2017 2017

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION

CERTIFICATION OF THE 2016 AVERAGE RATIOS AND COMMON LEVEL RANGES FOR USE IN TAX YEAR 2017

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

Pursuant to Section 5, Chapter 123, Laws of 1973, as amended by Chapter 51, Laws of 1979, (**N.J.S.A.** 54:3-22) I, as Acting Director of the Division of Taxation in the Department of Treasury of the State of New Jersey, certify that attached is a true copy of the list of 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, 2016, 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 29th day of September, 2016.

John J. Ficara
Acting Director, Division of Taxation

Published by
Property Administration 9/2016
cc: State Treasurer – Ford M. Scudder
OMB – David A. Ridolfino

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017

COUNTY-DISTRICT	AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
ATLANTIC COUNTY			
ABSECON CITY	94.89	80.66	109.12
ATLANTIC CITY CITY	101.24	86.05	116.43
BRIGANTINE CITY	97.88	83.20	112.56
BUENA BORO	108.29	92.05	124.53
BUENA VISTA TWP	109.65	93.20	126.10
CORBIN CITY CITY	95.35	81.05	109.65
EGG HARBOR CITY	95.76	81.40	110.12
EGG HARBOR TWP	99.62	84.68	114.56
ESTELL MANOR CITY	96.61	82.12	111.10
FOLSOM BORO	62.24	52.90	71.58
GALLOWAY TWP	97.39	82.78	112.00
HAMILTON TWP	97.74	83.08	112.40
HAMMONTON TOWN	100.40	85.34	115.46
LINWOOD CITY	104.88	89.15	120.61
LONGPORT BORO	96.81	82.29	111.33
MARGATE CITY CITY	90.82	77.20	104.44
MULLICA TWP	60.67	51.57	69.77
NORTHFIELD CITY	99.91	84.92	114.90
PLEASANTVILLE CITY	112.30	95.45	129.15
PORT REPUBLIC CITY	63.30	53.80	72.80
SOMERS POINT CITY	104.26	88.62	119.90
VENTNOR CITY	108.67	92.37	124.97
WEYMOUTH TWP	88.04	74.83	101.25

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

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017

COUNTY-DISTRICT	AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
BERGEN COUNTY			
ALLENDALE BORO	95.83	81.46	110.20
ALPINE BORO	80.61	68.52	92.70
BERGENFIELD BORO	96.04	81.63	110.45
BOGOTA BORO	89.02	75.67	102.37
CARLSTADT BORO	86.42	73.46	99.38
CLIFFSIDE PARK BORO	90.25	76.71	103.79
CLOSTER BORO	97.77	83.10	112.44
CRESSKILL BORO	80.78	68.66	92.90
DEMAREST BORO	83.13	70.66	95.60
DUMONT BORO	85.73	72.87	98.59
ELMWOOD PARK BORO	98.59	83.80	113.38
E RUTHERFORD BORO	89.72	76.26	103.18
EDGEWATER BORO	81.96	69.67	94.25
EMERSON BORO	95.05	80.79	109.31
ENGLEWOOD CITY	91.08	77.42	104.74
ENGLEWOOD CLIFFS BORO	103.29	87.80	118.78
FAIRLAWN BORO	88.46	75.19	101.73
FAIRVIEW BORO	78.78	66.96	90.60
FORT LEE BORO	97.09	82.53	111.65
FRANKLIN LAKES BORO	93.86	79.78	107.94
GARFIELD CITY	93.39	79.38	107.40
GLEN ROCK BORO	92.57	78.68	106.46
HACKENSACK CITY	92.41	78.55	106.27
HARRINGTON PARK BORO	90.02	76.52	103.52
HASBROUCK HGHTS BORO	84.65	71.95	97.35
HAWORTH BORO	86.66	73.66	99.66
HILLSDALE BORO	92.54	78.66	106.42
HOHOKUS BORO	87.65	74.50	100.80
LEONIA BORO	89.04	75.68	102.40
LITTLE FERRY BORO	96.79	82.27	111.31
LODI BORO	93.70	79.64	107.76
LYNDHURST TWP	85.10	72.33	97.87
MAHWAH TWP	94.66	80.46	108.86
MAYWOOD BORO	86.39	73.43	99.35
MIDLAND PARK BORO	86.70	73.69	99.71
MONTVALE BORO	89.01	75.66	102.36
MOONACHIE BORO	85.54	72.71	98.37
NEW MILFORD BORO	86.48	73.51	99.45
NORTH ARLINGTON BORO	94.65	80.45	108.85
NORTHVALE BORO	92.15	78.33	105.97
NORWOOD BORO	91.35	77.65	105.05
OAKLAND BORO	90.40	76.84	103.96
OLD TAPPAN BORO	98.28	83.54	113.02
ORADELL BORO	83.93	71.34	96.52
PALISADES PARK BORO	83.54	71.01	96.07
PARAMUS BORO	82.97	70.52	95.42

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017

COUNTY-DISTRICT	AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
BERGEN COUNTY			
PARK RIDGE BORO	86.07	73.16	98.98
RAMSEY BORO	98.70	83.89	113.51
RIDGEFIELD BORO	84.31	71.66	96.96
RIDGEFIELD PARK VILLAGE	91.08	77.42	104.74
RIDGEWOOD VILLAGE	89.74	76.28	103.20
RIVEREDGE BORO	85.38	72.57	98.19
RIVERVALE TWP	101.29	86.10	116.48
ROCHELLE PARK TWP	101.19	86.01	116.37
ROCKLEIGH BORO	123.96	105.37	142.55
RUTHERFORD BORO	94.35	80.20	108.50
SADDLE BROOK TWP	82.32	69.97	94.67
SADDLE RIVER BORO	91.25	77.56	104.94
SO HACKENSACK TWP	84.09	71.48	96.70
TEANECK TWP	91.60	77.86	105.34
TENAFLY BORO	86.87	73.84	99.90
TETERBORO BORO	105.47	89.65	121.29
UPPER SADDLE RIV BORO	79.67	67.72	91.62
WALDWICK BORO	100.03	85.03	115.03
WALLINGTON BORO	96.01	81.61	110.41
WASHINGTON TWP	92.83	78.91	106.75
WESTWOOD BORO	90.91	77.27	104.55
WOODCLIFF LAKE BORO	99.24	84.35	114.13
WOOD RIDGE BORO	69.40	58.99	79.81
WYCKOFF TWP	101.10	85.93	116.27

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017

COUNTY-DISTRICT	AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
BURLINGTON COUNTY			
BASS RIVER TWP	97.43	82.82	112.04
BEVERLY CITY	96.46	81.99	110.93
BORDENTOWN CITY	95.80	81.43	110.17
BORDENTOWN TWP	86.69	73.69	99.69
BURLINGTON CITY	97.07	82.51	111.63
BURLINGTON TWP	92.40	78.54	106.26
CHESTERFIELD TWP	98.41	83.65	113.17
CINNAMINSON TWP	89.18	75.80	102.56
DELANCO TWP	94.78	80.56	109.00
DELRAN TWP	95.32	81.02	109.62
EASTAMPTON TWP	95.11	80.84	109.38
EDGEWATER PARK TWP	109.84	93.36	126.32
EVESHAM TWP	99.50	84.57	114.43
FIELDSBORO BORO	102.21	86.88	117.54
FLORENCE TWP	100.60	85.51	115.69
HAINESPORT TWP	94.26	80.12	108.40
LUMBERTON TWP	102.07	86.76	117.38
MANSFIELD TWP	82.04	69.73	94.35
MAPLE SHADE TWP	97.11	82.54	111.68
MEDFORD TWP	91.10	77.43	104.77
MEDFORD LAKES BORO	99.10	84.23	113.97
MOORESTOWN TWP	86.59	73.60	99.58
MT HOLLY TWP	107.75	91.59	123.91
MT LAUREL TWP	92.09	78.28	105.90
NEW HANOVER TWP	70.55	59.97	81.13
NO HANOVER TWP	101.13	85.96	116.30
PALMYRA BORO	94.24	80.10	108.38
PEMBERTON BORO	93.03	79.08	106.98
PEMBERTON TWP	61.02	51.87	70.17
RIVERSIDE TWP	102.08	86.77	117.39
RIVERTON BORO	88.40	75.14	101.66
SHAMONG TWP	94.64	80.44	108.84
SOUTHAMPTON TWP	90.31	76.76	103.86
SPRINGFIELD TWP	91.66	77.91	105.41
TABERNACLE TWP	92.46	78.59	106.33
WASHINGTON TWP	107.39	91.28	123.50
WESTAMPTON TWP	94.84	80.61	109.07
WILLINGBORO TWP	106.71	90.70	122.72
WOODLAND TWP	105.34	89.54	121.14
WRIGHTSTOWN BORO	69.15	58.78	79.52

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017

COUNTY-DISTRICT	AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
CAMDEN COUNTY			
AUDUBON BORO	101.89	86.61	117.17
AUDUBON PARK BORO	99.57	84.63	114.51
BARRINGTON BORO	105.40	89.59	121.21
BELLMAWR BORO	104.18	88.55	119.81
BERLIN BORO	100.80	85.68	115.92
BERLIN TWP	98.98	84.13	113.83
BROOKLAWN BORO	121.32	103.12	139.52
CAMDEN CITY	100.63	85.54	115.72
CHERRY HILL TWNSHP	92.95	79.01	106.89
CHESILHURST BORO	105.10	89.33	120.87
CLEMENTON BORO	110.51	93.93	127.09
COLLINGSWOOD BORO	99.92	84.93	114.91
GIBBSBORO BORO	76.92	65.38	88.46
GLOUCESTER CITY	95.81	81.44	110.18
GLOUCESTER TWP	103.23	87.75	118.71
HADDON TWP	93.82	79.75	107.89
HADDONFIELD BORO	98.89	84.06	113.72
HADDON HEIGHTS BORO	101.00	85.85	116.15
HI NELLA BORO	103.39	87.88	118.90
LAUREL SPRINGS BORO	70.23	59.70	80.76
LAWNSIDE BORO	93.84	79.76	107.92
LINDENWOLD BORO	101.77	86.50	117.04
MAGNOLIA BORO	99.64	84.69	114.59
MERCHANTVILLE BORO	96.53	82.05	111.01
MOUNT EPHRAIM BORO	97.28	82.69	111.87
OAKLYN BORO	93.83	79.76	107.90
PENNSAUKEN TWP	94.36	80.21	108.51
PINE HILL BORO	111.57	94.83	128.31
PINE VALLEY BORO	99.36	84.46	114.26
RUNNEMEDE BORO	99.90	84.91	114.89
SOMERDALE BORO	95.05	80.79	109.31
STRATFORD BORO	96.69	82.19	111.19
TAVISTOCK BORO	100.84	85.71	115.97
VOORHEES TWP	89.88	76.40	103.36
WATERFORD TWP	94.25	80.11	108.39
WINSLOW TWP	101.08	85.92	116.24
WOODLYNNE BORO	96.81	82.29	111.33

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COUNTY-DISTRICT	AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
CAPE MAY COUNTY			
AVALON BORO	91.35	77.65	105.05
CAPE MAY CITY	98.62	83.83	113.41
CAPE MAY POINT BORO	98.85	84.02	113.68
DENNIS TWP	99.06	84.20	113.92
LOWER TWP	95.58	81.24	109.92
MIDDLE TWP	104.28	88.64	119.92
NORTH WILDWOOD CITY	100.48	85.41	115.55
OCEAN CITY CITY	95.57	81.23	109.91
SEA ISLE CITY CITY	97.41	82.80	112.02
STONE HARBOR BORO	103.28	87.79	118.77
UPPER TWP	94.10	79.98	108.22
WEST CAPE MAY BORO	97.03	82.48	111.58
WEST WILDWOOD BORO	105.90	90.01	121.79
WILDWOOD CITY	99.44	84.52	114.36
WILDWOOD CREST BORO	105.91	90.02	121.80
WOODBINE BORO	112.65	95.75	129.55

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017

COUNTY-DISTRICT	AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
CUMBERLAND COUNTY			
BRIDGETON CITY	101.50	86.27	116.73
COMMERCIAL TWP	122.47	104.10	140.84
DEERFIELD TWP	97.73	83.07	112.39
DOWNE TWP	116.35	98.90	133.80
FAIRFIELD TWP	107.24	91.15	123.33
GREENWICH TWP	80.58	68.49	92.67
HOPEWELL TWP	75.91	64.52	87.30
LAWRENCE TWP	107.46	91.34	123.58
MAURICE RIVER TWP	101.59	86.35	116.83
MILLVILLE CITY	93.04	79.08	107.00
SHILOH BORO	107.87	91.69	124.05
STOW CREEK TWP	100.44	85.37	115.51
UPPER DEERFIELD TWP	105.04	89.28	120.80
VINELAND CITY	95.13	80.86	109.40

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017

COUNTY-DISTRICT	AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
ESSEX COUNTY			
BELLEVILLE TWP	99.28	84.39	114.17
BLOOMFIELD TWP	92.80	78.88	106.72
CALDWELL BORO TWP	91.91	78.12	105.70
CEDAR GROVE TWP	96.84	82.31	111.37
EAST ORANGE CITY	91.56	77.83	105.29
ESSEX FELLS TWP	98.94	84.10	113.78
FAIRFIELD TWP	89.17	75.79	102.55
GLEN RIDGE TWP	84.05	71.44	96.66
IRVINGTON TWP	88.90	75.56	102.24
LIVINGSTON TWP	92.77	78.85	106.69
MAPLEWOOD TWP	81.28	69.09	93.47
MILLBURN TWP	84.13	71.51	96.75
MONTCLAIR TWP	80.75	68.64	92.86
NEWARK CITY	88.86	75.53	102.19
NORTH CALDWELL TWP	90.85	77.22	104.48
NUTLEY TWP	89.02	75.67	102.37
ORANGE CITY TWP	87.91	74.72	101.10
ROSELAND BORO	92.98	79.03	106.93
SOUTH ORANGE VILLAGE TW	82.61	70.22	95.00
VERONA TWP	85.01	72.26	97.76
WEST CALDWELL TWP	93.80	79.73	107.87
WEST ORANGE TWP	92.50	78.62	106.38

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COUNTY-DISTRICT	AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
GLOUCESTER COUNTY			
CLAYTON BORO	100.17	85.14	115.20
DEPTFORD TWP	100.31	85.26	115.36
EAST GREENWICH TWP	93.42	79.41	107.43
ELK TWP	95.83	81.46	110.20
FRANKLIN TWP	94.86	80.63	109.09
GLASSBORO BORO	103.16	87.69	118.63
GREENWICH TWP	97.12	82.55	111.69
HARRISON TWP	93.61	79.57	107.65
LOGAN TWP	88.50	75.22	101.78
MANTUA TWP	95.62	81.28	109.96
MONROE TWP	101.09	85.93	116.25
NATIONAL PARK BORO	101.79	86.52	117.06
NEWFIELD BORO	107.11	91.04	123.18
PAULSBORO BORO	96.60	82.11	111.09
PITMAN BORO	94.89	80.66	109.12
SO HARRISON TWP	96.03	81.63	110.43
SWEDESBORO BORO	98.84	84.01	113.67
WASHINGTON TWP	93.65	79.60	107.70
WENONAH BORO	100.28	85.24	115.32
WEST DEPTFORD TWP	99.33	84.43	114.23
WESTVILLE BORO	95.21	80.93	109.49
WOODBURY CITY	99.22	84.34	114.10
WOODBURY HEIGHTS BORO	96.40	81.94	110.86
WOOLWICH TWP	91.90	78.11	105.69

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017

COUNTY-DISTRICT	AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
HUDSON COUNTY			
BAYONNE CITY	39.94	33.95	45.93
EAST NEWARK BORO	33.57	28.53	38.61
GUTTENBERG TOWN	83.11	70.64	95.58
HARRISON TOWN	38.50	32.72	44.28
HOBOKEN CITY	74.18	63.05	85.31
JERSEY CITY CITY	23.66	20.11	27.21
KEARNY TOWN	29.50	25.07	33.93
NORTH BERGEN TWP	45.98	39.08	52.88
SECAUCUS TOWN	57.37	48.76	65.98
UNION CITY CITY	41.39	35.18	47.60
WEEHAWKEN TWP	43.22	36.74	49.70
WEST NEW YORK TOWN	33.79	28.72	38.86

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017

COUNTY-DISTRICT	AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
HUNTERDON COUNTY			
ALEXANDRIA TWP	91.50	77.77	105.23
BETHLEHEM TWP	95.57	81.23	109.91
BLOOMSBURY BORO	93.48	79.46	107.50
CALIFON BORO	102.44	87.07	117.81
CLINTON TOWN	92.15	78.33	105.97
CLINTON TWP	94.76	80.55	108.97
DELAWARE TWP	90.32	76.77	103.87
EAST AMWELL TWP	93.07	79.11	107.03
FLEMINGTON BORO	98.76	83.95	113.57
FRANKLIN TWP	98.24	83.50	112.98
FRENCHTOWN BORO	91.83	78.06	105.60
GLEN GARDNER BORO	89.76	76.30	103.22
HAMPTON BORO	101.90	86.61	117.19
HIGH BRIDGE BORO	92.55	78.67	106.43
HOLLAND TWP	94.84	80.61	109.07
KINGWOOD TWP	100.91	85.77	116.05
LAMBERTVILLE CITY	94.87	80.64	109.10
LEBANON BORO	97.62	82.98	112.26
LEBANON TWP	81.76	69.50	94.02
MILFORD BORO	99.12	84.25	113.99
RARITAN TWP	96.81	82.29	111.33
READINGTON TWP	80.79	68.67	92.91
STOCKTON BORO	98.06	83.35	112.77
TEWKSBURY TWP	82.47	70.10	94.84
UNION TWP	86.35	73.40	99.30
WEST AMWELL TWP	103.95	88.36	119.54

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017

COUNTY-DISTRICT	AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
MERCER COUNTY			
EAST WINDSOR TWP	98.71	83.90	113.52
EWING TWP	67.90	57.71	78.09
HAMILTON TWP	97.91	83.22	112.60
HIGHTSTOWN BORO	95.54	81.21	109.87
HOPEWELL BORO	99.83	84.86	114.80
HOPEWELL TWP	94.96	80.72	109.20
LAWRENCE TWP	90.49	76.92	104.06
PENNINGTON BORO	99.22	84.34	114.10
TRENTON CITY	85.50	72.67	98.33
ROBBINSVILLE TWP	96.24	81.80	110.68
WEST WINDSOR TWP	90.35	76.80	103.90
PRINCETON	88.76	75.45	102.07

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COUNTY-DISTRICT	AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
MIDDLESEX COUNTY			
CARTERET BORO	77.28	65.69	88.87
CRANBURY TWP	104.84	89.11	120.57
DUNELLEN BORO	24.06	20.45	27.67
EAST BRUNSWICK TWP	26.22	22.29	30.15
EDISON TWP	44.60	37.91	51.29
HELMETTA BORO	89.99	76.49	103.49
HIGHLAND PARK BORO	44.29	37.65	50.93
JAMESBURG BORO	53.19	45.21	61.17
METUCHEN BORO	43.06	36.60	49.52
MIDDLESEX BORO	34.06	28.95	39.17
MILLTOWN BORO	50.81	43.19	58.43
MONROE TWP	86.41	73.45	99.37
NEW BRUNSWICK CITY	38.84	33.01	44.67
NORTH BRUNSWICK TWP	55.18	46.90	63.46
OLD BRIDGE TWP	45.84	38.96	52.72
PERTH AMBOY CITY	100.96	85.82	116.10
PISCATAWAY TWP	90.42	76.86	103.98
PLAINSBORO TWP	106.15	90.23	122.07
SAYREVILLE BORO	49.57	42.13	57.01
SOUTH AMBOY CITY	105.05	89.29	120.81
SOUTH BRUNSWICK TWP	42.61	36.22	49.00
SOUTH PLAINFIELD BORO	37.86	32.18	43.54
SOUTH RIVER BORO	30.49	25.92	35.06
SPOTSWOOD BORO	95.06	80.80	109.32
WOODBRIDGE TWP	29.89	25.41	34.37

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017

COUNTY-DISTRICT	AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
MONMOUTH COUNTY			
ABERDEEN TWP	97.94	83.25	112.63
ALLENHURST BORO	88.88	75.55	102.21
ALLENTOWN BORO	92.43	78.57	106.29
ASBURY PARK CITY	91.76	78.00	105.52
ATLANTIC HIGHLANDS BORO	79.78	67.81	91.75
AVON BY THE SEA BORO	92.26	78.42	106.10
BELMAR BORO	67.12	57.05	77.19
BRADLEY BEACH BORO	97.03	82.48	111.58
BRIELLE BORO	98.60	83.81	113.39
COLTS NECK TOWNSHIP	99.43	84.52	114.34
DEAL BORO	90.80	77.18	104.42
EATONTOWN BORO	107.51	91.38	123.64
ENGLISHTOWN BORO	100.68	85.58	115.78
FAIR HAVEN BORO	97.08	82.52	111.64
FARMINGDALE BORO	105.56	89.73	121.39
FREEHOLD BORO	99.81	84.84	114.78
FREEHOLD TWP	93.42	79.41	107.43
HAZLET TWP	94.74	80.53	108.95
HIGHLANDS BORO	95.62	81.28	109.96
HOLMDEL TWP	97.91	83.22	112.60
HOWELL TWP	94.27	80.13	108.41
INTERLAKEN BORO	99.30	84.40	114.20
KEANSBURG BORO	90.04	76.53	103.55
KEYPORT BORO	97.13	82.56	111.70
LITTLE SILVER BORO	96.92	82.38	111.46
LOCH ARBOUR VILLAGE	108.85	92.52	125.18
LONG BRANCH CITY	94.46	80.29	108.63
MANALAPAN TWP	97.68	83.03	112.33
MANASQUAN BORO	96.30	81.85	110.75
MARLBORO TWP	96.16	81.74	110.58
MATAWAN BORO	97.98	83.28	112.68
MIDDLETOWN TWP	97.62	82.98	112.26
MILLSTONE TWP	100.79	85.67	115.91
MONMOUTH BEACH BORO	93.45	79.43	107.47
NEPTUNE TWP	94.47	80.30	108.64
NEPTUNE CITY BORO	99.20	84.32	114.08
OCEAN TWP	88.73	75.42	102.04
OCEANPORT BORO	87.43	74.32	100.54
RED BANK BORO	97.87	83.19	112.55
ROOSEVELT BORO	99.36	84.46	114.26
RUMSON BORO	100.76	85.65	115.87
SEA BRIGHT BORO	101.47	86.25	116.69
SEA GIRT BORO	100.93	85.79	116.07
SHREWSBURY BORO	95.94	81.55	110.33
SHREWSBURY TWP	99.99	84.99	114.99
LAKE COMO BORO	93.13	79.16	107.10

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

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017

COUNTY-DISTRICT	AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
MONMOUTH COUNTY			
SPRING LAKE BORO	91.26	77.57	104.95
SPRING LAKE HEIGHTS BOR	100.74	85.63	115.85
TINTON FALLS BORO	95.97	81.57	110.37
UNION BEACH BORO	93.57	79.53	107.61
UPPER FREEHOLD TWP	97.98	83.28	112.68
WALL TWP	100.82	85.70	115.94
WEST LONG BRANCH BORO	94.44	80.27	108.61

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017

COUNTY-DISTRICT	AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
MORRIS COUNTY			
BOONTON TOWN	95.61	81.27	109.95
BOONTON TWP	95.48	81.16	109.80
BUTLER BORO	80.43	68.37	92.49
CHATHAM BORO	84.68	71.98	97.38
CHATHAM TWP	89.58	76.14	103.02
CHESTER BORO	99.29	84.40	114.18
CHESTER TWP	96.37	81.91	110.83
DENVILLE TWP	93.48	79.46	107.50
DOVER TOWN	97.14	82.57	111.71
EAST HANOVER TWP	77.60	65.96	89.24
FLORHAM PARK BORO	103.80	88.23	119.37
HANOVER TWP	88.51	75.23	101.79
HARDING TWP	91.28	77.59	104.97
JEFFERSON TWP	95.78	81.41	110.15
KINNELON BORO	74.99	63.74	86.24
LINCOLN PARK BORO	99.44	84.52	114.36
MADISON BORO	86.69	73.69	99.69
MENDHAM BORO	93.27	79.28	107.26
MENDHAM TWP	95.80	81.43	110.17
MINE HILL TWP	103.58	88.04	119.12
MONTVILLE TWP	89.67	76.22	103.12
MORRIS TWP	99.98	84.98	114.98
MORRIS PLAINS BORO	93.94	79.85	108.03
MORRISTOWN TOWN	78.32	66.57	90.07
MOUNTAIN LAKES BORO	90.53	76.95	104.11
MOUNT ARLINGTON BORO	90.54	76.96	104.12
MOUNT OLIVE TWP	98.39	83.63	113.15
NETCONG BORO	123.08	104.62	141.54
PARSIPPANY TR HLS TWP	83.15	70.68	95.62
LONG HILL TWP	92.69	78.79	106.59
PEQUANNOCK TWP	94.17	80.04	108.30
RANDOLPH TWP	67.52	57.39	77.65
RIVERDALE BORO	89.02	75.67	102.37
ROCKAWAY BORO	86.87	73.84	99.90
ROCKAWAY TWP	90.74	77.13	104.35
ROXBURY TWP	63.09	53.63	72.55
VICTORY GARDENS BORO	97.93	83.24	112.62
WASHINGTON TWP	97.46	82.84	112.08
WHARTON BORO	98.84	84.01	113.67

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017

COUNTY-DISTRICT	AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
OCEAN COUNTY			
BARNEGAT TWP	101.07	85.91	116.23
BARNEGAT LIGHT BORO	98.55	83.77	113.33
BAY HEAD BORO	104.35	88.70	120.00
BEACH HAVEN BORO	82.53	70.15	94.91
BEACHWOOD BORO	92.42	78.56	106.28
BERKELEY TWP	96.84	82.31	111.37
BRICK TWP	96.04	81.63	110.45
TOMS RIVER TOWNSHIP	83.70	71.14	96.26
EAGLESWOOD TWP	102.68	87.28	118.08
HARVEY CEDARS BORO	98.95	84.11	113.79
ISLAND HEIGHTS BORO	105.28	89.49	121.07
JACKSON TWP	96.23	81.80	110.66
LACEY TWP	101.50	86.27	116.73
LAKEHURST BORO	88.73	75.42	102.04
LAKEWOOD TWP	71.53	60.80	82.26
LAVALLETTE BORO	86.70	73.69	99.71
LITTLE EGG HARBOR TWP	97.98	83.28	112.68
LONG BEACH TWP	92.92	78.98	106.86
MANCHESTER TWP	85.64	72.79	98.49
MANTOLOKING BORO	96.55	82.07	111.03
OCEAN TWP	94.24	80.10	108.38
OCEAN GATE BORO	95.16	80.89	109.43
PINE BEACH BORO	90.41	76.85	103.97
PLUMSTED TWP	91.86	78.08	105.64
POINT PLEASANT BORO	98.00	83.30	112.70
PT PLEASANT BEACH BORO	96.02	81.62	110.42
SEASIDE HEIGHTS BORO	99.38	84.47	114.29
SEASIDE PARK BORO	94.45	80.28	108.62
SHIP BOTTOM BORO	89.64	76.19	103.09
SOUTH TOMS RIVER BORO	99.35	84.45	114.25
STAFFORD TWP	92.07	78.26	105.88
SURF CITY BORO	90.86	77.23	104.49
TUCKERTON BORO	100.17	85.14	115.20

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017

COUNTY-DISTRICT	AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
PASSAIC COUNTY			
BLOOMINGDALE BORO	88.22	74.99	101.45
CLIFTON CITY	55.60	47.26	63.94
HALEDON BORO	95.30	81.00	109.60
HAWTHORNE BORO	51.83	44.06	59.60
LITTLE FALLS TWP	91.90	78.11	105.69
NORTH HALEDON BORO	89.85	76.37	103.33
PASSAIC CITY	90.50	76.92	104.08
PATERSON CITY	91.45	77.73	105.17
POMPTON LAKES BORO	54.77	46.55	62.99
PROSPECT PARK BORO	93.55	79.52	107.58
RINGWOOD BORO	90.13	76.61	103.65
TOTOWA BORO	107.41	91.30	123.52
WANAQUE BORO	89.18	75.80	102.56
WAYNE TWP	52.30	44.45	60.15
WEST MILFORD TWP	91.76	78.00	105.52
WOODLAND PARK BORO	93.26	79.27	107.25

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017

COUNTY-DISTRICT	AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
SALEM COUNTY			
ALLOWAY TOWNSHIP	96.07	81.66	110.48
CARNEYS POINT TOWNSHIP	122.61	104.22	141.00
ELMER BORO	98.22	83.49	112.95
ELSINBORO TWP	113.62	96.58	130.66
LOWER ALLOWAY CREEK TWP	72.74	61.83	83.65
MANNINGTON TWP	104.74	89.03	120.45
OLDMANS TWP	101.79	86.52	117.06
PENNS GROVE BORO	128.21	108.98	147.44
PENNSVILLE TWP	106.41	90.45	122.37
PILESGROVE TWP	109.52	93.09	125.95
PITTSGROVE TWP	94.37	80.21	108.53
QUINTON TWP	102.13	86.81	117.45
SALEM CITY	144.78	123.06	166.50
UPPER PITTSGROVE TWP	106.92	90.88	122.96
WOODSTOWN BORO	107.42	91.31	123.53

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017

COUNTY-DISTRICT	AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
SOMERSET COUNTY			
BEDMINSTER TWP	97.00	82.45	111.55
BERNARDS TWP	95.38	81.07	109.69
BERNARDSVILLE BORO	99.11	84.24	113.98
BOUND BROOK BORO	98.58	83.79	113.37
BRANCHBURG TWP	96.85	82.32	111.38
BRIDGEWATER TWP	90.72	77.11	104.33
FAR HILLS BORO	98.75	83.94	113.56
FRANKLIN TWP	100.12	85.10	115.14
GREEN BROOK TWP	94.31	80.16	108.46
HILLSBOROUGH TWP	91.19	77.51	104.87
MANVILLE BORO	98.09	83.38	112.80
MILLSTONE BORO	101.49	86.27	116.71
MONTGOMERY TWP	83.00	70.55	95.45
NORTH PLAINFIELD BORO	98.61	83.82	113.40
PEAPACK GLADSTONE BORO	97.07	82.51	111.63
RARITAN BORO	95.96	81.57	110.35
ROCKY HILL BORO	100.68	85.58	115.78
SOMERVILLE BORO	95.03	80.78	109.28
SO BOUND BROOK BORO	98.83	84.01	113.65
WARREN TWP	98.38	83.62	113.14
WATCHUNG BORO	100.08	85.07	115.09

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017

COUNTY-DISTRICT	AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
SUSSEX COUNTY			
ANDOVER BORO	103.43	87.92	118.94
ANDOVER TWP	94.61	80.42	108.80
BRANCHVILLE BORO	91.46	77.74	105.18
BYRAM TWP	95.84	81.46	110.22
FRANKFORD TWP	90.76	77.15	104.37
FRANKLIN BORO	96.08	81.67	110.49
FREDON TWP	101.92	86.63	117.21
GREEN TWP	90.69	77.09	104.29
HAMBURG BORO	90.16	76.64	103.68
HAMPTON TWP	95.13	80.86	109.40
HARDYSTON TWP	94.42	80.26	108.58
HOPATCONG BORO	88.80	75.48	102.12
LAFAYETTE TWP	98.10	83.38	112.82
MONTAGUE TWP	96.99	82.44	111.54
NEWTON TOWN	97.07	82.51	111.63
OGDENSBURG BORO	106.21	90.28	122.14
SANDYSTON TWP	92.86	78.93	106.79
SPARTA TWP	96.53	82.05	111.01
STANHOPE BORO	92.17	78.34	106.00
STILLWATER TWP	89.29	75.90	102.68
SUSSEX BORO	96.99	82.44	111.54
VERNON TWP	111.54	94.81	128.27
WALPACK TWP	93.14	79.17	107.11
WANTAGE TWP	102.81	87.39	118.23

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017

COUNTY-DISTRICT	AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
UNION COUNTY			
BERKELEY HEIGHTS TWP	54.21	46.08	62.34
CLARK TWP	28.71	24.40	33.02
CRANFORD TWP	39.14	33.27	45.01
ELIZABETH CITY	13.09	11.13	15.05
FANWOOD BORO	19.46	16.54	22.38
GARWOOD BORO	28.02	23.82	32.22
HILLSIDE TWP	53.17	45.19	61.15
KENILWORTH BORO	58.85	50.02	67.68
LINDEN CITY	49.85	42.37	57.33
MOUNTAINSIDE BORO	26.91	22.87	30.95
NEW PROVIDENCE BORO	51.29	43.60	58.98
PLAINFIELD CITY	43.44	36.92	49.96
RAHWAY CITY	57.56	48.93	66.19
ROSELLE BORO	56.88	48.35	65.41
ROSELLE PARK BORO	95.65	81.30	110.00
SCOTCH PLAINS TWP	24.29	20.65	27.93
SPRINGFIELD TWP	44.91	38.17	51.65
SUMMIT CITY	42.32	35.97	48.67
UNION TWP	16.52	14.04	19.00
WESTFIELD TOWN	24.19	20.56	27.82
WINFIELD TWP	8.36	7.11	9.61

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017

COUNTY-DISTRICT	AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
WARREN COUNTY			
ALLAMUCHY TWP	90.88	77.25	104.51
ALPHA BORO	99.98	84.98	114.98
BELVIDERE TOWN	70.25	59.71	80.79
BLAIRSTOWN TWP	100.81	85.69	115.93
FRANKLIN TWP	101.42	86.21	116.63
FRELINGHUYSEN TWP	105.08	89.32	120.84
GREENWICH TWP	88.02	74.82	101.22
HACKETTSTOWN TOWN	105.84	89.96	121.72
HARDWICK TWP	85.39	72.58	98.20
HARMONY TWP	89.38	75.97	102.79
HOPE TWP	113.59	96.55	130.63
INDEPENDENCE TWP	87.62	74.48	100.76
KNOWLTON TWP	83.16	70.69	95.63
LIBERTY TWP	97.60	82.96	112.24
LOPATCONG TWP	99.83	84.86	114.80
MANSFIELD TWP	94.14	80.02	108.26
OXFORD TWP	95.16	80.89	109.43
PHILLIPSBURG TOWN	97.07	82.51	111.63
POHATCONG TWP	99.32	84.42	114.22
WASHINGTON BORO	80.91	68.77	93.05
WASHINGTON TWP	97.43	82.82	112.04
WHITE TWP	100.71	85.60	115.82