

**CHAPTER 123 LAWS OF 1973 - AS AMENDED BY TAX COURT
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2012**

CAPE MAY COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0501	AVALON BORO	92.58	78.69	106.47
0502	CAPE MAY CITY	96.76	82.25	111.27
0503	CAPE MAY POINT BORO	98.79	83.97	113.61
0504	DENNIS TWP	114.10	96.98	131.22
0505	LOWER TWP	101.82	86.55	117.09
0506	MIDDLE TWP	106.97	90.92	123.02
0507	NORTH WILDWOOD CITY	97.48	82.86	112.10
0508	OCEAN CITY CITY	105.03	89.28	120.78
0509	SEA ISLE CITY CITY	108.64	92.34	124.94
0510	STONE HARBOR BORO	99.78	84.81	114.75
0511	UPPER TWP	104.60	88.91	120.29
0512	WEST CAPE MAY BORO	91.16	77.49	104.83
0513	WEST WILDWOOD BORO	100.53	85.45	115.61
0514	WILDWOOD CITY	98.70	83.89	113.51
0515	WILDWOOD CREST BORO	102.89	87.46	118.32
0516	WOODBINE BORO ***	92.88	78.95	106.81

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

*** ADMINISTRATIVE CORRECTION