

2016

2016

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION

CERTIFICATION OF THE 2015 AVERAGE RATIOS
AND
COMMON LEVEL RANGES FOR USE IN THE TAX YEAR 2016

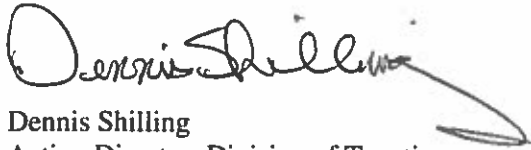
TO THE: Assessor of Each Municipality or County
Clerk of Each Municipality
Tax Administrator of Each County Board of Taxation

Pursuant to the provisions of Section 5, Chapter 123, Laws of 1973, as amended by Chapter 51, Laws of 1979, I, as Acting Director of the Division of Taxation in the Department of Treasury of the State of New Jersey, hereby certify that attached hereto is a true copy of the list setting forth 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, 2015, 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 after its promulgation, pursuant to N.J.S.A. 54:51A-4(c). Pursuant to N.J.S.A. 54:1-35a(a), any revision by the Tax Court to the average ratio in the Table of Equalized Valuations will be reflected by operation of law in a revised Certification of Average Ratios and Common Level Ranges to be issued on or before April 1, 2016. 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 first day of October, 2015.




Dennis Shilling
Acting Director, Division of Taxation

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cc: Acting State Treasurer – Robert A. Romano
OMB – David Ridolfino

**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2016**

ATLANTIC COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0101	ABSECON CITY	92.04	78.23	105.85
0102	ATLANTIC CITY CITY	87.47	74.35	100.59
0103	BRIGANTINE CITY	94.38	80.22	108.54
0104	BUENA BORO	113.03	96.08	129.98
0105	BUENA VISTA TWP	106.30	90.35	122.25
0106	CORBIN CITY CITY	67.82	57.65	77.99
0107	EGG HARBOR CITY	96.39	81.93	110.85
0108	EGG HARBOR TWP	97.61	82.97	112.25
0109	ESTELL MANOR CITY	92.50	78.63	106.38
0110	FOLSOM BORO	64.59	54.90	74.28
0111	GALLOWAY TWP	92.56	78.68	106.44
0112	HAMILTON TWP	92.96	79.02	106.90
0113	HAMMONTON TOWN	101.47	86.25	116.69
0114	LINWOOD CITY	102.09	86.78	117.40
0115	LONGPORT BORO	95.68	81.33	110.03
0116	MARGATE CITY CITY	91.53	77.80	105.26
0117	MULLICA TWP	57.70	49.04	66.36
0118	NORTHFIELD CITY	102.36	87.01	117.71
0119	PLEASANTVILLE CITY	106.66	90.66	122.66
0120	PORT REPUBLIC CITY	59.70	50.74	68.66
0121	SOMERS POINT CITY	103.27	87.78	118.76
0122	VENTNOR CITY	105.21	89.43	120.99
0123	WEYMOUTH TWP	90.87	77.24	104.50

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

CHAPTER 123 LAWS OF 1973

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2016 AS AMENDED BY TAX COURT OF NEW JERSEY

BERGEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0201	ALLENDALE BORO	98.20	83.47	112.93
0202	ALPINE BORO	84.95	72.21	97.69
0203	BERGENFIELD BORO	97.49	82.87	112.11
0204	BOGOTA BORO	90.53	76.95	104.11
0205	CARLSTADT BORO	91.30	77.60	105.00
0206	CLIFFSIDE PARK BORO	92.64	78.74	106.54
0207	CLOSTER BORO	97.76	83.10	112.42
0208	CRESSKILL BORO	83.02	70.57	95.47
0209	DEMAREST BORO	85.21	72.43	97.99
0210	DUMONT BORO	89.47	76.05	102.89
0211	ELMWOOD PARK BORO	98.68	83.88	113.48
0212	E RUTHERFORD BORO	93.57	79.53	107.61
0213	EDGEWATER BORO	85.86	72.98	98.74
0214	EMERSON BORO	95.67	81.32	110.02
0215	ENGLEWOOD CITY	92.28	78.44	106.12
0216	ENGLEWOOD CLIFFS BORO	104.56	88.88	120.24
0217	FAIRLAWN BORO	90.67	77.07	104.27
0218	FAIRVIEW BORO	88.25	75.01	101.49
0219	FORT LEE BORO	92.12	78.30	105.94
0220	FRANKLIN LAKES BORO	92.01	78.21	105.81
0221	GARFIELD CITY	96.94	82.40	111.48
0222	GLEN ROCK BORO	92.08	78.27	105.89
0223	HACKENSACK CITY	82.07	69.76	94.38
0224	HARRINGTON PARK BORO	91.73	77.97	105.49
0225	HASBROUCK HGHTS BORO	87.48	74.36	100.60

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BERGEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0226	HAWORTH BORO	84.49	71.82	97.16
0227	HILLSDALE BORO	93.52	79.49	107.55
0228	HOHOKUS BORO	88.38	75.12	101.64
0229	LEONIA BORO	90.45	76.88	104.02
0230	LITTLE FERRY BORO	94.14	80.02	108.26
0231	LODI BORO	91.16	77.49	104.83
0232	LYNDHURST TWP	96.47	82.00	110.94
0233	MAHWAH TWP	96.50	82.02	110.98
0234	MAYWOOD BORO	89.72	76.26	103.18
0235	MIDLAND PARK BORO	89.78	76.31	103.25
0236	MONTVALE BORO	94.01	79.91	108.11
0237	MOONACHIE BORO	83.00	70.55	95.45
0238	NEW MILFORD BORO	86.16	73.24	99.08
0239	NORTH ARLINGTON BORO	95.75	81.39	110.11
0240	NORTHVALE BORO **	91.08	77.42	104.74
0241	NORWOOD BORO	92.02	78.22	105.82
0242	OAKLAND BORO	92.03	78.23	105.83
0243	OLD TAPPAN BORO	100.69	85.59	115.79
0244	ORADELL BORO	84.48	71.81	97.15
0245	PALISADES PARK BORO	90.00	76.50	103.50
0246	PARAMUS BORO	91.69	77.94	105.44
0247	PARK RIDGE BORO	85.99	73.09	98.89
0248	RAMSEY BORO	84.06	71.45	96.67

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BERGEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0249	RIDGEFIELD BORO	90.51	76.93	104.09
0250	RIDGEFIELD PARK VILLAGE	97.82	83.15	112.49
0251	RIDGEWOOD VILLAGE	90.32	76.77	103.87
0252	RIVEREDGE BORO	86.17	73.24	99.10
0253	RIVERVALE TWP	103.17	87.69	118.65
0254	ROCHELLE PARK TWP	100.83	85.71	115.95
0255	ROCKLEIGH BORO	108.98	92.63	125.33
0256	RUTHERFORD BORO	98.26	83.52	113.00
0257	SADDLE BROOK TWP	79.90	67.91	91.89
0258	SADDLE RIVER BORO	89.13	75.76	102.50
0259	SO HACKENSACK TWP	95.57	81.23	109.91
0260	TEANECK TWP	95.00	80.75	109.25
0261	TENAFLY BORO	88.39	75.13	101.65
0262	TETERBORO BORO ***	107.06	91.00	123.12
0263	UPPER SADDLE RIV BORO	80.54	68.46	92.62
0264	WALDWICK BORO	102.22	86.89	117.55
0265	WALLINGTON BORO	98.02	83.32	112.72
0266	WASHINGTON TWP	92.92	78.98	106.86
0267	WESTWOOD BORO	89.60	76.16	103.04
0268	WOODCLIFF LAKE BORO	93.77	79.70	107.84
0269	WOOD RIDGE BORO	69.71	59.25	80.17
0270	WYCKOFF TWP	102.80	87.38	118.22

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

** AS AMENDED BY THE TAX COURT OF NEW JERSEY

*** ADMINISTRATIVE CORRECTION

**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2016**

BURLINGTON COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0301	BASS RIVER TWP	90.13	76.61	103.65
0302	BEVERLY CITY	102.67	87.27	118.07
0303	BORDENTOWN CITY	98.30	83.55	113.05
0304	BORDENTOWN TWP	89.80	76.33	103.27
0305	BURLINGTON CITY	97.19	82.61	111.77
0306	BURLINGTON TWP	88.35	75.10	101.60
0307	CHESTERFIELD TWP	100.60	85.51	115.69
0308	CINNAMINSON TWP	89.65	76.20	103.10
0309	DELANCO TWP	94.21	80.08	108.34
0310	DELRAN TWP	93.74	79.68	107.80
0311	EASTAMPTON TWP	94.43	80.27	108.59
0312	EDGEWATER PARK TWP	111.96	95.17	128.75
0313	EVESHAM TWP	100.07	85.06	115.08
0314	FIELDSBORO BORO	109.22	92.84	125.60
0315	FLORENCE TWP	105.85	89.97	121.73
0316	HAINESPORT TWP	95.29	81.00	109.58
0317	LUMBERTON TWP	105.23	89.45	121.01
0318	MANSFIELD TWP	82.00	69.70	94.30
0319	MAPLE SHADE TWP	91.14	77.47	104.81
0320	MEDFORD TWP	91.11	77.44	104.78
0321	MEDFORD LAKES BORO	99.97	84.97	114.97
0322	MOORESTOWN TWP	84.08	71.47	96.69
0323	MT HOLLY TWP	109.48	93.06	125.90

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BURLINGTON COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0324	MT LAUREL TWP	91.68	77.93	105.43
0325	NEW HANOVER TWP	73.81	62.74	84.88
0326	NO HANOVER TWP	101.30	86.10	116.50
0327	PALMYRA BORO	92.64	78.74	106.54
0328	PEMBERTON BORO	56.97	48.42	65.52
0329	PEMBERTON TWP	60.82	51.70	69.94
0330	RIVERSIDE TWP	104.55	88.87	120.23
0331	RIVERTON BORO	92.04	78.23	105.85
0332	SHAMONG TWP	95.28	80.99	109.57
0333	SOUTHAMPTON TWP	91.84	78.06	105.62
0334	SPRINGFIELD TWP	96.05	81.64	110.46
0335	TABERNACLE TWP	94.73	80.52	108.94
0336	WASHINGTON TWP	104.50	88.82	120.18
0337	WESTAMPTON TWP	98.86	84.03	113.69
0338	WILLINGBORO TWP	107.08	91.02	123.14
0339	WOODLAND TWP	112.80	95.88	129.72
0340	WRIGHTSTOWN BORO	76.18	64.75	87.61

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2016 AS AMENDED BY TAX COURT OF NEW JERSEY

CAMDEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0401	AUDUBON BORO	102.87	87.44	118.30
0402	AUDUBON PARK BORO ***	99.14	84.27	114.01
0403	BARRINGTON BORO	107.13	91.06	123.20
0404	BELLMAWR BORO	107.66	91.51	123.81
0405	BERLIN BORO	102.35	87.00	117.70
0406	BERLIN TWP	65.32	55.52	75.12
0407	BROOKLAWN BORO	121.78	103.51	140.05
0408	CAMDEN CITY	103.10	87.63	118.57
0409	CHERRY HILL TWNSHP	94.62	80.43	108.81
0410	CHESILHURST BORO	106.43	90.47	122.39
0411	CLEMENTON BORO	108.49	92.22	124.76
0412	COLLINGSWOOD BORO	101.69	86.44	116.94
0413	GIBBSBORO BORO	73.38	62.37	84.39
0414	GLOUCESTER CITY	89.08	75.72	102.44
0415	GLOUCESTER TWP	104.23	88.60	119.86
0416	HADDON TWP	95.07	80.81	109.33
0417	HADDONFIELD BORO	99.69	84.74	114.64
0418	HADDON HEIGHTS BORO	100.68	85.58	115.78
0419	HI NELLA BORO	113.80	96.73	130.87
0420	LAUREL SPRINGS BORO	68.61	58.32	78.90
0421	LAWNSIDE BORO	98.93	84.09	113.77
0422	LINDENWOLD BORO	97.63	82.99	112.27
0423	MAGNOLIA BORO	100.83	85.71	115.95
0424	MERCHANTVILLE BORO	98.38	83.62	113.14

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CAMDEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0425	MOUNT EPHRAIM BORO	99.17	84.29	114.05
0426	OAKLYN BORO	91.22	77.54	104.90
0427	PENNSAUKEN TWP	96.05	81.64	110.46
0428	PINE HILL BORO	114.28	97.14	131.42
0429	PINE VALLEY BORO ***	99.96	84.97	114.95
0430	RUNNEMEDE BORO	100.29	85.25	115.33
0431	SOMERDALE BORO	96.14	81.72	110.56
0432	STRATFORD BORO	96.91	82.37	111.45
0433	TAVISTOCK BORO	101.70	86.44	116.96
0434	VOORHEES TWP	91.07	77.41	104.73
0435	WATERFORD TWP	93.83	79.76	107.90
0436	WINSLOW TWP	99.63	84.69	114.57
0437	WOODLYNNE BORO	105.92	90.03	121.81

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*** ADMINISTRATIVE CORRECTION

**CHAPTER 123 LAWS OF 1973
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CAPE MAY COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0501	AVALON BORO	93.48	79.46	107.50
0502	CAPE MAY CITY	104.23	88.60	119.86
0503	CAPE MAY POINT BORO	116.28	98.84	133.72
0504	DENNIS TWP	100.10	85.08	115.12
0505	LOWER TWP	95.82	81.45	110.19
0506	MIDDLE TWP	104.15	88.53	119.77
0507	NORTH WILDWOOD CITY	106.62	90.63	122.61
0508	OCEAN CITY CITY	97.07	82.51	111.63
0509	SEA ISLE CITY CITY	109.95	93.46	126.44
0510	STONE HARBOR BORO	107.62	91.48	123.76
0511	UPPER TWP	92.31	78.46	106.16
0512	WEST CAPE MAY BORO	104.30	88.65	119.95
0513	WEST WILDWOOD BORO	111.02	94.37	127.67
0514	WILDWOOD CITY	99.85	84.87	114.83
0515	WILDWOOD CREST BORO	107.08	91.02	123.14
0516	WOODBINE BORO	117.26	99.67	134.85

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**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2016**

CUMBERLAND COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0601	BRIDGETON CITY	104.75	89.04	120.46
0602	COMMERCIAL TWP	127.70	108.54	146.86
0603	DEERFIELD TWP	96.30	81.85	110.75
0604	DOWNE TWP	109.99	93.49	126.49
0605	FAIRFIELD TWP	108.59	92.30	124.88
0606	GREENWICH TWP	82.17	69.84	94.50
0607	HOPEWELL TWP	80.08	68.07	92.09
0608	LAWRENCE TWP	112.89	95.96	129.82
0609	MAURICE RIVER TWP	102.08	86.77	117.39
0610	MILLVILLE CITY	91.99	78.19	105.79
0611	SHILOH BORO	117.40	99.79	135.01
0612	STOW CREEK TWP	103.61	88.07	119.15
0613	UPPER DEERFIELD TWP	102.08	86.77	117.39
0614	VINELAND CITY	93.85	79.77	107.93

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**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2016**

ESSEX COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0701	BELLEVILLE TWP	96.30	81.85	110.75
0702	BLOOMFIELD TWP	95.31	81.01	109.61
0703	CALDWELL BORO TWP	89.89	76.41	103.37
0704	CEDAR GROVE TWP	95.43	81.12	109.74
0705	EAST ORANGE CITY	91.95	78.16	105.74
0706	ESSEX FELS TWP	98.41	83.65	113.17
0707	FAIRFIELD TWP	85.80	72.93	98.67
0708	GLEN RIDGE TWP	88.28	75.04	101.52
0709	IRVINGTON TWP	89.53	76.10	102.96
0710	LIVINGSTON TWP	93.61	79.57	107.65
0711	MAPLEWOOD TWP	87.67	74.52	100.82
0712	MILLBURN TWP	86.30	73.35	99.25
0713	MONTCLAIR TWP	84.17	71.54	96.80
0714	NEWARK CITY	93.08	79.12	107.04
0715	NORTH CALDWELL TWP	92.12	78.30	105.94
0716	NUTLEY TWP	90.63	77.04	104.22
0717	ORANGE CITY TWP	89.64	76.19	103.09
0718	ROSELAND BORO	93.93	79.84	108.02
0719	SOUTH ORANGE VILLAGE TW	85.28	72.49	98.07
0720	VERONA TWP	87.22	74.14	100.30
0721	WEST CALDWELL TWP	97.84	83.16	112.52
0722	WEST ORANGE TWP	93.90	79.81	107.99

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**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2016**

GLOUCESTER COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0801	CLAYTON BORO	100.30	85.25	115.35
0802	DEPTFORD TWP	103.91	88.32	119.50
0803	EAST GREENWICH TWP	94.58	80.39	108.77
0804	ELK TWP	96.45	81.98	110.92
0805	FRANKLIN TWP	95.31	81.01	109.61
0806	GLASSBORO BORO	103.25	87.76	118.74
0807	GREENWICH TWP	96.12	81.70	110.54
0808	HARRISON TWP	95.19	80.91	109.47
0809	LOGAN TWP	92.28	78.44	106.12
0810	MANTUA TWP	98.14	83.42	112.86
0811	MONROE TWP	101.14	85.97	116.31
0812	NATIONAL PARK BORO	105.76	89.90	121.62
0813	NEWFIELD BORO	107.64	91.49	123.79
0814	PAULSBORO BORO	97.97	83.27	112.67
0815	PITMAN BORO	94.59	80.40	108.78
0816	SO HARRISON TWP	96.94	82.40	111.48
0817	SWEDESBORO BORO	97.86	83.18	112.54
0818	WASHINGTON TWP	94.79	80.57	109.01
0819	WENONAH BORO	99.24	84.35	114.13
0820	WEST DEPTFORD TWP	99.93	84.94	114.92

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GLOUCESTER COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0821	WESTVILLE BORO	95.11	80.84	109.38
0822	WOODBURY CITY	95.33	81.03	109.63
0823	WOODBURY HEIGHTS BORO	96.28	81.84	110.72
0824	WOOLWICH TWP	94.23	80.10	108.36

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**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2016**

HUDSON COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0901	BAYONNE CITY	41.84	35.56	48.12
0902	EAST NEWARK BORO	33.69	28.64	38.74
0903	GUTTENBERG TOWN	88.00	74.80	101.20
0904	HARRISON TOWN	40.39	34.33	46.45
0905	HOBOKEN CITY	84.16	71.54	96.78
0906	JERSEY CITY CITY	27.63	23.49	31.77
0907	KEARNY TOWN	29.66	25.21	34.11
0908	NORTH BERGEN TWP	49.27	41.88	56.66
0909	SECAUCUS TOWN	58.25	49.51	66.99
0910	UNION CITY CITY	43.47	36.95	49.99
0911	WEEHAWKEN TWP	45.93	39.04	52.82
0912	WEST NEW YORK TOWN	36.62	31.13	42.11

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HUNTERDON COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1001	ALEXANDRIA TWP	91.99	78.19	105.79
1002	BETHLEHEM TWP	94.25	80.11	108.39
1003	BLOOMSBURY BORO	95.57	81.23	109.91
1004	CALIFON BORO	105.44	89.62	121.26
1005	CLINTON TOWN	93.00	79.05	106.95
1006	CLINTON TWP	96.03	81.63	110.43
1007	DELAWARE TWP	86.68	73.68	99.68
1008	EAST AMWELL TWP	91.41	77.70	105.12
1009	FLEMINGTON BORO	94.73	80.52	108.94
1010	FRANKLIN TWP	97.46	82.84	112.08
1011	FRENCHTOWN BORO	86.46	73.49	99.43
1012	GLEN GARDNER BORO	90.17	76.64	103.70
1013	HAMPTON BORO	101.80	86.53	117.07
1014	HIGH BRIDGE BORO	92.12	78.30	105.94
1015	HOLLAND TWP	95.33	81.03	109.63
1016	KINGWOOD TWP	102.07	86.76	117.38
1017	LAMBERTVILLE CITY	96.39	81.93	110.85
1018	LEBANON BORO	100.83	85.71	115.95
1019	LEBANON TWP	81.89	69.61	94.17
1020	MILFORD BORO	98.66	83.86	113.46

CHAPTER 123 LAWS OF 1973

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2016 AS AMENDED BY TAX COURT OF NEW JERSEY

HUNTERDON COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1021	RARITAN TWP	99.06	84.20	113.92
1022	READINGTON TWP	84.24	71.60	96.88
1023	STOCKTON BORO	98.89	84.06	113.72
1024	TEWKSBURY TWP	83.71	71.15	96.27
1025	UNION TWP	86.19	73.26	99.12
1026	WEST AMWELL TWP **	97.73	83.07	112.39

* 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 2016 AS AMENDED BY TAX COURT OF NEW JERSEY

MERCER COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1101	EAST WINDSOR TWP	101.82	86.55	117.09
1102	EWING TWP	68.60	58.31	78.89
1103	HAMILTON TWP	60.70	51.59	69.81
1104	HIGHTSTOWN BORO	94.65	80.45	108.85
1105	HOPEWELL BORO	99.02	84.17	113.87
1106	HOPEWELL TWP **	97.89	83.21	112.57
1107	LAWRENCE TWP	90.92	77.28	104.56
1108	PENNINGTON BORO	97.25	82.66	111.84
1111	TRENTON CITY	87.23	74.15	100.31
1112	ROBBINSVILLE TWP	97.22	82.64	111.80
1113	WEST WINDSOR TWP	92.42	78.56	106.28
1114	PRINCETON	89.61	76.17	103.05

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** AS AMENDED BY THE TAX COURT OF NEW JERSEY

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2016 AS AMENDED BY TAX COURT OF NEW JERSEY

MIDDLESEX COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1201	CARTERET BORO	88.36	75.11	101.61
1202	CRANBURY TWP	100.01	85.01	115.01
1203	DUNELLEN BORO	24.61	20.92	28.30
1204	EAST BRUNSWICK TWP	26.64	22.64	30.64
1205	EDISON TWP	45.07	38.31	51.83
1206	HELMETTA BORO	92.90	78.96	106.84
1207	HIGHLAND PARK BORO	42.80	36.38	49.22
1208	JAMESBURG BORO	54.13	46.01	62.25
1209	METUCHEN BORO	43.66	37.11	50.21
1210	MIDDLESEX BORO	35.22	29.94	40.50
1211	MILLTOWN BORO	52.35	44.50	60.20
1212	MONROE TWP	90.21	76.68	103.74
1213	NEW BRUNSWICK CITY **	39.76	33.80	45.72
1214	NORTH BRUNSWICK TWP	54.71	46.50	62.92
1215	OLD BRIDGE TWP	46.77	39.75	53.79
1216	PERTH AMBOY CITY	107.34	91.24	123.44
1217	PISCATAWAY TWP	90.37	76.81	103.93
1218	PLAINSBORO TWP	93.95	79.86	108.04
1219	SAYREVILLE BORO	50.67	43.07	58.27
1220	SOUTH AMBOY CITY	105.72	89.86	121.58

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2016 AS AMENDED BY TAX COURT OF NEW JERSEY

MIDDLESEX COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1221	SOUTH BRUNSWICK TWP	41.70	35.44	47.96
1222	SOUTH PLAINFIELD BORO	36.86	31.33	42.39
1223	SOUTH RIVER BORO	30.82	26.20	35.44
1224	SPOTSWOOD BORO	95.77	81.40	110.14
1225	WOODBRIIDGE TWP	27.51	23.38	31.64

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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 2016 AS AMENDED BY TAX COURT OF NEW JERSEY

MONMOUTH COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1301	ABERDEEN TWP	96.60	82.11	111.09
1302	ALLENHURST BORO	76.84	65.31	88.37
1303	ALLENTOWN BORO	91.24	77.55	104.93
1304	ASBURY PARK CITY	87.35	74.25	100.45
1305	ATLANTIC HIGHLANDS BORO	82.04	69.73	94.35
1306	AVON BY THE SEA BORO	95.95	81.56	110.34
1307	BELMAR BORO	68.60	58.31	78.89
1308	BRADLEY BEACH BORO	100.04	85.03	115.05
1309	BRIELLE BORO	102.86	87.43	118.29
1310	COLTS NECK TOWNSHIP	98.63	83.84	113.42
1311	DEAL BORO	95.00	80.75	109.25
1312	EATONTOWN BORO	107.78	91.61	123.95
1313	ENGLISHTOWN BORO	104.09	88.48	119.70
1314	FAIR HAVEN BORO	95.77	81.40	110.14
1315	FARMINGDALE BORO	106.38	90.42	122.34
1316	FREEHOLD BORO	104.56	88.88	120.24
1317	FREEHOLD TWP	89.78	76.31	103.25
1318	HAZLET TWP	96.88	82.35	111.41
1319	HIGHLANDS BORO	96.28	81.84	110.72
1320	HOLMDEL TWP	97.64	82.99	112.29
1321	HOWELL TWP	93.47	79.45	107.49
1322	INTERLAKEN BORO	103.56	88.03	119.09
1323	KEANSBURG BORO	90.53	76.95	104.11

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2016 AS AMENDED BY TAX COURT OF NEW JERSEY

MONMOUTH COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1324	KEYPORT BORO	98.09	83.38	112.80
1325	LITTLE SILVER BORO	95.90	81.51	110.29
1326	LOCH ARBOUR VILLAGE	101.65	86.40	116.90
1327	LONG BRANCH CITY	86.19	73.26	99.12
1328	MANALAPAN TWP	96.49	82.02	110.96
1329	MANASQUAN BORO	80.59	68.50	92.68
1330	MARLBORO TWP	96.83	82.31	111.35
1331	MATAWAN BORO	95.30	81.00	109.60
1332	MIDDLETOWN TWP	99.65	84.70	114.60
1333	MILLSTONE TWP	97.35	82.75	111.95
1334	MONMOUTH BEACH BORO	99.07	84.21	113.93
1335	NEPTUNE TWP	96.27	81.83	110.71
1336	NEPTUNE CITY BORO	102.28	86.94	117.62
1337	OCEAN TWP	90.18	76.65	103.71
1338	OCEANPORT BORO	89.31	75.91	102.71
1339	RED BANK BORO	100.70	85.59	115.81
1340	ROOSEVELT BORO	104.05	88.44	119.66
1341	RUMSON BORO	101.23	86.05	116.41
1342	SEA BRIGHT BORO	69.91	59.42	80.40
1343	SEA GIRT BORO	97.67	83.02	112.32
1344	SHREWSBURY BORO	95.31	81.01	109.61
1345	SHREWSBURY TWP ***	96.73	82.22	111.24
1346	LAKE COMO BORO	96.20	81.77	110.63

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MONMOUTH COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1347	SPRING LAKE BORO	97.64	82.99	112.29
1348	SPRING LAKE HEIGHTS BOR	96.85	82.32	111.38
1349	TINTON FALLS BORO	93.51	79.48	107.54
1350	UNION BEACH BORO	95.38	81.07	109.69
1351	UPPER FREEHOLD TWP	96.96	82.42	111.50
1352	WALL TWP	64.66	54.96	74.36
1353	WEST LONG BRANCH BORO	96.84	82.31	111.37

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*** ADMINISTRATIVE CORRECTION

CHAPTER 123 LAWS OF 1973

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2016 AS AMENDED BY TAX COURT OF NEW JERSEY

MORRIS COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1401	BOONTON TOWN	99.04	84.18	113.90
1402	BOONTON TWP	92.99	79.04	106.94
1403	BUTLER BORO	78.90	67.06	90.74
1404	CHATHAM BORO	86.39	73.43	99.35
1405	CHATHAM TWP	90.40	76.84	103.96
1406	CHESTER BORO **	97.26	82.67	111.85
1407	CHESTER TWP	95.99	81.59	110.39
1408	DENVILLE TWP	66.21	56.28	76.14
1409	DOVER TOWN	112.96	96.02	129.90
1410	EAST HANOVER TWP	75.05	63.79	86.31
1411	FLORHAM PARK BORO	105.70	89.84	121.56
1412	HANOVER TWP	91.06	77.40	104.72
1413	HARDING TWP	89.25	75.86	102.64
1414	JEFFERSON TWP	95.93	81.54	110.32
1415	KINNELON BORO	75.62	64.28	86.96
1416	LINCOLN PARK BORO	100.86	85.73	115.99
1417	MADISON BORO	89.92	76.43	103.41
1418	MENDHAM BORO	93.75	79.69	107.81
1419	MENDHAM TWP	96.56	82.08	111.04
1420	MINE HILL TWP	105.31	89.51	121.11
1421	MONTVILLE TWP	93.25	79.26	107.24
1422	MORRIS TWP	74.95	63.71	86.19
1423	MORRIS PLAINS BORO	95.30	81.00	109.60

CHAPTER 123 LAWS OF 1973
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MORRIS COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1424	MORRISTOWN TOWN	80.12	68.10	92.14
1425	MOUNTAIN LAKES BORO	89.85	76.37	103.33
1426	MOUNT ARLINGTON BORO	91.62	77.88	105.36
1427	MOUNT OLIVE TWP	97.68	83.03	112.33
1428	NETCONG BORO	128.93	109.59	148.27
1429	PARSIPPANY TR HLS TWP	84.40	71.74	97.06
1430	LONG HILL TWP	70.88	60.25	81.51
1431	PEQUANNOCK TWP	93.73	79.67	107.79
1432	RANDOLPH TWP	67.80	57.63	77.97
1433	RIVERDALE BORO	92.74	78.83	106.65
1434	ROCKAWAY BORO	93.55	79.52	107.58
1435	ROCKAWAY TWP	93.29	79.30	107.28
1436	ROXBURY TWP	62.38	53.02	71.74
1437	VICTORY GARDENS BORO	98.01	83.31	112.71
1438	WASHINGTON TWP	98.66	83.86	113.46
1439	WHARTON BORO	98.89	84.06	113.72

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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 2016**

OCEAN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1501	BARNEGAT TWP	101.98	86.68	117.28
1502	BARNEGAT LIGHT BORO	97.57	82.93	112.21
1503	BAY HEAD BORO	101.48	86.26	116.70
1504	BEACH HAVEN BORO	82.51	70.13	94.89
1505	BEACHWOOD BORO	114.97	97.72	132.22
1506	BERKELEY TWP	99.15	84.28	114.02
1507	BRICK TWP	97.36	82.76	111.96
1508	TOMS RIVER TWP	86.78	73.76	99.80
1509	EAGLESWOOD TWP	98.81	83.99	113.63
1510	HARVEY CEDARS BORO	96.67	82.17	111.17
1511	ISLAND HEIGHTS BORO	98.64	83.84	113.44
1512	JACKSON TWP	99.67	84.72	114.62
1513	LACEY TWP	98.61	83.82	113.40
1514	LAKEHURST BORO	87.37	74.26	100.48
1515	LAKEWOOD TWP	76.01	64.61	87.41
1516	LAVALLETTE BORO	90.74	77.13	104.35
1517	LITTLE EGG HARBOR TWP	97.02	82.47	111.57
1518	LONG BEACH TWP	91.40	77.69	105.11
1519	MANCHESTER TWP	87.22	74.14	100.30
1520	MANTOLOKING BORO	96.71	82.20	111.22

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2016**

OCEAN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1521	OCEAN TWP	94.33	80.18	108.48
1522	OCEAN GATE BORO	112.12	95.30	128.94
1523	PINE BEACH BORO	91.61	77.87	105.35
1524	PLUMSTED TWP	91.19	77.51	104.87
1525	POINT PLEASANT BORO	97.53	82.90	112.16
1526	PT PLEASANT BEACH BORO	94.57	80.38	108.76
1527	SEASIDE HEIGHTS BORO	100.31	85.26	115.36
1528	SEASIDE PARK BORO	97.54	82.91	112.17
1529	SHIP BOTTOM BORO	90.44	76.87	104.01
1530	SOUTH TOMS RIVER BORO	122.19	103.86	140.52
1531	STAFFORD TWP	93.72	79.66	107.78
1532	SURF CITY BORO	92.80	78.88	106.72
1533	TUCKERTON BORO	103.89	88.31	119.47

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**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2016**

PASSIC COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1601	BLOOMINGDALE BORO	92.44	78.57	106.31
1602	CLIFTON CITY	57.26	48.67	65.85
1603	HALEDON BORO	98.71	83.90	113.52
1604	HAWTHORNE BORO	53.03	45.08	60.98
1605	LITTLE FALLS TWP	90.80	77.18	104.42
1606	NORTH HALEDON BORO	91.26	77.57	104.95
1607	PASSAIC CITY	38.22	32.49	43.95
1608	PATERSON CITY	90.52	76.94	104.10
1609	POMPTON LAKES BORO	55.58	47.24	63.92
1610	PROSPECT PARK BORO	96.53	82.05	111.01
1611	RINGWOOD BORO	89.62	76.18	103.06
1612	TOTOWA BORO	103.60	88.06	119.14
1613	WANAQUE BORO	90.73	77.12	104.34
1614	WAYNE TWP	54.70	46.50	62.91
1615	WEST MILFORD TWP	90.34	76.79	103.89
1616	WOODLAND PARK BORO	95.34	81.04	109.64

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**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2016**

SALEM COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1701	ALLOWAY TOWNSHIP	98.21	83.48	112.94
1702	CARNEYS POINT TOWNSHIP	116.54	99.06	134.02
1703	ELMER BORO	98.37	83.61	113.13
1704	ELSINBORO TWP	112.97	96.02	129.92
1705	LOWER ALLOWAY CREEK TWP	70.44	59.87	81.01
1706	MANNINGTON TWP	101.94	86.65	117.23
1707	OLDMANS TWP	105.60	89.76	121.44
1708	PENNS GROVE BORO	120.64	102.54	138.74
1709	PENNSVILLE TWP	105.05	89.29	120.81
1710	PILESGROVE TWP	109.52	93.09	125.95
1711	PITTSGROVE TWP	95.61	81.27	109.95
1712	QUINTON TWP	96.91	82.37	111.45
1713	SALEM CITY	150.54	127.96	173.12
1714	UPPER PITTSGROVE TWP	107.83	91.66	124.00
1715	WOODSTOWN BORO	104.88	89.15	120.61

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CHAPTER 123 LAWS OF 1973

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2016 AS AMENDED BY TAX COURT OF NEW JERSEY

SOMERSET COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1801	BEDMINSTER TWP	95.86	81.48	110.24
1802	BERNARDS TWP	95.83	81.46	110.20
1803	BERNARDSVILLE BORO	100.25	85.21	115.29
1804	BOUND BROOK BORO	95.45	81.13	109.77
1805	BRANCHBURG TWP	94.87	80.64	109.10
1806	BRIDGEWATER TWP	93.28	79.29	107.27
1807	FAR HILLS BORO ***	100.59	85.50	115.68
1808	FRANKLIN TWP	100.36	85.31	115.41
1809	GREEN BROOK TWP	94.49	80.32	108.66
1810	HILLSBOROUGH TWP	92.56	78.68	106.44
1811	MANVILLE BORO	122.43	104.07	140.79
1812	MILLSTONE BORO ***	99.17	84.29	114.05
1813	MONTGOMERY TWP	83.29	70.80	95.78
1814	NORTH PLAINFIELD BORO	102.11	86.79	117.43
1815	PEAPACK GLADSTONE BORO	95.93	81.54	110.32
1816	RARITAN BORO	95.75	81.39	110.11
1817	ROCKY HILL BORO	95.66	81.31	110.01
1818	SOMERVILLE BORO	97.47	82.85	112.09
1819	SO BOUND BROOK BORO	101.64	86.39	116.89
1820	WARREN TWP	95.12	80.85	109.39
1821	WATCHUNG BORO	98.74	83.93	113.55

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*** ADMINISTRATIVE CORRECTION

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2016 AS AMENDED BY TAX COURT OF NEW JERSEY

SUSSEX COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1901	ANDOVER BORO ***	98.36	83.61	113.11
1902	ANDOVER TWP	88.51	75.23	101.79
1903	BRANCHVILLE BORO	103.22	87.74	118.70
1904	BYRAM TWP	95.59	81.25	109.93
1905	FRANKFORD TWP	88.92	75.58	102.26
1906	FRANKLIN BORO	95.60	81.26	109.94
1907	FREDON TWP	102.42	87.06	117.78
1908	GREEN TWP	92.40	78.54	106.26
1909	HAMBURG BORO	90.62	77.03	104.21
1910	HAMPTON TWP	96.36	81.91	110.81
1911	HARDYSTON TWP	96.11	81.69	110.53
1912	HOPATCONG BORO	85.48	72.66	98.30
1913	LAFAYETTE TWP	94.87	80.64	109.10
1914	MONTAGUE TWP	101.73	86.47	116.99
1915	NEWTON TOWN	97.68	83.03	112.33
1916	OGDENSBURG BORO	104.23	88.60	119.86
1917	SANDYSTON TWP	92.05	78.24	105.86
1918	SPARTA TWP	75.20	63.92	86.48
1919	STANHOPE BORO	90.72	77.11	104.33
1920	STILLWATER TWP	92.67	78.77	106.57

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2016 AS AMENDED BY TAX COURT OF NEW JERSEY

SUSSEX COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1921	SUSSEX BORO	100.04	85.03	115.05
1922	VERNON TWP	111.64	94.89	128.39
1923	WALPACK TWP	93.14	79.17	107.11
1924	WANTAGE TWP	101.54	86.31	116.77

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*** ADMINISTRATIVE CORRECTION

**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2016**

UNION COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2001	BERKELEY HEIGHTS TWP	55.01	46.76	63.26
2002	CLARK TWP	29.72	25.26	34.18
2003	CRANFORD TWP	40.99	34.84	47.14
2004	ELIZABETH CITY	13.40	11.39	15.41
2005	FANWOOD BORO	19.97	16.97	22.97
2006	GARWOOD BORO	29.63	25.19	34.07
2007	HILLSIDE TWP	54.43	46.27	62.59
2008	KENILWORTH BORO	59.04	50.18	67.90
2009	LINDEN CITY	51.68	43.93	59.43
2010	MOUNTAINSIDE BORO	27.28	23.19	31.37
2011	NEW PROVIDENCE BORO	52.04	44.23	59.85
2012	PLAINFIELD CITY	44.71	38.00	51.42
2013	RAHWAY CITY	58.09	49.38	66.80
2014	ROSELLE BORO	57.81	49.14	66.48
2015	ROSELLE PARK BORO	25.99	22.09	29.89
2016	SCOTCH PLAINS TWP	24.71	21.00	28.42
2017	SPRINGFIELD TWP	46.18	39.25	53.11
2018	SUMMIT CITY	43.24	36.75	49.73
2019	UNION TWP	17.21	14.63	19.79
2020	WESTFIELD TOWN	24.62	20.93	28.31
2021	WINFIELD TWP	8.36	7.11	9.61

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**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2016**

WARREN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2101	ALLAMUCHY TWP	91.43	77.72	105.14
2102	ALPHA BORO	100.72	85.61	115.83
2103	BELVIDERE TOWN	71.13	60.46	81.80
2104	BLAIRSTOWN TWP	99.17	84.29	114.05
2105	FRANKLIN TWP	108.22	91.99	124.45
2106	FRELINGHUYSEN TWP	105.56	89.73	121.39
2107	GREENWICH TWP	87.22	74.14	100.30
2108	HACKETTSTOWN TOWN	103.93	88.34	119.52
2109	HARDWICK TWP	85.48	72.66	98.30
2110	HARMONY TWP	89.46	76.04	102.88
2111	HOPE TWP	112.07	95.26	128.88
2112	INDEPENDENCE TWP	89.13	75.76	102.50
2113	KNOWLTON TWP	85.26	72.47	98.05
2114	LIBERTY TWP	98.04	83.33	112.75
2115	LOPATCONG TWP	102.96	87.52	118.40
2116	MANSFIELD TWP	94.67	80.47	108.87
2117	OXFORD TWP	115.04	97.78	132.30
2119	PHILLIPSBURG TOWN	93.14	79.17	107.11
2120	POHATCONG TWP	99.91	84.92	114.90
2121	WASHINGTON BORO	83.94	71.35	96.53
2122	WASHINGTON TWP	94.19	80.06	108.32
2123	WHITE TWP	99.02	84.17	113.87

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