

2024

2024

**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 2024**

Original Certification October 1, 2023

**Amended by the New Jersey Tax Court
(Chapter 86, Laws of 1954) January 30, 2024**

Marita R. Sciarrotta, Acting Director
Division of Taxation
Department of the Treasury
State of New Jersey

Property Administration
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<http://www.state.nj.us/treasury/taxation/>

**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2024**

ATLANTIC COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0101	ABSECON CITY	76.24	64.80	87.68
0102	ATLANTIC CITY CITY	69.57	59.13	80.01
0103	BRIGANTINE CITY	62.77	53.35	72.19
0104	BUENA BORO	85.90	73.01	98.79
0105	BUENA VISTA TWP	82.16	69.84	94.48
0106	CORBIN CITY CITY	66.37	56.41	76.33
0107	EGG HARBOR CITY	64.70	54.99	74.41
0108	EGG HARBOR TWP	71.54	60.81	82.27
0109	ESTELL MANOR CITY	69.33	58.93	79.73
0110	FOLSOM BORO	78.70	66.89	90.51
0111	GALLOWAY TWP	67.92	57.73	78.11
0112	HAMILTON TWP	68.93	58.59	79.27
0113	HAMMONTON TOWN	81.12	68.95	93.29
0114	LINWOOD CITY	77.09	65.53	88.65
0115	LONGPORT BORO	66.50	56.52	76.48
0116	MARGATE CITY CITY	58.15	49.43	66.87
0117	MULLICA TWP	69.71	59.25	80.17
0118	NORTHFIELD CITY	80.79	68.67	92.91
0119	PLEASANTVILLE CITY	67.53	57.40	77.66
0120	PORT REPUBLIC CITY	64.08	54.47	73.69
0121	SOMERS POINT CITY	67.77	57.60	77.94
0122	VENTNOR CITY	66.22	56.29	76.15
0123	WEYMOUTH TWP	71.20	60.52	81.88

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**CHAPTER 123 LAWS OF 1973
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 AS AMENDED BY TAX COURT OF NEW JERSEY**

BERGEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0201	ALLENDALE BORO	92.09	78.28	105.90
0202	ALPINE BORO**	96.44	81.97	110.91
0203	BERGENFIELD BORO	66.61	56.62	76.60
0204	BOGOTA BORO	59.78	50.81	68.75
0205	CARLSTADT BORO	91.91	78.12	105.70
0206	CLIFFSIDE PARK BORO	72.11	61.29	82.93
0207	CLOSTER BORO	90.25	76.71	103.79
0208	CRESSKILL BORO	78.98	67.13	90.83
0209	DEMAREST BORO	69.40	58.99	79.81
0210	DUMONT BORO	62.78	53.36	72.20
0211	ELMWOOD PARK BORO	74.51	63.33	85.69
0212	E RUTHERFORD BORO	93.41	79.40	107.42
0213	EDGEWATER BORO	92.58	78.69	106.47
0214	EMERSON BORO	75.37	64.06	86.68
0215	ENGLEWOOD CITY	71.63	60.89	82.37
0216	ENGLEWOOD CLIFFS BORO	88.75	75.44	102.06
0217	FAIRLAWN BORO	63.96	54.37	73.55
0218	FAIRVIEW BORO	81.88	69.60	94.16
0219	FORT LEE BORO	73.16	62.19	84.13
0220	FRANKLIN LAKES BORO	81.88	69.60	94.16
0221	GARFIELD CITY	61.15	51.98	70.32
0222	GLEN ROCK BORO	77.34	65.74	88.94
0223	HACKENSACK CITY	90.06	76.55	103.57
0224	HARRINGTON PARK BORO	73.92	62.83	85.01
0225	HASBROUCK HGHTS BORO	94.90	80.66	109.14
0226	HAWORTH BORO	74.13	63.01	85.25
0227	HILLSDALE BORO	75.95	64.56	87.34
0228	HOHOKUS BORO	74.44	63.27	85.61
0229	LEONIA BORO	63.36	53.86	72.86
0230	LITTLE FERRY BORO	84.77	72.05	97.49
0231	LODI BORO	60.51	51.43	69.59
0232	LYNDHURST TWP	98.72	83.91	113.53
0233	MAHWAH TWP**	75.07	63.81	86.33
0234	MAYWOOD BORO	95.45	81.13	109.77
0235	MIDLAND PARK BORO	71.39	60.68	82.10
0236	MONTVALE BORO	81.21	69.03	93.39
0237	MOONACHIE BORO	84.77	72.05	97.49
0238	NEW MILFORD BORO	61.60	52.36	70.84
0239	NORTH ARLINGTON BORO	86.07	73.16	98.98
0240	NORTHVALE BORO	77.70	66.04	89.36
0241	NORWOOD BORO	81.78	69.51	94.05

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**AS AMENDED BY TAX COURT OF NEW JERSEY

**CHAPTER 123 LAWS OF 1973
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 AS AMENDED BY TAX COURT OF NEW JERSEY**

BERGEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0242	OAKLAND BORO	91.17	77.49	104.85
0243	OLD TAPPAN BORO	82.74	70.33	95.15
0244	ORADELL BORO	87.34	74.24	100.44
0245	PALISADES PARK BORO	89.01	75.66	102.36
0246	PARAMUS BORO	93.29	79.30	107.28
0247	PARK RIDGE BORO	70.32	59.77	80.87
0248	RAMSEY BORO	80.11	68.09	92.13
0249	RIDGEFIELD BORO	95.48	81.16	109.80
0250	RIDGEFIELD PARK VILLAGE	86.79	73.77	99.81
0251	RIDGEWOOD VILLAGE	70.66	60.06	81.26
0252	RIVEREDGE BORO	64.62	54.93	74.31
0253	RIVERVALE TWP	85.84	72.96	98.72
0254	ROCHELLE PARK TWP	78.52	66.74	90.30
0255	ROCKLEIGH BORO	98.79	83.97	113.61
0256	RUTHERFORD BORO	74.12	63.00	85.24
0257	SADDLE BROOK TWP	91.70	77.94	105.46
0258	SADDLE RIVER BORO	101.49	86.27	116.71
0259	SO HACKENSACK TWP	88.32	75.07	101.57
0260	TEANECK TWP	66.73	56.72	76.74
0261	TENAFLY BORO	75.95	64.56	87.34
0262	TETERBORO BORO	74.72	63.51	85.93
0263	UPPER SADDLE RIV BORO	70.36	59.81	80.91
0264	WALDWICK BORO	77.89	66.21	89.57
0265	WALLINGTON BORO	64.26	54.62	73.90
0266	WASHINGTON TWP	73.33	62.33	84.33
0267	WESTWOOD BORO	95.57	81.23	109.91
0268	WOODCLIFF LAKE BORO	87.83	74.66	101.00
0269	WOOD RIDGE BORO	74.19	63.06	85.32
0270	WYCKOFF TWP	90.19	76.66	103.72

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BURLINGTON COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0301	BASS RIVER TWP	77.33	65.73	88.93
0302	BEVERLY CITY	73.88	62.80	84.96
0303	BORDENTOWN CITY	73.40	62.39	84.41
0304	BORDENTOWN TWP	65.84	55.96	75.72
0305	BURLINGTON CITY	76.12	64.70	87.54
0306	BURLINGTON TWP	72.04	61.23	82.85
0307	CHESTERFIELD TWP	75.75	64.39	87.11
0308	CINNAMINSON TWP	66.66	56.66	76.66
0309	DELANCO TWP	69.85	59.37	80.33
0310	DELTRAN TWP	67.09	57.03	77.15
0311	EASTAMPTON TWP	69.55	59.12	79.98
0312	EDGEWATER PARK TWP	80.71	68.60	92.82
0313	EVESHAM TWP	74.39	63.23	85.55
0314	FIELDSBORO BORO	74.58	63.39	85.77
0315	FLORENCE TWP	86.77	73.75	99.79
0316	HAINESPORT TWP	70.32	59.77	80.87
0317	LUMBERTON TWP	75.32	64.02	86.62
0318	MANSFIELD TWP	71.16	60.49	81.83
0319	MAPLE SHADE TWP	68.05	57.84	78.26
0320	MEDFORD TWP	67.50	57.37	77.63
0321	MEDFORD LAKES BORO	66.72	56.71	76.73
0322	MOORESTOWN TWP	69.94	59.45	80.43
0323	MT HOLLY TWP	72.97	62.02	83.92
0324	MT LAUREL TWP	73.40	62.39	84.41
0325	NEW HANOVER TWP	51.36	43.66	59.06
0326	NO HANOVER TWP	79.37	67.46	91.28
0327	PALMYRA BORO	66.84	56.81	76.87
0328	PEMBERTON BORO	72.63	61.74	83.52
0329	PEMBERTON TWP	72.50	61.62	83.38
0330	RIVERSIDE TWP	72.15	61.33	82.97
0331	RIVERTON BORO	69.85	59.37	80.33
0332	SHAMONG TWP	68.60	58.31	78.89
0333	SOUTHAMPTON TWP	60.86	51.73	69.99
0334	SPRINGFIELD TWP	68.53	58.25	78.81
0335	TABERNACLE TWP	68.22	57.99	78.45
0336	WASHINGTON TWP	68.01	57.81	78.21
0337	WESTAMPTON TWP	78.80	66.98	90.62
0338	WILLINGBORO TWP	69.07	58.71	79.43
0339	WOODLAND TWP	80.40	68.34	92.46
0340	WRIGHTSTOWN BORO	55.25	46.96	63.54

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CAMDEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0401	AUDUBON BORO	72.86	61.93	83.79
0402	AUDUBON PARK BORO	99.89	84.91	114.87
0403	BARRINGTON BORO	66.90	56.86	76.94
0404	BELLMAWR BORO	80.12	68.10	92.14
0405	BERLIN BORO	79.99	67.99	91.99
0406	BERLIN TWP	72.55	61.67	83.43
0407	BROOKLAWN BORO	74.82	63.60	86.04
0408	CAMDEN CITY	75.64	64.29	86.99
0409	CHERRY HILL TWP	64.74	55.03	74.45
0410	CHESILHURST BORO	80.11	68.09	92.13
0411	CLEMENTON BORO	75.60	64.26	86.94
0412	COLLINGSWOOD BORO	71.44	60.72	82.16
0413	GIBBSBORO BORO	79.75	67.79	91.71
0414	GLOUCESTER CITY	72.11	61.29	82.93
0415	GLOUCESTER TWP	70.21	59.68	80.74
0416	HADDON TWP	69.23	58.85	79.61
0417	HADDONFIELD BORO	81.71	69.45	93.97
0418	HADDON HEIGHTS BORO	88.85	75.52	102.18
0419	HI NELLA BORO	72.89	61.96	83.82
0420	LAUREL SPRINGS BORO	74.87	63.64	86.10
0421	LAWNSIDE BORO	74.95	63.71	86.19
0422	LINDENWOLD BORO	76.00	64.60	87.40
0423	MAGNOLIA BORO	67.73	57.57	77.89
0424	MERCHANTVILLE BORO	70.99	60.34	81.64
0425	MOUNT EPHRAIM BORO	68.37	58.11	78.63
0426	OAKLYN BORO	67.38	57.27	77.49
0427	PENNSAUKEN TWP	70.45	59.88	81.02
0428	PINE HILL BORO	64.35	54.70	74.00
0430	RUNNEMEDE BORO	68.14	57.92	78.36
0431	SOMERDALE BORO	65.30	55.50	75.10
0432	STRATFORD BORO	68.02	57.82	78.22
0433	TAVISTOCK BORO	121.83	103.56	140.10
0434	VOORHEES TWP	71.31	60.61	82.01
0435	WATERFORD TWP	65.95	56.06	75.84
0436	WINSLOW TWP	69.23	58.85	79.61
0437	WOODLYNNE BORO	70.71	60.10	81.32

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**CHAPTER 123 LAWS OF 1973
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CAPE MAY COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0501	AVALON BORO	61.36	52.16	70.56
0502	CAPE MAY CITY	62.26	52.92	71.60
0503	CAPE MAY POINT BORO	60.79	51.67	69.91
0504	DENNIS TWP	75.31	64.01	86.61
0505	LOWER TWP	57.81	49.14	66.48
0506	MIDDLE TWP	73.68	62.63	84.73
0507	NORTH WILDWOOD CITY	61.52	52.29	70.75
0508	OCEAN CITY CITY	59.32	50.42	68.22
0509	SEA ISLE CITY CITY	53.74	45.68	61.80
0510	STONE HARBOR BORO	58.86	50.03	67.69
0511	UPPER TWP	67.79	57.62	77.96
0512	WEST CAPE MAY BORO	49.76	42.30	57.22
0513	WEST WILDWOOD BORO	55.24	46.95	63.53
0514	WILDWOOD CITY	59.35	50.45	68.25
0515	WILDWOOD CREST BORO	66.56	56.58	76.54
0516	WOODBINE BORO	92.48	78.61	106.35

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**CHAPTER 123 LAWS OF 1973
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CUMBERLAND COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0601	BRIDGETON CITY	69.76	59.30	80.22
0602	COMMERCIAL TWP	92.54	78.66	106.42
0603	DEERFIELD TWP	72.45	61.58	83.32
0604	DOWNE TWP	91.01	77.36	104.66
0605	FAIRFIELD TWP	93.43	79.42	107.44
0606	GREENWICH TWP	82.03	69.73	94.33
0607	HOPEWELL TWP	70.77	60.15	81.39
0608	LAWRENCE TWP	89.14	75.77	102.51
0609	MAURICE RIVER TWP	88.43	75.17	101.69
0610	MILLVILLE CITY	65.82	55.95	75.69
0611	SHILOH BORO	85.91	73.02	98.80
0612	STOW CREEK TWP	83.13	70.66	95.60
0613	UPPER DEERFIELD TWP	76.69	65.19	88.19
0614	VINELAND CITY	74.35	63.20	85.50

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ESSEX COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0701	BELLEVILLE TWP	73.94	62.85	85.03
0702	BLOOMFIELD TWP	77.35	65.75	88.95
0703	CALDWELL BORO TWP	73.54	62.51	84.57
0704	CEDAR GROVE TWP	80.38	68.32	92.44
0705	EAST ORANGE CITY**	92.80	78.88	106.72
0706	ESSEX FELS TWP	93.46	79.44	107.48
0707	FAIRFIELD TWP	78.44	66.67	90.21
0708	GLEN RIDGE TWP	70.05	59.54	80.56
0709	IRVINGTON TWP	53.68	45.63	61.73
0710	LIVINGSTON TWP	83.35	70.85	95.85
0711	MAPLEWOOD TWP	73.71	62.65	84.77
0712	MILLBURN TWP**	83.55	71.02	96.08
0713	MONTCLAIR TWP	66.74	56.73	76.75
0714	NEWARK CITY**	55.84	47.46	64.22
0715	NORTH CALDWELL TWP	81.71	69.45	93.97
0716	NUTLEY TWP	96.85	82.32	111.38
0717	ORANGE CITY TWP	100.41	85.35	115.47
0718	ROSELAND BORO	84.96	72.22	97.70
0719	SOUTH ORANGE VILLAGE TWP	68.96	58.62	79.30
0720	VERONA TWP	76.15	64.73	87.57
0721	WEST CALDWELL TWP	79.57	67.63	91.51
0722	WEST ORANGE TWP	72.06	61.25	82.87

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GLOUCESTER COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0801	CLAYTON BORO	66.20	56.27	76.13
0802	DEPTFORD TWP	74.14	63.02	85.26
0803	EAST GREENWICH TWP	74.85	63.62	86.08
0804	ELK TWP	71.34	60.64	82.04
0805	FRANKLIN TWP	67.18	57.10	77.26
0806	GLASSBORO BORO	74.33	63.18	85.48
0807	GREENWICH TWP	74.36	63.21	85.51
0808	HARRISON TWP	71.74	60.98	82.50
0809	LOGAN TWP	75.05	63.79	86.31
0810	MANTUA TWP	95.79	81.42	110.16
0811	MONROE TWP	71.80	61.03	82.57
0812	NATIONAL PARK BORO	73.10	62.13	84.07
0813	NEWFIELD BORO	72.06	61.25	82.87
0814	PAULSBORO BORO	79.42	67.51	91.33
0815	PITMAN BORO	88.41	75.15	101.67
0816	SO HARRISON TWP	66.97	56.92	77.02
0817	SWEDESBORO BORO	69.68	59.23	80.13
0818	WASHINGTON TWP	72.77	61.85	83.69
0819	WENONAH BORO	72.59	61.70	83.48
0820	WEST DEPTFORD TWP	68.86	58.53	79.19
0821	WESTVILLE BORO	67.58	57.44	77.72
0822	WOODBURY CITY	73.85	62.77	84.93
0823	WOODBURY HEIGHTS BORO	72.74	61.83	83.65
0824	WOOLWICH TWP	75.18	63.90	86.46

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HUDSON COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0901	BAYONNE CITY**	76.65	65.15	88.15
0902	EAST NEWARK BORO	59.43	50.52	68.34
0903	GUTTENBERG TOWN	58.30	49.55	67.05
0904	HARRISON TOWN	81.74	69.48	94.00
0905	HOBOKEN CITY	63.40	53.89	72.91
0906	JERSEY CITY CITY	86.55	73.57	99.53
0907	KEARNY TOWN	19.38	16.47	22.29
0908	NORTH BERGEN TWP	96.29	81.85	110.73
0909	SECAUCUS TOWN	49.81	42.34	57.28
0910	UNION CITY CITY	28.05	23.84	32.26
0911	WEEHAWKEN TWP	96.38	81.92	110.84
0912	WEST NEW YORK TOWN	22.80	19.38	26.22

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HUNTERDON COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1001	ALEXANDRIA TWP	75.16	63.89	86.43
1002	BETHLEHEM TWP	71.87	61.09	82.65
1003	BLOOMSBURY BORO	73.89	62.81	84.97
1004	CALIFON BORO	82.33	69.98	94.68
1005	CLINTON TOWN	91.14	77.47	104.81
1006	CLINTON TWP	85.44	72.62	98.26
1007	DELAWARE TWP	74.37	63.21	85.53
1008	EAST AMWELL TWP	72.56	61.68	83.44
1009	FLEMINGTON BORO	99.92	84.93	114.91
1010	FRANKLIN TWP	90.59	77.00	104.18
1011	FRENCHTOWN BORO	67.35	57.25	77.45
1012	GLEN GARDNER BORO	66.90	56.86	76.94
1013	HAMPTON BORO	87.05	73.99	100.11
1014	HIGH BRIDGE BORO	80.17	68.14	92.20
1015	HOLLAND TWP	71.35	60.65	82.05
1016	KINGWOOD TWP	79.72	67.76	91.68
1017	LAMBERTVILLE CITY	84.38	71.72	97.04
1018	LEBANON BORO	85.51	72.68	98.34
1019	LEBANON TWP	80.70	68.59	92.81
1020	MILFORD BORO	83.01	70.56	95.46
1021	RARITAN TWP	75.25	63.96	86.54
1022	READINGTON TWP	81.99	69.69	94.29
1023	STOCKTON BORO	108.16	91.94	124.38
1024	TEWKSBURY TWP	82.70	70.29	95.11
1025	UNION TWP	101.02	85.87	116.17
1026	WEST AMWELL TWP**	92.83	78.91	106.75

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MERCER COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1101	EAST WINDSOR TWP	69.11	58.74	79.48
1102	EWING TWP	71.05	60.39	81.71
1103	HAMILTON TWP	75.31	64.01	86.61
1104	HIGHTSTOWN BORO	68.06	57.85	78.27
1105	HOPEWELL BORO	80.28	68.24	92.32
1106	HOPEWELL TWP	82.29	69.95	94.63
1107	LAWRENCE TWP	82.47	70.10	94.84
1108	PENNINGTON BORO	78.31	66.56	90.06
1111	TRENTON CITY	65.63	55.79	75.47
1112	ROBBINSVILLE TWP	73.46	62.44	84.48
1113	WEST WINDSOR TWP	72.90	61.96	83.84
1114	PRINCETON	70.51	59.93	81.09

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**CHAPTER 123 LAWS OF 1973
 APPLICABLE TO TAX APPEALS FOR TAX YEAR 2024
 AS AMENDED BY TAX COURT OF NEW JERSEY**

MIDDLESEX COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1201	CARTERET BORO	68.28	58.04	78.52
1202	CRANBURY TWP	82.85	70.42	95.28
1203	DUNELLEN BORO	94.08	79.97	108.19
1204	EAST BRUNSWICK TWP	20.35	17.30	23.40
1205	EDISON TWP	36.48	31.01	41.95
1206	HELMETTA BORO	65.28	55.49	75.07
1207	HIGHLAND PARK BORO	112.74	95.83	129.65
1208	JAMESBURG BORO	41.90	35.61	48.19
1209	METUCHEN BORO	35.54	30.21	40.87
1210	MIDDLESEX BORO	99.39	84.48	114.30
1211	MILLTOWN BORO	37.18	31.60	42.76
1212	MONROE TWP	60.95	51.81	70.09
1213	NEW BRUNSWICK CITY	82.68	70.28	95.08
1214	NORTH BRUNSWICK TWP	40.44	34.37	46.51
1215	OLD BRIDGE TWP	33.49	28.47	38.51
1216	PERTH AMBOY CITY	78.29	66.55	90.03
1217	PISCATAWAY TWP	83.97	71.37	96.57
1218	PLAINSBORO TWP	89.99	76.49	103.49
1219	SAYREVILLE BORO	35.85	30.47	41.23
1220	SOUTH AMBOY CITY	68.99	58.64	79.34
1221	SOUTH BRUNSWICK TWP	36.72	31.21	42.23
1222	SOUTH PLAINFIELD BORO	29.32	24.92	33.72
1223	SOUTH RIVER BORO	75.50	64.17	86.83
1224	SPOTSWOOD BORO	67.53	57.40	77.66
1225	WOODBRIAGE TWP**	21.38	18.17	24.59

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**AS AMENDED BY TAX COURT OF NEW JERSEY

**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2024**

MONMOUTH COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1301	ABERDEEN TWP	98.43	83.67	113.19
1302	ALLENHURST BORO	63.32	53.82	72.82
1303	ALLENTOWN BORO	78.00	66.30	89.70
1304	ASBURY PARK CITY	95.70	81.34	110.06
1305	ATLANTIC HIGHLANDS BORO	92.83	78.91	106.75
1306	AVON BY THE SEA BORO	89.87	76.39	103.35
1307	BELMAR BORO	68.04	57.83	78.25
1308	BRADLEY BEACH BORO	98.89	84.06	113.72
1309	BRIELLE BORO	97.68	83.03	112.33
1310	COLTS NECK TWP	95.56	81.23	109.89
1311	DEAL BORO	97.07	82.51	111.63
1312	EATONTOWN BORO	85.35	72.55	98.15
1313	ENGLISHTOWN BORO	102.26	86.92	117.60
1314	FAIR HAVEN BORO	93.18	79.20	107.16
1315	FARMINGDALE BORO	92.53	78.65	106.41
1316	FREEHOLD BORO	102.50	87.12	117.88
1317	FREEHOLD TWP	89.62	76.18	103.06
1318	HAZLET TWP	96.48	82.01	110.95
1319	HIGHLANDS BORO	101.89	86.61	117.17
1320	HOLMDEL TWP	103.64	88.09	119.19
1321	HOWELL TWP	92.73	78.82	106.64
1322	INTERLAKEN BORO	94.96	80.72	109.20
1323	KEANSBURG BORO	98.87	84.04	113.70
1324	KEYPORT BORO	96.90	82.36	111.44
1325	LITTLE SILVER BORO	97.92	83.23	112.61
1326	LOCH ARBOUR VILLAGE	194.17	165.04	223.30
1327	LONG BRANCH CITY	89.73	76.27	103.19
1328	MANALAPAN TWP	99.63	84.69	114.57
1329	MANASQUAN BORO	60.23	51.20	69.26
1330	MARLBORO TWP	71.17	60.49	81.85
1331	MATAWAN BORO	106.94	90.90	122.98
1332	MIDDLETOWN TWP	99.05	84.19	113.91
1333	MILLSTONE TWP	73.65	62.60	84.70
1334	MONMOUTH BEACH BORO	92.18	78.35	106.01
1335	NEPTUNE TWP	92.53	78.65	106.41
1336	NEPTUNE CITY BORO	94.21	80.08	108.34
1337	OCEAN TWP	91.46	77.74	105.18
1338	OCEANPORT BORO	92.37	78.51	106.23
1339	RED BANK BORO	91.81	78.04	105.58
1340	ROOSEVELT BORO	96.04	81.63	110.45
1341	RUMSON BORO	100.28	85.24	115.32

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**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2024**

MONMOUTH COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1342	SEA BRIGHT BORO	81.52	69.29	93.75
1343	SEA GIRT BORO	97.30	82.70	111.90
1344	SHREWSBURY BORO	95.21	80.93	109.49
1345	SHREWSBURY TWP	95.99	81.59	110.39
1346	LAKE COMO BORO	95.43	81.12	109.74
1347	SPRING LAKE BORO	88.80	75.48	102.12
1348	SPRING LAKE HEIGHTS BOR	98.75	83.94	113.56
1349	TINTON FALLS BORO	98.26	83.52	113.00
1350	UNION BEACH BORO	101.56	86.33	116.79
1351	UPPER FREEHOLD TWP	88.73	75.42	102.04
1352	WALL TWP	68.25	58.01	78.49
1353	WEST LONG BRANCH BORO	100.17	85.14	115.20

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**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2024**

MORRIS COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1401	BOONTON TOWN	72.29	61.45	83.13
1402	BOONTON TWP	80.21	68.18	92.24
1403	BUTLER BORO	91.47	77.75	105.19
1404	CHATHAM BORO	98.05	83.34	112.76
1405	CHATHAM TWP	76.08	64.67	87.49
1406	CHESTER BORO	93.71	79.65	107.77
1407	CHESTER TWP	84.71	72.00	97.42
1408	DENVILLE TWP	74.11	62.99	85.23
1409	DOVER TOWN	73.61	62.57	84.65
1410	EAST HANOVER TWP	63.55	54.02	73.08
1411	FLORHAM PARK BORO	82.98	70.53	95.43
1412	HANOVER TWP	74.66	63.46	85.86
1413	HARDING TWP	85.79	72.92	98.66
1414	JEFFERSON TWP	86.58	73.59	99.57
1415	KINNELON BORO	85.70	72.84	98.56
1416	LINCOLN PARK BORO	76.53	65.05	88.01
1417	MADISON BORO	71.56	60.83	82.29
1418	MENDHAM BORO	82.06	69.75	94.37
1419	MENDHAM TWP	90.65	77.05	104.25
1420	MINE HILL TWP	72.86	61.93	83.79
1421	MONTVILLE TWP	79.05	67.19	90.91
1422	MORRIS TWP	83.70	71.14	96.26
1423	MORRIS PLAINS BORO	78.17	66.44	89.90
1424	MORRISTOWN TOWN	55.73	47.37	64.09
1425	MOUNTAIN LAKES BORO	88.68	75.38	101.98
1426	MOUNT ARLINGTON BORO	98.46	83.69	113.23
1427	MOUNT OLIVE TWP	75.39	64.08	86.70
1428	NETCONG BORO	92.07	78.26	105.88
1429	PARSIPPANY TR HLS TWP	75.75	64.39	87.11
1430	LONG HILL TWP	93.78	79.71	107.85
1431	PEQUANNOCK TWP	100.10	85.08	115.12
1432	RANDOLPH TWP	83.64	71.09	96.19
1433	RIVERDALE BORO	94.16	80.04	108.28
1434	ROCKAWAY BORO	80.29	68.25	92.33
1435	ROCKAWAY TWP	87.30	74.20	100.40
1436	ROXBURY TWP	77.90	66.21	89.59
1437	VICTORY GARDENS BORO	67.31	57.21	77.41
1438	WASHINGTON TWP	80.87	68.74	93.00
1439	WHARTON BORO	93.30	79.30	107.30

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**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2024**

OCEAN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1501	BARNEGAT TWP	65.57	55.73	75.41
1502	BARNEGAT LIGHT BORO	61.27	52.08	70.46
1503	BAY HEAD BORO	67.52	57.39	77.65
1504	BEACH HAVEN BORO	58.61	49.82	67.40
1505	BEACHWOOD BORO	61.77	52.50	71.04
1506	BERKELEY TWP	62.64	53.24	72.04
1507	BRICK TWP	65.34	55.54	75.14
1508	TOMS RIVER TWP	85.07	72.31	97.83
1509	EAGLESWOOD TWP	75.58	64.24	86.92
1510	HARVEY CEDARS BORO	63.47	53.95	72.99
1511	ISLAND HEIGHTS BORO	73.03	62.08	83.98
1512	JACKSON TWP	60.56	51.48	69.64
1513	LACEY TWP	70.37	59.81	80.93
1514	LAKEHURST BORO	101.55	86.32	116.78
1515	LAKEWOOD TWP	60.73	51.62	69.84
1516	LAVALLETTE BORO	68.41	58.15	78.67
1517	LITTLE EGG HARBOR TWP	64.35	54.70	74.00
1518	LONG BEACH TWP	74.56	63.38	85.74
1519	MANCHESTER TWP	64.93	55.19	74.67
1520	MANTOLOKING BORO	63.73	54.17	73.29
1521	OCEAN TWP	64.62	54.93	74.31
1522	OCEAN GATE BORO	58.82	50.00	67.64
1523	PINE BEACH BORO	90.03	76.53	103.53
1524	PLUMSTED TWP	67.02	56.97	77.07
1525	POINT PLEASANT BORO	65.74	55.88	75.60
1526	PT PLEASANT BEACH BORO	66.14	56.22	76.06
1527	SEASIDE HEIGHTS BORO	61.17	51.99	70.35
1528	SEASIDE PARK BORO	69.41	59.00	79.82
1529	SHIP BOTTOM BORO	61.58	52.34	70.82
1530	SOUTH TOMS RIVER BORO	66.56	56.58	76.54
1531	STAFFORD TWP	60.96	51.82	70.10
1532	SURF CITY BORO	65.36	55.56	75.16
1533	TUCKERTON BORO	67.60	57.46	77.74

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**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2024**

PASSAIC COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1601	BLOOMINGDALE BORO	62.34	52.99	71.69
1602	CLIFTON CITY	38.64	32.84	44.44
1603	HALEDON BORO	55.36	47.06	63.66
1604	HAWTHORNE BORO	80.00	68.00	92.00
1605	LITTLE FALLS TWP	70.66	60.06	81.26
1606	NORTH HALEDON BORO	69.82	59.35	80.29
1607	PASSAIC CITY	55.07	46.81	63.33
1608	PATERSON CITY	51.20	43.52	58.88
1609	POMPTON LAKES BORO	69.05	58.69	79.41
1610	PROSPECT PARK BORO	52.88	44.95	60.81
1611	RINGWOOD BORO	66.22	56.29	76.15
1612	TOTOWA BORO	61.45	52.23	70.67
1613	WANAQUE BORO	63.94	54.35	73.53
1614	WAYNE TWP	37.91	32.22	43.60
1615	WEST MILFORD TWP	65.46	55.64	75.28
1616	WOODLAND PARK BORO	73.27	62.28	84.26

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**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2024**

SALEM COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1701	ALLOWAY TWP	73.72	62.66	84.78
1702	CARNEYS POINT TWP	73.74	62.68	84.80
1703	ELMER BORO	77.96	66.27	89.65
1704	ELSINBORO TWP	89.09	75.73	102.45
1705	LOWER ALLOWAY CREEK TWP	64.82	55.10	74.54
1706	MANNINGTON TWP	91.24	77.55	104.93
1707	OLDMANS TWP	88.06	74.85	101.27
1708	PENNS GROVE BORO	72.22	61.39	83.05
1709	PENNSVILLE TWP	80.28	68.24	92.32
1710	PILESGROVE TWP	78.42	66.66	90.18
1711	PITTSGROVE TWP	70.88	60.25	81.51
1712	QUINTON TWP	70.82	60.20	81.44
1713	SALEM CITY	66.03	56.13	75.93
1714	UPPER PITTSGROVE TWP	83.55	71.02	96.08
1715	WOODSTOWN BORO	83.93	71.34	96.52

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**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2024**

SOMERSET COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1801	BEDMINSTER TWP	97.13	82.56	111.70
1802	BERNARDS TWP	95.82	81.45	110.19
1803	BERNARDSVILLE BORO	97.77	83.10	112.44
1804	BOUND BROOK BORO	99.10	84.23	113.97
1805	BRANCBURG TWP	95.73	81.37	110.09
1806	BRIDGEWATER TWP	94.28	80.14	108.42
1807	FAR HILLS BORO	103.21	87.73	118.69
1808	FRANKLIN TWP	95.87	81.49	110.25
1809	GREEN BROOK TWP	96.32	81.87	110.77
1810	HILLSBOROUGH TWP	87.66	74.51	100.81
1811	MANVILLE BORO	99.60	84.66	114.54
1812	MILLSTONE BORO	88.69	75.39	101.99
1813	MONTGOMERY TWP	64.64	54.94	74.34
1814	NORTH PLAINFIELD BORO	63.93	54.34	73.52
1815	PEAPACK GLADSTONE BORO	95.51	81.18	109.84
1816	RARITAN BORO	71.49	60.77	82.21
1817	ROCKY HILL BORO	95.83	81.46	110.20
1818	SOMERVILLE BORO	69.64	59.19	80.09
1819	SO BOUND BROOK BORO	68.61	58.32	78.90
1820	WARREN TWP	99.41	84.50	114.32
1821	WATCHUNG BORO	96.74	82.23	111.25

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**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2024**

SUSSEX COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1901	ANDOVER BORO	81.09	68.93	93.25
1902	ANDOVER TWP	69.85	59.37	80.33
1903	BRANCHVILLE BORO	86.31	73.36	99.26
1904	BYRAM TWP	72.00	61.20	82.80
1905	FRANKFORD TWP	73.75	62.69	84.81
1906	FRANKLIN BORO	109.86	93.38	126.34
1907	FREDON TWP	78.71	66.90	90.52
1908	GREEN TWP	69.96	59.47	80.45
1909	HAMBURG BORO	68.38	58.12	78.64
1910	HAMPTON TWP	68.08	57.87	78.29
1911	HARDYSTON TWP	71.56	60.83	82.29
1912	HOPATCONG BORO	62.52	53.14	71.90
1913	LAFAYETTE TWP	73.92	62.83	85.01
1914	MONTAGUE TWP	77.48	65.86	89.10
1915	NEWTON TOWN	69.29	58.90	79.68
1916	OGDENSBURG BORO	73.06	62.10	84.02
1917	SANDYSTON TWP	69.22	58.84	79.60
1918	SPARTA TWP	70.81	60.19	81.43
1919	STANHOPE BORO	69.22	58.84	79.60
1920	STILLWATER TWP	65.46	55.64	75.28
1921	SUSSEX BORO	80.16	68.14	92.18
1922	VERNON TWP	89.48	76.06	102.90
1923	WALPACK TWP	89.43	76.02	102.84
1924	WANTAGE TWP	77.68	66.03	89.33

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**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2024**

UNION COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2001	BERKELEY HEIGHTS TWP	46.15	39.23	53.07
2002	CLARK TWP	89.76	76.30	103.22
2003	CRANFORD TWP	31.45	26.73	36.17
2004	ELIZABETH CITY	7.02	5.97	8.07
2005	FANWOOD BORO	81.43	69.22	93.64
2006	GARWOOD BORO	81.80	69.53	94.07
2007	HILLSIDE TWP	31.01	26.36	35.66
2008	KENILWORTH BORO	32.68	27.78	37.58
2009	LINDEN CITY	31.71	26.95	36.47
2010	MOUNTAINSIDE BORO	78.54	66.76	90.32
2011	NEW PROVIDENCE BORO	41.56	35.33	47.79
2012	PLAINFIELD CITY	29.81	25.34	34.28
2013	RAHWAY CITY	36.95	31.41	42.49
2014	ROSELLE BORO	35.04	29.78	40.30
2015	ROSELLE PARK BORO	60.35	51.30	69.40
2016	SCOTCH PLAINS TWP	18.74	15.93	21.55
2017	SPRINGFIELD TWP	93.37	79.36	107.38
2018	SUMMIT CITY	35.75	30.39	41.11
2019	UNION TWP	10.41	8.85	11.97
2020	WESTFIELD TOWN	85.43	72.62	98.24
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 2024**

WARREN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2101	ALLAMUCHY TWP	65.99	56.09	75.89
2102	ALPHA BORO	79.08	67.22	90.94
2103	BELVIDERE TOWN	108.68	92.38	124.98
2104	BLAIRSTOWN TWP	73.27	62.28	84.26
2105	FRANKLIN TWP	78.41	66.65	90.17
2106	FRELINGHUYSEN TWP	80.14	68.12	92.16
2107	GREENWICH TWP	64.96	55.22	74.70
2108	HACKETTSTOWN TOWN	84.76	72.05	97.47
2109	HARDWICK TWP	65.45	55.63	75.27
2110	HARMONY TWP	60.32	51.27	69.37
2111	HOPE TWP	67.57	57.43	77.71
2112	INDEPENDENCE TWP	67.96	57.77	78.15
2113	KNOWLTON TWP	59.57	50.63	68.51
2114	LIBERTY TWP	68.94	58.60	79.28
2115	LOPATCONG TWP	87.14	74.07	100.21
2116	MANSFIELD TWP	73.03	62.08	83.98
2117	OXFORD TWP	61.16	51.99	70.33
2119	PHILLIPSBURG TOWN	72.04	61.23	82.85
2120	POHATCONG TWP	75.58	64.24	86.92
2121	WASHINGTON BORO	56.03	47.63	64.43
2122	WASHINGTON TWP	70.28	59.74	80.82
2123	WHITE TWP	75.23	63.95	86.51

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