



2027

2027

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

**CERTIFICATION OF THE 2026 AVERAGE RATIOS
AND
COMMON LEVEL RANGES FOR USE IN TAX YEAR 2027**

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

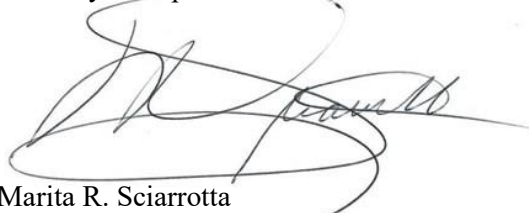
Pursuant to the requirements of **N.J.S.A. 54:1-35b**, I, as Director of the Division of Taxation in the Department of the Treasury of the State of New Jersey, certify that the attached is a true copy of the list of the Common Level Range and the Average Ratio, as defined by **N.J.S.A. 54:1-35a**, for each taxing district, promulgated by me as of October 1, 2026, 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 22nd day of September 2026.

Published by Property Administration

cc: State Treasurer – Aaron Binder
OMB – Tariq Shabazz


Marita R. Sciarrotta
Director, Division of Taxation

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ATLANTIC COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0101	ABSECON CITY	58.24	49.50	66.98
0102	ATLANTIC CITY CITY	54.87	46.64	63.10
0103	BRIGANTINE CITY	48.92	41.58	56.26
0104	BUENA BORO	62.76	53.35	72.17
0105	BUENA VISTA TWP	63.12	53.65	72.59
0106	CORBIN CITY CITY	57.14	48.57	65.71
0107	EGG HARBOR CITY	48.61	41.32	55.90
0108	EGG HARBOR TWP	57.80	49.13	66.47
0109	ESTELL MANOR CITY	52.25	44.41	60.09
0110	FOLSOM BORO	59.99	50.99	68.99
0111	GALLOWAY TWP	51.69	43.94	59.44
0112	HAMILTON TWP	51.11	43.44	58.78
0113	HAMMONTON TOWN	66.10	56.19	76.02
0114	LINWOOD CITY	60.19	51.16	69.22
0115	LONGPORT BORO	49.10	41.74	56.47
0116	MARGATE CITY CITY	43.78	37.21	50.35
0117	MULLICA TWP	52.70	44.80	60.61
0118	NORTHFIELD CITY	57.93	49.24	66.62
0119	PLEASANTVILLE CITY	52.57	44.68	60.46
0120	PORT REPUBLIC CITY	49.34	41.94	56.74
0121	SOMERS POINT CITY	55.02	46.77	63.27
0122	VENTNOR CITY	44.89	38.16	51.62
0123	WEYMOUTH TWP	54.42	46.26	62.58

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BERGEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0201	ALLENDAL E BORO	89.97	76.47	103.47
0202	ALPINE BORO	86.74	73.73	99.75
0203	BERGENFIELD BORO	50.26	42.72	57.80
0204	BOGOTA BORO	85.74	72.88	98.60
0205	CARLSTADT BORO	98.05	83.34	112.76
0206	CLIFFSIDE PARK BORO	60.06	51.05	69.07
0207	CLOSTER BORO	90.05	76.54	103.56
0208	CRESSKILL BORO	85.04	72.28	97.80
0209	DEMAREST BORO	96.89	82.36	111.42
0210	DUMONT BORO	95.24	80.95	109.53
0211	ELMWOOD PARK BORO	108.46	92.19	124.73
0212	E RUTHERFORD BORO	94.28	80.14	108.42
0213	EDGEWATER BORO	91.93	78.14	105.72
0214	EMERSON BORO	63.38	53.87	72.89
0215	ENGLEWOOD CITY	58.12	49.40	66.84
0216	ENGLEWOOD CLIFFS BORO	77.83	66.16	89.50
0217	FAIRLAWN BORO	53.46	45.44	61.48
0218	FAIRVIEW BORO	81.45	69.23	93.67
0219	FORT LEE BORO	60.88	51.75	70.01
0220	FRANKLIN LAKES BORO	66.17	56.24	76.10
0221	GARFIELD CITY	47.06	40.00	54.12
0222	GLEN ROCK BORO	57.45	48.83	66.07
0223	HACKENSACK CITY	69.95	59.46	80.44
0224	HARRINGTON PARK BORO	61.22	52.04	70.40
0225	HASBROUCK HGHTS BORO	93.16	79.19	107.13
0226	HAWORTH BORO	55.60	47.26	63.94
0227	HILLSDALE BORO	60.20	51.17	69.23
0228	HOHOKUS BORO	94.22	80.09	108.35
0229	LEONIA BORO	100.16	85.14	115.18
0230	LITTLE FERRY BORO	88.07	74.86	101.28
0231	LODI BORO	48.00	40.80	55.20
0232	LYNDHURST TWP	85.26	72.47	98.05
0233	MAHWAH TWP	63.77	54.20	73.34
0234	MAYWOOD BORO	82.46	70.09	94.83
0235	MIDLAND PARK BORO	55.82	47.45	64.19
0236	MONTVALE BORO	63.82	54.25	73.39
0237	MOONACHIE BORO	99.79	84.82	114.76
0238	NEW MILFORD BORO	91.16	77.49	104.83
0239	NORTH ARLINGTON BORO	86.42	73.46	99.38
0240	NORTHVALE BORO	103.95	88.36	119.54
0241	NORWOOD BORO	100.89	85.76	116.02
0242	OAKLAND BORO	92.89	78.96	106.82

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BERGEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0243	OLD TAPPAN BORO	102.14	86.82	117.46
0244	ORADELL BORO	84.28	71.64	96.92
0245	PALISADES PARK BORO	90.86	77.23	104.49
0246	PARAMUS BORO	98.22	83.49	112.95
0247	PARK RIDGE BORO	58.83	50.01	67.65
0248	RAMSEY BORO	91.90	78.12	105.69
0249	RIDGEFIELD BORO	93.47	79.45	107.49
0250	RIDGEFIELD PARK VILLAGE	74.47	63.30	85.64
0251	RIDGEWOOD VILLAGE	56.09	47.68	64.50
0252	RIVEREDGE BORO	92.94	79.00	106.88
0253	RIVERVALE TWP	67.04	56.98	77.10
0254	ROCHELLE PARK TWP	99.22	84.34	114.10
0255	ROCKLEIGH BORO	119.50	101.58	137.43
0256	RUTHERFORD BORO	64.31	54.66	73.96
0257	SADDLE BROOK TWP	78.49	66.72	90.26
0258	SADDLE RIVER BORO	80.00	68.00	92.00
0259	SO HACKENSACK TWP	82.52	70.14	94.90
0260	TEANECK TWP	87.43	74.32	100.54
0261	TENAFLY BORO	58.89	50.06	67.72
0262	TETERBORO BORO	48.54	41.26	55.82
0263	UPPER SADDLE RIV BORO	55.03	46.78	63.28
0264	WALDWICK BORO	81.09	68.93	93.25
0265	WALLINGTON BORO	88.87	75.54	102.20
0266	WASHINGTON TWP	96.81	82.29	111.33
0267	WESTWOOD BORO	90.90	77.27	104.54
0268	WOODCLIFF LAKE BORO	86.28	73.34	99.22
0269	WOOD RIDGE BORO	100.99	85.84	116.14
0270	WYCKOFF TWP	70.06	59.55	80.57

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BURLINGTON COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0301	BASS RIVER TWP	59.03	50.18	67.88
0302	BEVERLY CITY	54.57	46.38	62.76
0303	BORDENTOWN CITY	57.20	48.62	65.78
0304	BORDENTOWN TWP	55.53	47.20	63.86
0305	BURLINGTON CITY	57.81	49.14	66.48
0306	BURLINGTON TWP	58.49	49.72	67.26
0307	CHESTERFIELD TWP	59.95	50.96	68.94
0308	CINNAMINSON TWP	51.81	44.04	59.58
0309	DELANCO TWP	57.14	48.57	65.71
0310	DELRAN TWP	50.00	42.50	57.50
0311	EASTAMPTON TWP	53.03	45.08	60.98
0312	EDGEWATER PARK TWP	62.38	53.02	71.74
0313	EVESHAM TWP	58.82	50.00	67.64
0314	FIELDSBORO BORO	60.47	51.40	69.54
0315	FLORENCE TWP	75.51	64.18	86.84
0316	HAINESPORT TWP	55.00	46.75	63.25
0317	LUMBERTON TWP	59.17	50.29	68.05
0318	MANSFIELD TWP	49.50	42.08	56.93
0319	MAPLE SHADE TWP	55.17	46.89	63.45
0320	MEDFORD TWP	54.29	46.15	62.43
0321	MEDFORD LAKES BORO	49.05	41.69	56.41
0322	MOORESTOWN TWP	56.57	48.08	65.06
0323	MT HOLLY TWP	56.67	48.17	65.17
0324	MT LAUREL TWP	60.16	51.14	69.18
0325	NEW HANOVER TWP	42.21	35.88	48.54
0326	NO HANOVER TWP	58.66	49.86	67.46
0327	PALMYRA BORO	50.24	42.70	57.78
0328	PEMBERTON BORO	60.89	51.76	70.02
0329	PEMBERTON TWP	55.35	47.05	63.65
0330	RIVERSIDE TWP	52.54	44.66	60.42
0331	RIVERTON BORO	51.63	43.89	59.37
0332	SHAMONG TWP	54.55	46.37	62.73
0333	SOUTHAMPTON TWP	48.45	41.18	55.72
0334	SPRINGFIELD TWP	54.20	46.07	62.33
0335	TABERNACLE TWP	53.99	45.89	62.09
0336	WASHINGTON TWP	55.30	47.01	63.60
0337	WESTAMPTON TWP	64.79	55.07	74.51
0338	WILLINGBORO TWP	53.14	45.17	61.11
0339	WOODLAND TWP	62.42	53.06	71.78
0340	WRIGHTSTOWN BORO	49.70	42.25	57.16

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CAMDEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0401	AUDUBON BORO	53.79	45.72	61.86
0402	AUDUBON PARK BORO	99.89	84.91	114.87
0403	BARRINGTON BORO	50.93	43.29	58.57
0404	BELLMAWR BORO	58.29	49.55	67.03
0405	BERLIN BORO	59.86	50.88	68.84
0406	BERLIN TWP	52.99	45.04	60.94
0407	BROOKLAWN BORO	48.82	41.50	56.14
0408	CAMDEN CITY	50.95	43.31	58.59
0409	CHERRY HILL TWP	51.60	43.86	59.34
0410	CHESILHURST BORO	59.08	50.22	67.94
0411	CLEMENTON BORO	59.59	50.65	68.53
0412	COLLINGSWOOD BORO	102.08	86.77	117.39
0413	GIBBSBORO BORO	63.89	54.31	73.47
0414	GLOUCESTER CITY	48.18	40.95	55.41
0415	GLOUCESTER TWP	52.22	44.39	60.05
0416	HADDON TWP	95.38	81.07	109.69
0417	HADDONFIELD BORO	64.85	55.12	74.58
0418	HADDON HEIGHTS BORO	70.54	59.96	81.12
0419	HI NELLA BORO	58.54	49.76	67.32
0420	LAUREL SPRINGS BORO	56.65	48.15	65.15
0421	LAWNSIDE BORO	54.21	46.08	62.34
0422	LINDENWOLD BORO	111.88	95.10	128.66
0423	MAGNOLIA BORO	55.75	47.39	64.11
0424	MERCHANTVILLE BORO	51.21	43.53	58.89
0425	MOUNT EPHRAIM BORO	52.05	44.24	59.86
0426	OAKLYN BORO	49.08	41.72	56.44
0427	PENNSAUKEN TWP	98.13	83.41	112.85
0428	PINE HILL BORO	105.54	89.71	121.37
0430	RUNNEMEDE BORO	50.86	43.23	58.49
0431	SOMERDALE BORO	54.35	46.20	62.50
0432	STRATFORD BORO	53.86	45.78	61.94
0433	TAVISTOCK BORO	100.00	85.00	115.00
0434	VOORHEES TWP	96.16	81.74	110.58
0435	WATERFORD TWP	50.47	42.90	58.04
0436	WINSLOW TWP	54.29	46.15	62.43
0437	WOODLYNNE BORO	38.50	32.73	44.28

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CAPE MAY COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0501	AVALON BORO	51.90	44.12	59.69
0502	CAPE MAY CITY	47.72	40.56	54.88
0503	CAPE MAY POINT BORO	49.90	42.42	57.39
0504	DENNIS TWP	61.17	51.99	70.35
0505	LOWER TWP	44.27	37.63	50.91
0506	MIDDLE TWP	60.51	51.43	69.59
0507	NORTH WILDWOOD CITY	46.42	39.46	53.38
0508	OCEAN CITY CITY	48.33	41.08	55.58
0509	SEA ISLE CITY CITY	45.87	38.99	52.75
0510	STONE HARBOR BORO	46.11	39.19	53.03
0511	UPPER TWP	54.04	45.93	62.15
0512	WEST CAPE MAY BORO	39.03	33.18	44.88
0513	WEST WILDWOOD BORO	41.77	35.50	48.04
0514	WILDWOOD CITY	42.26	35.92	48.60
0515	WILDWOOD CREST BORO	49.92	42.43	57.41
0516	WOODBINE BORO	77.84	66.16	89.52

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CUMBERLAND COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0601	BRIDGETON CITY	50.66	43.06	58.26
0602	COMMERCIAL TWP	68.90	58.57	79.24
0603	DEERFIELD TWP	58.37	49.61	67.13
0604	DOWNE TWP	69.57	59.13	80.01
0605	FAIRFIELD TWP	79.14	67.27	91.01
0606	GREENWICH TWP	70.27	59.73	80.81
0607	HOPEWELL TWP	55.53	47.20	63.86
0608	LAWRENCE TWP	65.79	55.92	75.66
0609	MAURICE RIVER TWP	81.30	69.11	93.50
0610	MILLVILLE CITY	52.68	44.78	60.58
0611	SHILOH BORO	78.84	67.01	90.67
0612	STOW CREEK TWP	76.83	65.31	88.35
0613	UPPER DEERFIELD TWP	64.29	54.65	73.93
0614	VINELAND CITY	57.67	49.02	66.32

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ESSEX COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0701	BELLEVILLE TWP	54.78	46.56	63.00
0702	BLOOMFIELD TWP	58.66	49.86	67.46
0703	CALDWELL BORO TWP	61.80	52.53	71.07
0704	CEDAR GROVE TWP	96.97	82.42	111.52
0705	EAST ORANGE CITY	82.14	69.82	94.46
0706	ESSEX FELS TWP	71.08	60.42	81.74
0707	FAIRFIELD TWP	59.48	50.56	68.40
0708	GLEN RIDGE TWP	88.40	75.14	101.66
0709	IRVINGTON TWP	101.95	86.66	117.24
0710	LIVINGSTON TWP	63.44	53.92	72.96
0711	MAPLEWOOD TWP	88.17	74.94	101.40
0712	MILLBURN TWP	66.18	56.25	76.11
0713	MONTCLAIR TWP	52.38	44.52	60.24
0714	NEWARK CITY	35.83	30.46	41.20
0715	NORTH CALDWELL TWP	66.39	56.43	76.35
0716	NUTLEY TWP	77.54	65.91	89.17
0717	ORANGE CITY TWP	77.47	65.85	89.09
0718	ROSELAND BORO	84.08	71.47	96.69
0719	SOUTH ORANGE VILLAGE TWP	86.95	73.91	99.99
0720	VERONA TWP	91.97	78.17	105.77
0721	WEST CALDWELL TWP	60.71	51.60	69.82
0722	WEST ORANGE TWP	93.01	79.06	106.96

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GLOUCESTER COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0801	CLAYTON BORO	101.90	86.62	117.19
0802	DEPTFORD TWP	56.20	47.77	64.63
0803	EAST GREENWICH TWP	60.40	51.34	69.46
0804	ELK TWP	54.75	46.54	62.96
0805	FRANKLIN TWP	55.35	47.05	63.65
0806	GLASSBORO BORO	56.23	47.80	64.66
0807	GREENWICH TWP	53.14	45.17	61.11
0808	HARRISON TWP	58.43	49.67	67.19
0809	LOGAN TWP	93.66	79.61	107.71
0810	MANTUA TWP	81.73	69.47	93.99
0811	MONROE TWP	56.67	48.17	65.17
0812	NATIONAL PARK BORO	54.04	45.93	62.15
0813	NEWFIELD BORO	57.02	48.47	65.57
0814	PAULSBORO BORO	57.16	48.59	65.73
0815	PITMAN BORO	64.67	54.97	74.37
0816	SO HARRISON TWP	55.58	47.24	63.92
0817	SWEDESBORO BORO	56.24	47.80	64.68
0818	WASHINGTON TWP	54.81	46.59	63.03
0819	WENONAH BORO	57.56	48.93	66.19
0820	WEST DEPTFORD TWP	87.90	74.72	101.09
0821	WESTVILLE BORO	92.88	78.95	106.81
0822	WOODBURY CITY	56.73	48.22	65.24
0823	WOODBURY HEIGHTS BORO	61.33	52.13	70.53
0824	WOOLWICH TWP	59.83	50.86	68.80

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HUDSON COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0901	BAYONNE CITY	62.97	53.52	72.42
0902	EAST NEWARK BORO	42.07	35.76	48.38
0903	GUTTENBERG TOWN	53.15	45.18	61.12
0904	HARRISON TOWN	61.78	52.51	71.05
0905	HOBOKEN CITY	55.86	47.48	64.24
0906	JERSEY CITY CITY	66.69	56.69	76.69
0907	KEARNY TOWN	14.37	12.21	16.53
0908	NORTH BERGEN TWP	80.23	68.20	92.26
0909	SECAUCUS TOWN	34.93	29.69	40.17
0910	UNION CITY CITY	94.11	79.99	108.23
0911	WEEHAWKEN TWP	79.92	67.93	91.91
0912	WEST NEW YORK TOWN	18.55	15.77	21.33

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HUNTERDON COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1001	ALEXANDRIA TWP	60.15	51.13	69.17
1002	BETHLEHEM TWP	98.05	83.34	112.76
1003	BLOOMSBURY BORO	57.49	48.87	66.11
1004	CALIFON BORO	66.06	56.15	75.97
1005	CLINTON TOWN	82.70	70.30	95.11
1006	CLINTON TWP	66.96	56.92	77.00
1007	DELAWARE TWP	59.95	50.96	68.94
1008	EAST AMWELL TWP	60.21	51.18	69.24
1009	FLEMINGTON BORO	99.93	84.94	114.92
1010	FRANKLIN TWP	72.07	61.26	82.88
1011	FRENCHTOWN BORO	88.88	75.55	102.21
1012	GLEN GARDNER BORO	101.42	86.21	116.63
1013	HAMPTON BORO	73.57	62.53	84.61
1014	HIGH BRIDGE BORO	98.54	83.76	113.32
1015	HOLLAND TWP	55.48	47.16	63.80
1016	KINGWOOD TWP	94.79	80.57	109.01
1017	LAMBERTVILLE CITY	79.62	67.68	91.56
1018	LEBANON BORO	68.45	58.18	78.72
1019	LEBANON TWP	63.88	54.30	73.46
1020	MILFORD BORO	113.30	96.31	130.30
1021	RARITAN TWP	63.49	53.97	73.01
1022	READINGTON TWP	67.41	57.30	77.52
1023	STOCKTON BORO	84.93	72.19	97.67
1024	TEWKSBURY TWP	69.00	58.65	79.35
1025	UNION TWP	83.43	70.92	95.94
1026	WEST AMWELL TWP	95.60	81.26	109.94

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MERCER COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1101	EAST WINDSOR TWP	53.56	45.53	61.59
1102	EWING TWP	60.52	51.44	69.60
1103	HAMILTON TWP	58.68	49.88	67.48
1104	HIGHTSTOWN BORO	50.07	42.56	57.58
1105	HOPEWELL BORO	66.31	56.36	76.26
1106	HOPEWELL TWP	68.00	57.80	78.20
1107	LAWRENCE TWP	72.01	61.21	82.81
1108	PENNINGTON BORO	68.45	58.18	78.72
1111	TRENTON CITY	50.66	43.06	58.26
1112	ROBBINSVILLE TWP	57.45	48.83	66.07
1113	WEST WINDSOR TWP	59.42	50.51	68.33
1114	PRINCETON	59.36	50.46	68.26

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CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2027

MIDDLESEX COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1201	CARTERET BORO	106.50	90.53	122.48
1202	CRANBURY TWP	64.04	54.43	73.65
1203	DUNELLEN BORO	99.90	84.92	114.89
1204	EAST BRUNSWICK TWP	15.72	13.36	18.08
1205	EDISON TWP	28.74	24.43	33.05
1206	HELMETTA BORO	51.35	43.65	59.05
1207	HIGHLAND PARK BORO	88.00	74.80	101.20
1208	JAMESBURG BORO	27.59	23.45	31.73
1209	METUCHEN BORO	28.54	24.26	32.82
1210	MIDDLESEX BORO	93.40	79.39	107.41
1211	MILLTOWN BORO	32.37	27.51	37.23
1212	MONROE TWP	50.08	42.57	57.59
1213	NEW BRUNSWICK CITY	70.05	59.54	80.56
1214	NORTH BRUNSWICK TWP	31.33	26.63	36.03
1215	OLD BRIDGE TWP	27.53	23.40	31.66
1216	PERTH AMBOY CITY	58.76	49.95	67.57
1217	PISCATAWAY TWP	91.77	78.00	105.54
1218	PLAINSBORO TWP	71.54	60.81	82.27
1219	SAYREVILLE BORO	29.70	25.25	34.16
1220	SOUTH AMBOY CITY	56.73	48.22	65.24
1221	SOUTH BRUNSWICK TWP	26.39	22.43	30.35
1222	SOUTH PLAINFIELD BORO	21.89	18.61	25.17
1223	SOUTH RIVER BORO	57.51	48.88	66.14
1224	SPOTSWOOD BORO	52.02	44.22	59.82
1225	WOODBRIIDGE TWP	16.29	13.85	18.73

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CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2027

MONMOUTH COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1301	ABERDEEN TWP	102.63	87.24	118.02
1302	ALLENHURST BORO	106.36	90.41	122.31
1303	ALLENTOWN BORO	57.50	48.88	66.13
1304	ASBURY PARK CITY	99.85	84.87	114.83
1305	ATLANTIC HIGHLANDS BORO	94.27	80.13	108.41
1306	AVON BY THE SEA BORO	64.96	55.22	74.70
1307	BELMAR BORO	51.98	44.18	59.78
1308	BRADLEY BEACH BORO	98.73	83.92	113.54
1309	BRIELLE BORO	97.36	82.76	111.96
1310	COLTS NECK TWP	96.41	81.95	110.87
1311	DEAL BORO	97.55	82.92	112.18
1312	EATONTOWN BORO	95.87	81.49	110.25
1313	ENGLISHTOWN BORO	99.95	84.96	114.94
1314	FAIR HAVEN BORO	90.76	77.15	104.37
1315	FARMINGDALE BORO	94.62	80.43	108.81
1316	FREEHOLD BORO	94.51	80.33	108.69
1317	FREEHOLD TWP	100.79	85.67	115.91
1318	HAZLET TWP	91.83	78.06	105.60
1319	HIGHLANDS BORO	95.73	81.37	110.09
1320	HOLMDEL TWP	101.32	86.12	116.52
1321	HOWELL TWP	96.29	81.85	110.73
1322	INTERLAKEN BORO	86.43	73.47	99.39
1323	KEANSBURG BORO	106.05	90.14	121.96
1324	KEYPORT BORO	91.93	78.14	105.72
1325	LITTLE SILVER BORO	95.20	80.92	109.48
1326	LOCH ARBOUR VILLAGE	124.07	105.46	142.68
1327	LONG BRANCH CITY	85.22	72.44	98.00
1328	MANALAPAN TWP	93.15	79.18	107.12
1329	MANASQUAN BORO	44.38	37.72	51.04
1330	MARLBORO TWP	57.69	49.04	66.34
1331	MATAWAN BORO	95.69	81.34	110.04
1332	MIDDLETOWN TWP	98.05	83.34	112.76
1333	MILLSTONE TWP	65.50	55.68	75.33
1334	MONMOUTH BEACH BORO	95.87	81.49	110.25
1335	NEPTUNE TWP	99.46	84.54	114.38
1336	NEPTUNE CITY BORO	96.40	81.94	110.86
1337	OCEAN TWP	93.29	79.30	107.28
1338	OCEANPORT BORO	90.31	76.76	103.86
1339	RED BANK BORO	98.03	83.33	112.73
1340	ROOSEVELT BORO	102.29	86.95	117.63
1341	RUMSON BORO	96.61	82.12	111.10
1342	SEA BRIGHT BORO	100.63	85.54	115.72

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CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2027

MONMOUTH COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1343	SEA GIRT BORO	93.88	79.80	107.96
1344	SHREWSBURY BORO	92.69	78.79	106.59
1345	SHREWSBURY TWP	121.07	102.91	139.23
1346	LAKE COMO BORO	98.53	83.75	113.31
1347	SPRING LAKE BORO	91.72	77.96	105.48
1348	SPRING LAKE HEIGHTS BOR	93.36	79.36	107.36
1349	TINTON FALLS BORO	96.41	81.95	110.87
1350	UNION BEACH BORO	97.59	82.95	112.23
1351	UPPER FREEHOLD TWP	99.63	84.69	114.57
1352	WALL TWP	54.13	46.01	62.25
1353	WEST LONG BRANCH BORO	96.19	81.76	110.62

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CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2027

MORRIS COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1401	BOONTON TOWN	58.15	49.43	66.87
1402	BOONTON TWP	64.08	54.47	73.69
1403	BUTLER BORO	88.80	75.48	102.12
1404	CHATHAM BORO	77.07	65.51	88.63
1405	CHATHAM TWP	61.27	52.08	70.46
1406	CHESTER BORO	83.53	71.00	96.06
1407	CHESTER TWP	69.73	59.27	80.19
1408	DENVILLE TWP	61.04	51.88	70.20
1409	DOVER TOWN	56.91	48.37	65.45
1410	EAST HANOVER TWP	49.22	41.84	56.60
1411	FLORHAM PARK BORO	63.55	54.02	73.08
1412	HANOVER TWP	60.00	51.00	69.00
1413	HARDING TWP	69.68	59.23	80.13
1414	JEFFERSON TWP	63.43	53.92	72.94
1415	KINNELON BORO	69.22	58.84	79.60
1416	LINCOLN PARK BORO	84.75	72.04	97.46
1417	MADISON BORO	57.23	48.65	65.81
1418	MENDHAM BORO	64.76	55.05	74.47
1419	MENDHAM TWP	94.22	80.09	108.35
1420	MINE HILL TWP	60.27	51.23	69.31
1421	MONTVILLE TWP	63.69	54.14	73.24
1422	MORRIS TWP	70.24	59.70	80.78
1423	MORRIS PLAINS BORO	61.27	52.08	70.46
1424	MORRISTOWN TOWN	81.45	69.23	93.67
1425	MOUNTAIN LAKES BORO	90.37	76.81	103.93
1426	MOUNT ARLINGTON BORO	75.42	64.11	86.73
1427	MOUNT OLIVE TWP	59.27	50.38	68.16
1428	NETCONG BORO	64.70	55.00	74.41
1429	PARSIPPANY TR HLS TWP	62.98	53.53	72.43
1430	LONG HILL TWP	86.35	73.40	99.30
1431	PEQUANNOCK TWP	86.22	73.29	99.15
1432	RANDOLPH TWP	65.33	55.53	75.13
1433	RIVERDALE BORO	94.42	80.26	108.58
1434	ROCKAWAY BORO	61.06	51.90	70.22
1435	ROCKAWAY TWP	88.51	75.23	101.79
1436	ROXBURY TWP	60.78	51.66	69.90
1437	VICTORY GARDENS BORO	105.32	89.52	121.12
1438	WASHINGTON TWP	65.05	55.29	74.81
1439	WHARTON BORO	92.51	78.63	106.39

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CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2027

OCEAN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1501	BARNEGAT TWP	51.91	44.12	59.70
1502	BARNEGAT LIGHT BORO	49.69	42.24	57.14
1503	BAY HEAD BORO	50.68	43.08	58.28
1504	BEACH HAVEN BORO	45.81	38.94	52.68
1505	BEACHWOOD BORO	49.48	42.06	56.90
1506	BERKELEY TWP	50.15	42.63	57.67
1507	BRICK TWP	51.31	43.61	59.01
1508	TOMS RIVER TWP	71.62	60.88	82.36
1509	EAGLESWOOD TWP	57.80	49.13	66.47
1510	HARVEY CEDARS BORO	51.14	43.47	58.81
1511	ISLAND HEIGHTS BORO	59.99	50.99	68.99
1512	JACKSON TWP	94.97	80.72	109.22
1513	LACEY TWP	57.03	48.48	65.58
1514	LAKEHURST BORO	77.26	65.67	88.85
1515	LAKEWOOD TWP	47.71	40.55	54.87
1516	LAVALLETTE BORO	52.17	44.34	60.00
1517	LITTLE EGG HARBOR TWP	50.10	42.59	57.62
1518	LONG BEACH TWP	61.02	51.87	70.17
1519	MANCHESTER TWP	93.72	79.66	107.78
1520	MANTOLOKING BORO	52.35	44.50	60.20
1521	OCEAN TWP	88.01	74.81	101.21
1522	OCEAN GATE BORO	86.03	73.13	98.93
1523	PINE BEACH BORO	73.81	62.74	84.88
1524	PLUMSTED TWP	100.10	85.09	115.12
1525	POINT PLEASANT BORO	48.52	41.24	55.80
1526	PT PLEASANT BEACH BORO	100.50	85.43	115.58
1527	SEASIDE HEIGHTS BORO	101.40	86.19	116.61
1528	SEASIDE PARK BORO	53.27	45.28	61.26
1529	SHIP BOTTOM BORO	48.85	41.52	56.18
1530	SOUTH TOMS RIVER BORO	49.97	42.47	57.47
1531	STAFFORD TWP	99.75	84.79	114.71
1532	SURF CITY BORO	52.24	44.40	60.08
1533	TUCKERTON BORO	50.10	42.59	57.62

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CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2027

PASSAIC COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1601	BLOOMINGDALE BORO	49.08	41.72	56.44
1602	CLIFTON CITY	30.25	25.71	34.79
1603	HALEDON BORO	42.34	35.99	48.69
1604	HAWTHORNE BORO	65.48	55.66	75.30
1605	LITTLE FALLS TWP	52.93	44.99	60.87
1606	NORTH HALEDON BORO	57.22	48.64	65.80
1607	PASSAIC CITY	43.81	37.24	50.38
1608	PATERSON CITY	91.34	77.64	105.04
1609	POMPTON LAKES BORO	57.05	48.49	65.61
1610	PROSPECT PARK BORO	37.69	32.04	43.34
1611	RINGWOOD BORO	53.34	45.34	61.34
1612	TOTOWA BORO	52.92	44.98	60.86
1613	WANAQUE BORO	51.38	43.67	59.09
1614	WAYNE TWP	33.82	28.75	38.89
1615	WEST MILFORD TWP	51.48	43.76	59.20
1616	WOODLAND PARK BORO	61.38	52.17	70.59

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CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2027

SALEM COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1701	ALLOWAY TWP	56.60	48.11	65.09
1702	CARNEYS POINT TWP	105.88	90.00	121.76
1703	ELMER BORO	58.62	49.83	67.41
1704	ELSINBORO TWP	71.56	60.83	82.29
1705	LOWER ALLOWAY CREEK TWP	157.62	133.98	181.26
1706	MANNINGTON TWP	65.57	55.73	75.41
1707	OLDMANS TWP	76.20	64.77	87.63
1708	PENNS GROVE BORO	53.99	45.89	62.09
1709	PENNSVILLE TWP	64.14	54.52	73.76
1710	PILESGROVE TWP	63.02	53.57	72.47
1711	PITTSGROVE TWP	55.54	47.21	63.87
1712	QUINTON TWP	73.54	62.51	84.57
1713	SALEM CITY	42.94	36.50	49.38
1714	UPPER PITTSGROVE TWP	66.26	56.32	76.20
1715	WOODSTOWN BORO	66.23	56.30	76.16

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CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2027

SOMERSET COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1801	BEDMINSTER TWP	97.67	83.02	112.32
1802	BERNARDS TWP	95.27	80.98	109.56
1803	BERNARDSVILLE BORO	100.34	85.29	115.39
1804	BOUND BROOK BORO	90.71	77.10	104.32
1805	BRANCHBURG TWP	92.28	78.44	106.12
1806	BRIDGEWATER TWP	85.90	73.02	98.79
1807	FAR HILLS BORO	102.80	87.38	118.22
1808	FRANKLIN TWP	93.75	79.69	107.81
1809	GREEN BROOK TWP	95.74	81.38	110.10
1810	HILLSBOROUGH TWP	90.80	77.18	104.42
1811	MANVILLE BORO	98.16	83.44	112.88
1812	MILLSTONE BORO	83.59	71.05	96.13
1813	MONTGOMERY TWP	52.81	44.89	60.73
1814	NORTH PLAINFIELD BORO	50.05	42.54	57.56
1815	PEAPACK GLADSTONE BORO	116.00	98.60	133.40
1816	RARITAN BORO	59.92	50.93	68.91
1817	ROCKY HILL BORO	95.05	80.79	109.31
1818	SOMERVILLE BORO	54.58	46.39	62.77
1819	SO BOUND BROOK BORO	57.93	49.24	66.62
1820	WARREN TWP	99.24	84.35	114.13
1821	WATCHUNG BORO	96.02	81.62	110.42

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CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2027

SUSSEX COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1901	ANDOVER BORO	60.62	51.53	69.71
1902	ANDOVER TWP	50.75	43.14	58.36
1903	BRANCHVILLE BORO	74.00	62.90	85.10
1904	BYRAM TWP	53.56	45.53	61.59
1905	FRANKFORD TWP	56.80	48.28	65.32
1906	FRANKLIN BORO	93.41	79.40	107.42
1907	FREDON TWP	61.97	52.67	71.27
1908	GREEN TWP	99.78	84.81	114.75
1909	HAMBURG BORO	100.99	85.84	116.14
1910	HAMPTON TWP	50.83	43.21	58.45
1911	HARDYSTON TWP	96.59	82.10	111.08
1912	HOPATCONG BORO	82.26	69.92	94.60
1913	LAFAYETTE TWP	61.11	51.94	70.28
1914	MONTAGUE TWP	50.85	43.22	58.48
1915	NEWTON TOWN	85.52	72.69	98.35
1916	OGDENSBURG BORO	55.70	47.35	64.06
1917	SANDYSTON TWP	51.18	43.50	58.86
1918	SPARTA TWP	55.27	46.98	63.56
1919	STANHOPE BORO	100.97	85.82	116.12
1920	STILLWATER TWP	52.24	44.40	60.08
1921	SUSSEX BORO	55.67	47.32	64.02
1922	VERNON TWP	87.73	74.57	100.89
1923	WALPACK TWP	93.58	79.54	107.62
1924	WANTAGE TWP	61.07	51.91	70.23

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CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2027

UNION COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2001	BERKELEY HEIGHTS TWP	33.97	28.87	39.07
2002	CLARK TWP	74.25	63.11	85.39
2003	CRANFORD TWP	24.26	20.62	27.90
2004	ELIZABETH CITY	86.98	73.93	100.03
2005	FANWOOD BORO	62.65	53.25	72.05
2006	GARWOOD BORO	69.81	59.34	80.28
2007	HILLSIDE TWP	23.33	19.83	26.83
2008	KENILWORTH BORO	27.88	23.70	32.06
2009	LINDEN CITY	22.90	19.47	26.34
2010	MOUNTAINSIDE BORO	68.56	58.28	78.84
2011	NEW PROVIDENCE BORO	32.42	27.56	37.28
2012	PLAINFIELD CITY	23.71	20.15	27.27
2013	RAHWAY CITY	26.32	22.37	30.27
2014	ROSELLE BORO	26.47	22.50	30.44
2015	ROSELLE PARK BORO	48.46	41.19	55.73
2016	SCOTCH PLAINS TWP	14.69	12.49	16.89
2017	SPRINGFIELD TWP	82.10	69.79	94.42
2018	SUMMIT CITY	30.44	25.87	35.01
2019	UNION TWP	8.03	6.83	9.23
2020	WESTFIELD TOWN	67.10	57.04	77.17
2021	WINFIELD TWP	100.10	85.09	115.12

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CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2027

WARREN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2101	ALLAMUCHY TWP	51.72	43.96	59.48
2102	ALPHA BORO	59.75	50.79	68.71
2103	BELVIDERE TOWN	73.44	62.42	84.46
2104	BLAIRSTOWN TWP	59.80	50.83	68.77
2105	FRANKLIN TWP	63.69	54.14	73.24
2106	FRELINGHUYSEN TWP	66.04	56.13	75.95
2107	GREENWICH TWP	53.54	45.51	61.57
2108	HACKETTSTOWN TOWN	65.56	55.73	75.39
2109	HARDWICK TWP	49.04	41.68	56.40
2110	HARMONY TWP	49.45	42.03	56.87
2111	HOPE TWP	55.88	47.50	64.26
2112	INDEPENDENCE TWP	53.34	45.34	61.34
2113	KNOWLTON TWP	47.40	40.29	54.51
2114	LIBERTY TWP	53.38	45.37	61.39
2115	LOPATCONG TWP	64.13	54.51	73.75
2116	MANSFIELD TWP	56.57	48.08	65.06
2117	OXFORD TWP	48.88	41.55	56.21
2119	PHILLIPSBURG TOWN	50.25	42.71	57.79
2120	POHATCONG TWP	53.26	45.27	61.25
2121	WASHINGTON BORO	43.63	37.09	50.17
2122	WASHINGTON TWP	54.87	46.64	63.10
2123	WHITE TWP	58.14	49.42	66.86

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