPPANY TR HLS TWP	83.40	70.89	95.91
1430	LONG HILL TWP	94.08	79.97	108.19
1431	PEQUANNOCK TWP	86.57	73.58	99.56
1432	RANDOLPH TWP	95.16	80.89	109.43
1433	RIVERDALE BORO	92.12	78.30	105.94
1434	ROCKAWAY BORO	96.41	81.95	110.87
1435	ROCKAWAY TWP	95.04	80.78	109.30
1436	ROXBURY TWP	62.58	53.19	71.97
1437	VICTORY GARDENS BORO	94.37	80.21	108.53
1438	WASHINGTON TWP	97.64	82.99	112.29
1439	WHARTON BORO	95.85	81.47	110.23

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**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2019**

OCEAN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1501	BARNEGAT TWP	96.58	82.09	111.07
1502	BARNEGAT LIGHT BORO	97.91	83.22	112.60
1503	BAY HEAD BORO	99.83	84.86	114.80
1504	BEACH HAVEN BORO	93.81	79.74	107.88
1505	BEACHWOOD BORO	89.63	76.19	103.07
1506	BERKELEY TWP	91.95	78.16	105.74
1507	BRICK TWP	92.19	78.36	106.02
1508	TOMS RIVER TWP	81.57	69.33	93.81
1509	EAGLESWOOD TWP	101.51	86.28	116.74
1510	HARVEY CEDARS BORO	100.10	85.08	115.12
1511	ISLAND HEIGHTS BORO	97.93	83.24	112.62
1512	JACKSON TWP	88.38	75.12	101.64
1513	LACEY TWP	100.24	85.20	115.28
1514	LAKEHURST BORO	91.78	78.01	105.55
1515	LAKEWOOD TWP	92.04	78.23	105.85
1516	LAVALLETTE BORO	87.81	74.64	100.98
1517	LITTLE EGG HARBOR TWP	96.91	82.37	111.45
1518	LONG BEACH TWP	90.39	76.83	103.95
1519	MANCHESTER TWP	86.02	73.12	98.92
1520	MANTOLOKING BORO	96.58	82.09	111.07

**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2019**

OCEAN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1521	OCEAN TWP	91.91	78.12	105.70
1522	OCEAN GATE BORO	89.74	76.28	103.20
1523	PINE BEACH BORO	85.43	72.62	98.24
1524	PLUMSTED TWP	88.83	75.51	102.15
1525	POINT PLEASANT BORO	91.95	78.16	105.74
1526	PT PLEASANT BEACH BORO	94.27	80.13	108.41
1527	SEASIDE HEIGHTS BORO	95.72	81.36	110.08
1528	SEASIDE PARK BORO	96.81	82.29	111.33
1529	SHIP BOTTOM BORO	94.58	80.39	108.77
1530	SOUTH TOMS RIVER BORO	93.54	79.51	107.57
1531	STAFFORD TWP	91.67	77.92	105.42
1532	SURF CITY BORO	88.81	75.49	102.13
1533	TUCKERTON BORO	97.21	82.63	111.79

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**CHAPTER 123 LAWS OF 1973
 APPLICABLE TO TAX APPEALS FOR TAX YEAR 2019
 AS AMENDED BY TAX COURT OF NEW JERSEY**

PASSIC COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1601	BLOOMINGDALE BORO	89.04	75.68	102.40
1602	CLIFTON CITY	53.28	45.29	61.27
1603	HALEDON BORO	85.78	72.91	98.65
1604	HAWTHORNE BORO	47.13	40.06	54.20
1605	LITTLE FALLS TWP	91.55	77.82	105.28
1606	NORTH HALEDON BORO	86.21	73.28	99.14
1607	PASSAIC CITY**	78.85	67.02	90.68
1608	PATERSON CITY	78.12	66.40	89.84
1609	POMPTON LAKES BORO	99.68	84.73	114.63
1610	PROSPECT PARK BORO	82.26	69.92	94.60
1611	RINGWOOD BORO	85.63	72.79	98.47
1612	TOTOWA BORO	106.90	90.86	122.94
1613	WANAQUE BORO	85.50	72.67	98.33
1614	WAYNE TWP	51.00	43.35	58.65
1615	WEST MILFORD TWP	90.68	77.08	104.28
1616	WOODLAND PARK BORO	93.89	79.81	107.97

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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 2019**

SALEM COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1701	ALLOWAY TOWNSHIP	96.67	82.17	111.17
1702	CARNEYS POINT TOWNSHIP	103.05	87.59	118.51
1703	ELMER BORO	99.89	84.91	114.87
1704	EL SINBORO TWP	112.31	95.46	129.16
1705	LOWER ALLOWAY CREEK TWP	77.40	65.79	89.01
1706	MANNINGTON TWP	99.07	84.21	113.93
1707	OLDMANS TWP	103.98	88.38	119.58
1708	PENNS GROVE BORO	119.89	101.91	137.87
1709	PENNSVILLE TWP	105.63	89.79	121.47
1710	PILESGROVE TWP	103.34	87.84	118.84
1711	PITTS GROVE TWP	91.68	77.93	105.43
1712	QUINTON TWP	111.53	94.80	128.26
1713	SALEM CITY	88.57	75.28	101.86
1714	UPPER PITTS GROVE TWP	106.93	90.89	122.97
1715	WOODSTOWN BORO	103.59	88.05	119.13

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CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2019
AS AMENDED BY TAX COURT OF NEW JERSEY

SOMERSET COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1801	BEDMINSTER TWP	96.75	82.24	111.26
1802	BERNARDS TWP	94.53	80.35	108.71
1803	BERNARDSVILLE BORO	99.19	84.31	114.07
1804	BOUND BROOK BORO	92.48	78.61	106.35
1805	BRANCHBURG TWP	95.01	80.76	109.26
1806	BRIDGEWATER TWP**	94.76	80.55	108.97
1807	FAR HILLS BORO	101.71	86.45	116.97
1808	FRANKLIN TWP	92.89	78.96	106.82
1809	GREEN BROOK TWP	95.30	81.00	109.60
1810	HILLSBOROUGH TWP	91.00	77.35	104.65
1811	MANVILLE BORO	93.83	79.76	107.90
1812	MILLSTONE BORO	89.57	76.13	103.01
1813	MONTGOMERY TWP	81.29	69.10	93.48
1814	NORTH PLAINFIELD BORO	94.77	80.55	108.99
1815	PEAPACK GLADSTONE BORO	100.52	85.44	115.60
1816	RARITAN BORO	90.85	77.22	104.48
1817	ROCKY HILL BORO	96.40	81.94	110.86
1818	SOMERVILLE BORO	90.98	77.33	104.63
1819	SO BOUND BROOK BORO	91.94	78.15	105.73
1820	WARREN TWP	99.91	84.92	114.90
1821	WATCHUNG BORO	99.46	84.54	114.38

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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 2019**

SUSSEX COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1901	ANDOVER BORO	102.47	87.10	117.84
1902	ANDOVER TWP	92.68	78.78	106.58
1903	BRANCHVILLE BORO	95.70	81.34	110.06
1904	BYRAM TWP	92.96	79.02	106.90
1905	FRANKFORD TWP	90.05	76.54	103.56
1906	FRANKLIN BORO	98.39	83.63	113.15
1907	FREDON TWP	101.18	86.00	116.36
1908	GREEN TWP	90.36	76.81	103.91
1909	HAMBURG BORO	91.19	77.51	104.87
1910	HAMPTON TWP	91.41	77.70	105.12
1911	HARDYSTON TWP	96.48	82.01	110.95
1912	HOPATCONG BORO	86.44	73.47	99.41
1913	LAFAYETTE TWP	97.40	82.79	112.01
1914	MONTAGUE TWP	96.44	81.97	110.91
1915	NEWTON TOWN	89.45	76.03	102.87
1916	OGDENSBURG BORO	99.66	84.71	114.61
1917	SANDYSTON TWP	92.29	78.45	106.13
1918	SPARTA TWP	93.39	79.38	107.40
1919	STANHOPE BORO	90.78	77.16	104.40
1920	STILLWATER TWP	90.06	76.55	103.57

CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2019

SUSSEX COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1921	SUSSEX BORO	98.12	83.40	112.84
1922	VERNON TWP	105.68	89.83	121.53
1923	WALPACK TWP	89.43	76.02	102.84
1924	WANTAGE TWP	94.15	80.03	108.27

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**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2019**

UNION COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2001	BERKELEY HEIGHTS TWP	53.08	45.12	61.04
2002	CLARK TWP	27.92	23.73	32.11
2003	CRANFORD TWP	35.55	30.22	40.88
2004	ELIZABETH CITY	11.01	9.36	12.66
2005	FANWOOD BORO	18.38	15.62	21.14
2006	GARWOOD BORO	25.16	21.39	28.93
2007	HILLSIDE TWP	48.34	41.09	55.59
2008	KENILWORTH BORO	53.56	45.53	61.59
2009	LINDEN CITY	45.84	38.96	52.72
2010	MOUNTAINSIDE BORO	26.84	22.81	30.87
2011	NEW PROVIDENCE BORO	49.18	41.80	56.56
2012	PLAINFIELD CITY	43.47	36.95	49.99
2013	RAHWAY CITY	51.35	43.65	59.05
2014	ROSELLE BORO	55.22	46.94	63.50
2015	ROSELLE PARK BORO	88.72	75.41	102.03
2016	SCOTCH PLAINS TWP	22.84	19.41	26.27
2017	SPRINGFIELD TWP	39.81	33.84	45.78
2018	SUMMIT CITY	42.77	36.35	49.19
2019	UNION TWP	15.55	13.22	17.88
2020	WESTFIELD TOWN	23.63	20.09	27.17
2021	WINFIELD TWP	100.10	85.08	115.12

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**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2019**

WARREN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2101	ALLAMUCHY TWP	87.89	74.71	101.07
2102	ALPHA BORO	103.40	87.89	118.91
2103	BELVIDERE TOWN	68.89	58.56	79.22
2104	BLAIRSTOWN TWP	98.30	83.55	113.05
2105	FRANKLIN TWP	102.75	87.34	118.16
2106	FRELINGHUYSEN TWP	101.42	86.21	116.63
2107	GREENWICH TWP	84.50	71.82	97.18
2108	HACKETTSTOWN TOWN	103.45	87.93	118.97
2109	HARDWICK TWP	82.60	70.21	94.99
2110	HARMONY TWP	90.78	77.16	104.40
2111	HOPE TWP	92.96	79.02	106.90
2112	INDEPENDENCE TWP	84.68	71.98	97.38
2113	KNOWLTON TWP	84.43	71.77	97.09
2114	LIBERTY TWP	93.67	79.62	107.72
2115	LOPATCONG TWP	98.44	83.67	113.21
2116	MANSFIELD TWP	90.31	76.76	103.86
2117	OXFORD TWP	89.04	75.68	102.40
2119	PHILLIPSBURG TOWN	97.04	82.48	111.60
2120	POHATCONG TWP	95.42	81.11	109.73
2121	WASHINGTON BORO	80.84	68.71	92.97
2122	WASHINGTON TWP	96.41	81.95	110.87
2123	WHITE TWP	99.41	84.50	114.32

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