

**2021**

**2021**

**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 2021**

Original Certification October 1, 2020

**Amended by the New Jersey Tax Court  
(Chapter 86, Laws of 1954) January 25, 2021**

John J. Ficara, Acting Director  
Division of Taxation  
Department of the Treasury  
State of New Jersey

Property Administration  
50 Barrack Street,  
P.O. Box 251  
Trenton, NJ 08695-0251

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

**CHAPTER 123 LAWS OF 1973  
 APPLICABLE TO TAX APPEALS FOR TAX YEAR 2021  
 AS AMENDED BY TAX COURT OF NEW JERSEY**

<b>ATLANTIC COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0101	ABSECON CITY	98.94	84.10	113.78
0102	ATLANTIC CITY CITY**	90.96	77.32	104.60
0103	BRIGANTINE CITY	96.66	82.16	111.16
0104	BUENA BORO	107.09	91.03	123.15
0105	BUENA VISTA TWP	102.75	87.34	118.16
0106	CORBIN CITY CITY	93.58	79.54	107.62
0107	EGG HARBOR CITY	95.51	81.18	109.84
0108	EGG HARBOR TWP	91.51	77.78	105.24
0109	ESTELL MANOR CITY	91.35	77.65	105.05
0110	FOLSOM BORO	95.95	81.56	110.34
0111	GALLOWAY TWP	92.84	78.91	106.77
0112	HAMILTON TWP	94.24	80.10	108.38
0113	HAMMONTON TOWN	92.09	78.28	105.90
0114	LINWOOD CITY	98.58	83.79	113.37
0115	LONGPORT BORO	95.69	81.34	110.04
0116	MARGATE CITY CITY	86.17	73.24	99.10
0117	MULLICA TWP	94.38	80.22	108.54
0118	NORTHFIELD CITY	101.38	86.17	116.59
0119	PLEASANTVILLE CITY	102.74	87.33	118.15
0120	PORT REPUBLIC CITY	85.69	72.84	98.54
0121	SOMERS POINT CITY	97.69	83.04	112.34
0122	VENTNOR CITY	96.85	82.32	111.38
0123	WEYMOUTH TWP	85.37	72.56	98.18

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

\*\* AS AMENDED BY THE TAX COURT OF NEW JERSEY

**CHAPTER 123 LAWS OF 1973  
 APPLICABLE TO TAX APPEALS FOR TAX YEAR 2021  
 AS AMENDED BY TAX COURT OF NEW JERSEY**

<b>BERGEN COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0201	ALLENDALE BORO	94.44	80.27	108.61
0202	ALPINE BORO	101.32	86.12	116.52
0203	BERGENFIELD BORO	82.01	69.71	94.31
0204	BOGOTA BORO	69.24	58.85	79.63
0205	CARLSTADT BORO	97.64	82.99	112.29
0206	CLIFFSIDE PARK BORO	82.42	70.06	94.78
0207	CLOSTER BORO	100.75	85.64	115.86
0208	CRESSKILL BORO	94.66	80.46	108.86
0209	DEMAREST BORO	82.81	70.39	95.23
0210	DUMONT BORO	75.59	64.25	86.93
0211	ELMWOOD PARK BORO	86.54	73.56	99.52
0212	E RUTHERFORD BORO	87.03	73.98	100.08
0213	EDGEWATER BORO	82.33	69.98	94.68
0214	EMERSON BORO	89.40	75.99	102.81
0215	ENGLEWOOD CITY	86.45	73.48	99.42
0216	ENGLEWOOD CLIFFS BORO	97.94	83.25	112.63
0217	FAIRLAWN BORO	78.91	67.07	90.75
0218	FAIRVIEW BORO	96.05	81.64	110.46
0219	FORT LEE BORO	90.71	77.10	104.32
0220	FRANKLIN LAKES BORO	99.09	84.23	113.95
0221	GARFIELD CITY	77.33	65.73	88.93
0222	GLEN ROCK BORO	86.94	73.90	99.98
0223	HACKENSACK CITY	94.94	80.70	109.18
0224	HARRINGTON PARK BORO	87.67	74.52	100.82
0225	HASBROUCK HGHTS BORO	93.66	79.61	107.71
0226	HAWORTH BORO	85.98	73.08	98.88
0227	HILLSDALE BORO	90.16	76.64	103.68

**CHAPTER 123 LAWS OF 1973  
 APPLICABLE TO TAX APPEALS FOR TAX YEAR 2021  
 AS AMENDED BY TAX COURT OF NEW JERSEY**

<b>BERGEN COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0228	HOHOKUS BORO	88.82	75.50	102.14
0229	LEONIA BORO	79.91	67.92	91.90
0230	LITTLE FERRY BORO	87.07	74.01	100.13
0231	LODI BORO	74.16	63.04	85.28
0232	LYNDHURST TWP**	83.99	71.39	96.59
0233	MAHWAH TWP	89.90	76.41	103.39
0234	MAYWOOD BORO	79.01	67.16	90.86
0235	MIDLAND PARK BORO	83.38	70.87	95.89
0236	MONTVALE BORO	87.58	74.44	100.72
0237	MOONACHIE BORO	85.56	72.73	98.39
0238	NEW MILFORD BORO	77.09	65.53	88.65
0239	NORTH ARLINGTON BORO	93.33	79.33	107.33
0240	NORTHVALE BORO	88.28	75.04	101.52
0241	NORWOOD BORO	91.97	78.17	105.77
0242	OAKLAND BORO	82.99	70.54	95.44
0243	OLD TAPPAN BORO	99.09	84.23	113.95
0244	ORADELL BORO	93.95	79.86	108.04
0245	PALISADES PARK BORO	98.19	83.46	112.92
0246	PARAMUS BORO	102.41	87.05	117.77
0247	PARK RIDGE BORO	85.80	72.93	98.67
0248	RAMSEY BORO	94.75	80.54	108.96
0249	RIDGEFIELD BORO	75.37	64.06	86.68
0250	RIDGEFIELD PARK VILLAGE	88.81	75.49	102.13
0251	RIDGEWOOD VILLAGE	85.97	73.07	98.87
0252	RIVEREDGE BORO	75.54	64.21	86.87
0253	RIVERVALE TWP	100.15	85.13	115.17
0254	ROCHELLE PARK TWP	93.19	79.21	107.17

**CHAPTER 123 LAWS OF 1973  
 APPLICABLE TO TAX APPEALS FOR TAX YEAR 2021  
 AS AMENDED BY TAX COURT OF NEW JERSEY**

<b>BERGEN COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0255	ROCKLEIGH BORO	117.75	100.09	135.41
0256	RUTHERFORD BORO	86.12	73.20	99.04
0257	SADDLE BROOK TWP	87.72	74.56	100.88
0258	SADDLE RIVER BORO	103.56	88.03	119.09
0259	SO HACKENSACK TWP	89.42	76.01	102.83
0260	TEANECK TWP	81.46	69.24	93.68
0261	TENAFLY BORO	86.11	73.19	99.03
0262	TETERBORO BORO	106.32	90.37	122.27
0263	UPPER SADDLE RIV BORO	83.11	70.64	95.58
0264	WALDWICK BORO	93.08	79.12	107.04
0265	WALLINGTON BORO	79.26	67.37	91.15
0266	WASHINGTON TWP	87.61	74.47	100.75
0267	WESTWOOD BORO	94.32	80.17	108.47
0268	WOODCLIFF LAKE BORO	96.25	81.81	110.69
0269	WOOD RIDGE BORO	84.91	72.17	97.65
0270	WYCKOFF TWP	99.40	84.49	114.31

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

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2021**

<b>BURLINGTON COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0301	BASS RIVER TWP	96.30	81.85	110.75
0302	BEVERLY CITY	98.13	83.41	112.85
0303	BORDENTOWN CITY	93.28	79.29	107.27
0304	BORDENTOWN TWP	79.46	67.54	91.38
0305	BURLINGTON CITY	93.69	79.64	107.74
0306	BURLINGTON TWP	89.71	76.25	103.17
0307	CHESTERFIELD TWP	96.78	82.26	111.30
0308	CINNAMINSON TWP	86.43	73.47	99.39
0309	DELANCO TWP	91.48	77.76	105.20
0310	DELRAN TWP	87.34	74.24	100.44
0311	EASTAMPTON TWP	87.17	74.09	100.25
0312	EDGEWATER PARK TWP	101.19	86.01	116.37
0313	EVESHAM TWP	94.30	80.15	108.45
0314	FIELDSBORO BORO	95.45	81.13	109.77
0315	FLORENCE TWP	97.17	82.59	111.75
0316	HAINESPORT TWP	87.42	74.31	100.53
0317	LUMBERTON TWP	97.64	82.99	112.29
0318	MANSFIELD TWP	80.05	68.04	92.06
0319	MAPLE SHADE TWP	91.01	77.36	104.66
0320	MEDFORD TWP	87.79	74.62	100.96
0321	MEDFORD LAKES BORO	89.38	75.97	102.79
0322	MOORESTOWN TWP	81.95	69.66	94.24
0323	MT HOLLY TWP	97.40	82.79	112.01
0324	MT LAUREL TWP	88.62	75.33	101.91
0325	NEW HANOVER TWP	65.08	55.32	74.84
0326	NO HANOVER TWP	96.58	82.09	111.07
0327	PALMYRA BORO	90.75	77.14	104.36

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2021**

<b>BURLINGTON COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0328	PEMBERTON BORO	90.75	77.14	104.36
0329	PEMBERTON TWP	98.67	83.87	113.47
0330	RIVERSIDE TWP	102.56	87.18	117.94
0331	RIVERTON BORO	82.56	70.18	94.94
0332	SHAMONG TWP	91.09	77.43	104.75
0333	SOUTHAMPTON TWP	79.13	67.26	91.00
0334	SPRINGFIELD TWP	87.62	74.48	100.76
0335	TABERNACLE TWP	88.97	75.62	102.32
0336	WASHINGTON TWP	88.90	75.56	102.24
0337	WESTAMPTON TWP	94.80	80.58	109.02
0338	WILLINGBORO TWP	97.18	82.60	111.76
0339	WOODLAND TWP	105.86	89.98	121.74
0340	WRIGHTSTOWN BORO	90.28	76.74	103.82

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

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2021**

<b>CAMDEN COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0401	AUDUBON BORO	96.94	82.40	111.48
0402	AUDUBON PARK BORO	99.89	84.91	114.87
0403	BARRINGTON BORO	92.47	78.60	106.34
0404	BELLMAWR BORO	95.21	80.93	109.49
0405	BERLIN BORO	99.39	84.48	114.30
0406	BERLIN TWP	93.48	79.46	107.50
0407	BROOKLAWN BORO	92.51	78.63	106.39
0408	CAMDEN CITY	93.40	79.39	107.41
0409	CHERRY HILL TWP	86.90	73.86	99.94
0410	CHESILHURST BORO	100.97	85.82	116.12
0411	CLEMENTON BORO	97.23	82.65	111.81
0412	COLLINGSWOOD BORO	94.37	80.21	108.53
0413	GIBBSBORO BORO	89.62	76.18	103.06
0414	GLOUCESTER CITY	96.57	82.08	111.06
0415	GLOUCESTER TWP	93.93	79.84	108.02
0416	HADDON TWP	87.21	74.13	100.29
0417	HADDONFIELD BORO	94.37	80.21	108.53
0418	HADDON HEIGHTS BORO	97.96	83.27	112.65
0419	HI NELLA BORO	101.51	86.28	116.74
0420	LAUREL SPRINGS BORO	92.49	78.62	106.36
0421	LAWNSIDE BORO	99.49	84.57	114.41
0422	LINDENWOLD BORO	98.59	83.80	113.38
0423	MAGNOLIA BORO	91.63	77.89	105.37
0424	MERCHANTVILLE BORO	92.31	78.46	106.16
0425	MOUNT EPHRAIM BORO	93.61	79.57	107.65
0426	OAKLYN BORO	88.51	75.23	101.79
0427	PENNSAUKEN TWP	91.55	77.82	105.28



**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2021**

<b>CAMDEN COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0428	PINE HILL BORO	90.35	76.80	103.90
0429	PINE VALLEY BORO	99.99	84.99	114.99
0430	RUNNEMEDE BORO	91.12	77.45	104.79
0431	SOMERDALE BORO	86.06	73.15	98.97
0432	STRATFORD BORO	91.22	77.54	104.90
0433	TAVISTOCK BORO	100.21	85.18	115.24
0434	VOORHEES TWP	88.04	74.83	101.25
0435	WATERFORD TWP	87.76	74.60	100.92
0436	WINSLOW TWP	94.61	80.42	108.80
0437	WOODLYNNE BORO	94.38	80.22	108.54

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

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2021**

<b>CAPE MAY COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0501	AVALON BORO	88.77	75.45	102.09
0502	CAPE MAY CITY	89.00	75.65	102.35
0503	CAPE MAY POINT BORO	89.86	76.38	103.34
0504	DENNIS TWP	94.22	80.09	108.35
0505	LOWER TWP	84.63	71.94	97.32
0506	MIDDLE TWP	97.22	82.64	111.80
0507	NORTH WILDWOOD CITY	90.24	76.70	103.78
0508	OCEAN CITY CITY	87.84	74.66	101.02
0509	SEA ISLE CITY CITY	82.05	69.74	94.36
0510	STONE HARBOR BORO	90.06	76.55	103.57
0511	UPPER TWP	92.72	78.81	106.63
0512	WEST CAPE MAY BORO	82.28	69.94	94.62
0513	WEST WILDWOOD BORO	85.81	72.94	98.68
0514	WILDWOOD CITY	89.75	76.29	103.21
0515	WILDWOOD CREST BORO	98.96	84.12	113.80
0516	WOODBINE BORO	112.97	96.02	129.92

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

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2021**

<b>CUMBERLAND COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0601	BRIDGETON CITY	92.27	78.43	106.11
0602	COMMERCIAL TWP	111.77	95.00	128.54
0603	DEERFIELD TWP	94.35	80.20	108.50
0604	DOWNE TWP	125.29	106.50	144.08
0605	FAIRFIELD TWP	111.46	94.74	128.18
0606	GREENWICH TWP	107.37	91.26	123.48
0607	HOPEWELL TWP	92.94	79.00	106.88
0608	LAWRENCE TWP	102.77	87.35	118.19
0609	MAURICE RIVER TWP	106.81	90.79	122.83
0610	MILLVILLE CITY	92.98	79.03	106.93
0611	SHILOH BORO	95.41	81.10	109.72
0612	STOW CREEK TWP	89.82	76.35	103.29
0613	UPPER DEERFIELD TWP	98.92	84.08	113.76
0614	VINELAND CITY	95.96	81.57	110.35

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

**CHAPTER 123 LAWS OF 1973  
 APPLICABLE TO TAX APPEALS FOR TAX YEAR 2021  
 AS AMENDED BY TAX COURT OF NEW JERSEY**

<b>ESSEX COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0701	BELLEVILLE TWP	95.02	80.77	109.27
0702	BLOOMFIELD TWP	100.90	85.76	116.04
0703	CALDWELL BORO TWP	85.12	72.35	97.89
0704	CEDAR GROVE TWP	91.76	78.00	105.52
0705	EAST ORANGE CITY**	69.85	59.37	80.33
0706	ESSEX FELS TWP	101.49	86.27	116.71
0707	FAIRFIELD TWP	87.69	74.54	100.84
0708	GLEN RIDGE TWP	89.58	76.14	103.02
0709	IRVINGTON TWP	81.78	69.51	94.05
0710	LIVINGSTON TWP	99.17	84.29	114.05
0711	MAPLEWOOD TWP	90.39	76.83	103.95
0712	MILLBURN TWP	98.29	83.55	113.03
0713	MONTCLAIR TWP	88.05	74.84	101.26
0714	NEWARK CITY**	86.41	73.45	99.37
0715	NORTH CALDWELL TWP	89.71	76.25	103.17
0716	NUTLEY TWP	77.18	65.60	88.76
0717	ORANGE CITY TWP**	91.49	77.77	105.21
0718	ROSELAND BORO	92.50	78.62	106.38
0719	SOUTH ORANGE VILLAGE TWP	90.74	77.13	104.35
0720	VERONA TWP	92.33	78.48	106.18
0721	WEST CALDWELL TWP	91.00	77.35	104.65
0722	WEST ORANGE TWP	83.70	71.14	96.26

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

\*\* AS AMENDED BY TAX COURT OF NEW JERSEY

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2021**

<b>GLOUCESTER COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0801	CLAYTON BORO	94.53	80.35	108.71
0802	DEPTFORD TWP	93.87	79.79	107.95
0803	EAST GREENWICH TWP	98.74	83.93	113.55
0804	ELK TWP	91.98	78.18	105.78
0805	FRANKLIN TWP	90.26	76.72	103.80
0806	GLASSBORO BORO	98.11	83.39	112.83
0807	GREENWICH TWP	96.05	81.64	110.46
0808	HARRISON TWP	95.02	80.77	109.27
0809	LOGAN TWP	94.44	80.27	108.61
0810	MANTUA TWP	90.53	76.95	104.11
0811	MONROE TWP	97.41	82.80	112.02
0812	NATIONAL PARK BORO	98.80	83.98	113.62
0813	NEWFIELD BORO	97.65	83.00	112.30
0814	PAULSBORO BORO	105.26	89.47	121.05
0815	PITMAN BORO	89.56	76.13	102.99
0816	SO HARRISON TWP	92.25	78.41	106.09
0817	SWEDESBORO BORO	91.26	77.57	104.95
0818	WASHINGTON TWP	95.83	81.46	110.20
0819	WENONAH BORO	97.81	83.14	112.48
0820	WEST DEPTFORD TWP	92.54	78.66	106.42
0821	WESTVILLE BORO	96.58	82.09	111.07
0822	WOODBURY CITY	92.74	78.83	106.65
0823	WOODBURY HEIGHTS BORO	96.71	82.20	111.22
0824	WOOLWICH TWP	97.44	82.82	112.06

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

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2021**

<b>HUDSON COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0901	BAYONNE CITY	95.69	81.34	110.04
0902	EAST NEWARK BORO	71.30	60.60	82.00
0903	GUTTENBERG TOWN	65.30	55.50	75.10
0904	HARRISON TOWN	106.01	90.11	121.91
0905	HOBOKEN CITY	67.63	57.49	77.77
0906	JERSEY CITY CITY	85.88	73.00	98.76
0907	KEARNY TOWN	24.35	20.70	28.00
0908	NORTH BERGEN TWP	36.97	31.42	42.52
0909	SECAUCUS TOWN	50.01	42.51	57.51
0910	UNION CITY CITY	32.62	27.73	37.51
0911	WEEHAWKEN TWP	100.11	85.09	115.13
0912	WEST NEW YORK TOWN	26.72	22.71	30.73

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

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2021**

<b>HUNTERDON COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1001	ALEXANDRIA TWP	91.74	77.98	105.50
1002	BETHLEHEM TWP	89.35	75.95	102.75
1003	BLOOMSBURY BORO	89.64	76.19	103.09
1004	CALIFON BORO	96.68	82.18	111.18
1005	CLINTON TOWN	93.49	79.47	107.51
1006	CLINTON TWP	93.36	79.36	107.36
1007	DELAWARE TWP	92.19	78.36	106.02
1008	EAST AMWELL TWP	89.42	76.01	102.83
1009	FLEMINGTON BORO	105.91	90.02	121.80
1010	FRANKLIN TWP	100.21	85.18	115.24
1011	FRENCHTOWN BORO	86.40	73.44	99.36
1012	GLEN GARDNER BORO	81.94	69.65	94.23
1013	HAMPTON BORO	95.96	81.57	110.35
1014	HIGH BRIDGE BORO	95.29	81.00	109.58
1015	HOLLAND TWP	90.79	77.17	104.41
1016	KINGWOOD TWP	97.32	82.72	111.92
1017	LAMBERTVILLE CITY	97.12	82.55	111.69
1018	LEBANON BORO	97.82	83.15	112.49
1019	LEBANON TWP	99.27	84.38	114.16
1020	MILFORD BORO	95.71	81.35	110.07
1021	RARITAN TWP	95.37	81.06	109.68
1022	READINGTON TWP	83.07	70.61	95.53
1023	STOCKTON BORO	103.54	88.01	119.07
1024	TEWKSBURY TWP	98.92	84.08	113.76
1025	UNION TWP	82.42	70.06	94.78
1026	WEST AMWELL TWP	100.79	85.67	115.91

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

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2021**

<b>MERCER COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1101	EAST WINDSOR TWP	95.10	80.83	109.37
1102	EWING TWP	100.75	85.64	115.86
1103	HAMILTON TWP	93.75	79.69	107.81
1104	HIGHTSTOWN BORO	86.44	73.47	99.41
1105	HOPEWELL BORO	92.37	78.51	106.23
1106	HOPEWELL TWP	94.19	80.06	108.32
1107	LAWRENCE TWP	91.58	77.84	105.32
1108	PENNINGTON BORO	98.58	83.79	113.37
1111	TRENTON CITY	95.05	80.79	109.31
1112	ROBBINSVILLE TWP	93.34	79.34	107.34
1113	WEST WINDSOR TWP	87.89	74.71	101.07
1114	PRINCETON	82.33	69.98	94.68

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



**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2021**

<b>MIDDLESEX COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1201	CARTERET BORO	87.72	74.56	100.88
1202	CRANBURY TWP	91.76	78.00	105.52
1203	DUNELLEN BORO	96.48	82.01	110.95
1204	EAST BRUNSWICK TWP	24.82	21.10	28.54
1205	EDISON TWP	40.25	34.21	46.29
1206	HELMETTA BORO	82.47	70.10	94.84
1207	HIGHLAND PARK BORO	41.41	35.20	47.62
1208	JAMESBURG BORO	52.22	44.39	60.05
1209	METUCHEN BORO	43.39	36.88	49.90
1210	MIDDLESEX BORO	28.73	24.42	33.04
1211	MILLTOWN BORO	46.06	39.15	52.97
1212	MONROE TWP	80.98	68.83	93.13
1213	NEW BRUNSWICK CITY	94.99	80.74	109.24
1214	NORTH BRUNSWICK TWP	48.66	41.36	55.96
1215	OLD BRIDGE TWP	41.11	34.94	47.28
1216	PERTH AMBOY CITY	93.24	79.25	107.23
1217	PISCATAWAY TWP	91.04	77.38	104.70
1218	PLAINSBORO TWP	97.50	82.87	112.13
1219	SAYREVILLE BORO	43.82	37.25	50.39
1220	SOUTH AMBOY CITY	90.77	77.15	104.39
1221	SOUTH BRUNSWICK TWP	42.87	36.44	49.30
1222	SOUTH PLAINFIELD BORO	32.99	28.04	37.94
1223	SOUTH RIVER BORO	99.20	84.32	114.08
1224	SPOTSWOOD BORO	85.94	73.05	98.83
1225	WOODBRIIDGE TWP	25.35	21.55	29.15

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

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2021**

<b>MONMOUTH COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1301	ABERDEEN TWP	95.16	80.89	109.43
1302	ALLENHURST BORO	82.43	70.07	94.79
1303	ALLENTOWN BORO	95.29	81.00	109.58
1304	ASBURY PARK CITY	98.89	84.06	113.72
1305	ATLANTIC HIGHLANDS BORO	98.29	83.55	113.03
1306	AVON BY THE SEA BORO	77.45	65.83	89.07
1307	BELMAR BORO	89.85	76.37	103.33
1308	BRADLEY BEACH BORO	98.77	83.95	113.59
1309	BRIELLE BORO	98.11	83.39	112.83
1310	COLTS NECK TWP	96.69	82.19	111.19
1311	DEAL BORO	86.75	73.74	99.76
1312	EATONTOWN BORO	90.12	76.60	103.64
1313	ENGLISHTOWN BORO	101.62	86.38	116.86
1314	FAIR HAVEN BORO	98.12	83.40	112.84
1315	FARMINGDALE BORO	98.38	83.62	113.14
1316	FREEHOLD BORO	95.86	81.48	110.24
1317	FREEHOLD TWP	95.27	80.98	109.56
1318	HAZLET TWP	97.61	82.97	112.25
1319	HIGHLANDS BORO	98.31	83.56	113.06
1320	HOLMDEL TWP	98.72	83.91	113.53
1321	HOWELL TWP	95.28	80.99	109.57
1322	INTERLAKEN BORO	93.24	79.25	107.23
1323	KEANSBURG BORO	73.93	62.84	85.02
1324	KEYPORT BORO	97.38	82.77	111.99
1325	LITTLE SILVER BORO	99.06	84.20	113.92
1326	LOCH ARBOUR VILLAGE	139.80	118.83	160.77
1327	LONG BRANCH CITY	91.54	77.81	105.27

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2021**

<b>MONMOUTH COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1328	MANALAPAN TWP	94.39	80.23	108.55
1329	MANASQUAN BORO	81.41	69.20	93.62
1330	MARLBORO TWP	88.11	74.89	101.33
1331	MATAWAN BORO	98.90	84.06	113.74
1332	MIDDLETOWN TWP	98.01	83.31	112.71
1333	MILLSTONE TWP	90.49	76.92	104.06
1334	MONMOUTH BEACH BORO	97.44	82.82	112.06
1335	NEPTUNE TWP	95.53	81.20	109.86
1336	NEPTUNE CITY BORO	92.84	78.91	106.77
1337	OCEAN TWP	97.62	82.98	112.26
1338	OCEANPORT BORO	98.23	83.50	112.96
1339	RED BANK BORO	91.10	77.43	104.77
1340	ROOSEVELT BORO	100.19	85.16	115.22
1341	RUMSON BORO	99.73	84.77	114.69
1342	SEA BRIGHT BORO	90.56	76.98	104.14
1343	SEA GIRT BORO	106.34	90.39	122.29
1344	SHREWSBURY BORO	94.58	80.39	108.77
1345	SHREWSBURY TWP	114.77	97.55	131.99
1346	LAKE COMO BORO	99.78	84.81	114.75
1347	SPRING LAKE BORO	94.36	80.21	108.51
1348	SPRING LAKE HEIGHTS BOR	100.90	85.76	116.04
1349	TINTON FALLS BORO	91.20	77.52	104.88
1350	UNION BEACH BORO	93.96	79.87	108.05
1351	UPPER FREEHOLD TWP	93.63	79.59	107.67
1352	WALL TWP	90.23	76.70	103.76
1353	WEST LONG BRANCH BORO	93.49	79.47	107.51

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

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2021**

<b>MORRIS COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1401	BOONTON TOWN	92.26	78.42	106.10
1402	BOONTON TWP	90.74	77.13	104.35
1403	BUTLER BORO	74.02	62.92	85.12
1404	CHATHAM BORO	82.70	70.29	95.11
1405	CHATHAM TWP	88.61	75.32	101.90
1406	CHESTER BORO	101.65	86.40	116.90
1407	CHESTER TWP	98.56	83.78	113.34
1408	DENVILLE TWP	92.04	78.23	105.85
1409	DOVER TOWN	91.62	77.88	105.36
1410	EAST HANOVER TWP	73.91	62.82	85.00
1411	FLORHAM PARK BORO	97.30	82.70	111.90
1412	HANOVER TWP	92.36	78.51	106.21
1413	HARDING TWP	96.84	82.31	111.37
1414	JEFFERSON TWP	101.32	86.12	116.52
1415	KINNELON BORO	99.55	84.62	114.48
1416	LINCOLN PARK BORO	92.34	78.49	106.19
1417	MADISON BORO	83.23	70.75	95.71
1418	MENDHAM BORO	96.17	81.74	110.60
1419	MENDHAM TWP	101.98	86.68	117.28
1420	MINE HILL TWP	93.09	79.13	107.05
1421	MONTVILLE TWP	89.70	76.24	103.16
1422	MORRIS TWP	93.92	79.83	108.01
1423	MORRIS PLAINS BORO	88.69	75.39	101.99
1424	MORRISTOWN TOWN	77.00	65.45	88.55
1425	MOUNTAIN LAKES BORO	93.24	79.25	107.23
1426	MOUNT ARLINGTON BORO	85.04	72.28	97.80
1427	MOUNT OLIVE TWP	91.72	77.96	105.48

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2021**

<b>MORRIS COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1428	NETCONG BORO	111.57	94.83	128.31
1429	PARSIPPANY TR HLS TWP	82.32	69.97	94.67
1430	LONG HILL TWP	94.23	80.10	108.36
1431	PEQUANNOCK TWP	81.53	69.30	93.76
1432	RANDOLPH TWP	95.36	81.06	109.66
1433	RIVERDALE BORO	92.48	78.61	106.35
1434	ROCKAWAY BORO	93.16	79.19	107.13
1435	ROCKAWAY TWP	93.29	79.30	107.28
1436	ROXBURY TWP	97.66	83.01	112.31
1437	VICTORY GARDENS BORO	81.41	69.20	93.62
1438	WASHINGTON TWP	97.62	82.98	112.26
1439	WHARTON BORO	96.00	81.60	110.40

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

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2021**

<b>OCEAN COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1501	BARNEGAT TWP	92.79	78.87	106.71
1502	BARNEGAT LIGHT BORO	96.11	81.69	110.53
1503	BAY HEAD BORO	95.42	81.11	109.73
1504	BEACH HAVEN BORO	89.10	75.73	102.47
1505	BEACHWOOD BORO	86.85	73.82	99.88
1506	BERKELEY TWP	88.71	75.40	102.02
1507	BRICK TWP	88.33	75.08	101.58
1508	TOMS RIVER TWP	78.12	66.40	89.84
1509	EAGLESWOOD TWP	98.73	83.92	113.54
1510	HARVEY CEDARS BORO	99.37	84.46	114.28
1511	ISLAND HEIGHTS BORO	97.80	83.13	112.47
1512	JACKSON TWP	86.58	73.59	99.57
1513	LACEY TWP	95.80	81.43	110.17
1514	LAKEHURST BORO	84.30	71.65	96.95
1515	LAKESWOOD TWP	85.87	72.99	98.75
1516	LAVALLETTE BORO	98.54	83.76	113.32
1517	LITTLE EGG HARBOR TWP	93.72	79.66	107.78
1518	LONG BEACH TWP	87.20	74.12	100.28
1519	MANCHESTER TWP	95.93	81.54	110.32
1520	MANTOLOKING BORO	94.00	79.90	108.10
1521	OCEAN TWP	88.12	74.90	101.34
1522	OCEAN GATE BORO	86.03	73.13	98.93
1523	PINE BEACH BORO	81.85	69.57	94.13
1524	PLUMSTED TWP	87.07	74.01	100.13
1525	POINT PLEASANT BORO	88.56	75.28	101.84
1526	PT PLEASANT BEACH BORO	88.41	75.15	101.67

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2021**

<b>OCEAN COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1527	SEASIDE HEIGHTS BORO	95.21	80.93	109.49
1528	SEASIDE PARK BORO	97.25	82.66	111.84
1529	SHIP BOTTOM BORO	89.88	76.40	103.36
1530	SOUTH TOMS RIVER BORO	93.61	79.57	107.65
1531	STAFFORD TWP	87.20	74.12	100.28
1532	SURF CITY BORO	99.46	84.54	114.38
1533	TUCKERTON BORO	96.03	81.63	110.43

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

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2021**

<b>PASSIC COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1601	BLOOMINGDALE BORO	86.84	73.81	99.87
1602	CLIFTON CITY	50.21	42.68	57.74
1603	HALEDON BORO	76.27	64.83	87.71
1604	HAWTHORNE BORO	97.73	83.07	112.39
1605	LITTLE FALLS TWP	88.78	75.46	102.10
1606	NORTH HALEDON BORO	84.70	71.99	97.41
1607	PASSAIC CITY	71.80	61.03	82.57
1608	PATERSON CITY	76.25	64.81	87.69
1609	POMPTON LAKES BORO	93.77	79.70	107.84
1610	PROSPECT PARK BORO	70.44	59.87	81.01
1611	RINGWOOD BORO	83.08	70.62	95.54
1612	TOTOWA BORO	102.77	87.35	118.19
1613	WANAQUE BORO	79.97	67.97	91.97
1614	WAYNE TWP	48.07	40.86	55.28
1615	WEST MILFORD TWP	86.74	73.73	99.75
1616	WOODLAND PARK BORO	89.06	75.70	102.42

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



**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2021**

<b>SALEM COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1701	ALLOWAY TWP	97.54	82.91	112.17
1702	CARNEYS POINT TWP	104.35	88.70	120.00
1703	ELMER BORO	99.24	84.35	114.13
1704	ELSINBORO TWP	110.72	94.11	127.33
1705	LOWER ALLOWAY CREEK TWP	76.12	64.70	87.54
1706	MANNINGTON TWP	93.90	79.81	107.99
1707	OLDMANS TWP	98.55	83.77	113.33
1708	PENNS GROVE BORO	110.93	94.29	127.57
1709	PENNSVILLE TWP	95.60	81.26	109.94
1710	PILESGROVE TWP	101.60	86.36	116.84
1711	PITTSGROVE TWP	90.08	76.57	103.59
1712	QUINTON TWP	103.31	87.81	118.81
1713	SALEM CITY	91.53	77.80	105.26
1714	UPPER PITTSGROVE TWP	101.96	86.67	117.25
1715	WOODSTOWN BORO	100.08	85.07	115.09

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

**CHAPTER 123 LAWS OF 1973  
 APPLICABLE TO TAX APPEALS FOR TAX YEAR 2021  
 AS AMENDED BY TAX COURT OF NEW JERSEY**

<b>SOMERSET COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1801	BEDMINSTER TWP	98.15	83.43	112.87
1802	BERNARDS TWP	93.54	79.51	107.57
1803	BERNARDSVILLE BORO	97.62	82.98	112.26
1804	BOUND BROOK BORO	95.80	81.43	110.17
1805	BRANCBURG TWP	94.08	79.97	108.19
1806	BRIDGEWATER TWP	96.36	81.91	110.81
1807	FAR HILLS BORO	101.24	86.05	116.43
1808	FRANKLIN TWP**	93.22	79.24	107.20
1809	GREEN BROOK TWP	96.74	82.23	111.25
1810	HILLSBOROUGH TWP	92.74	78.83	106.65
1811	MANVILLE BORO	96.15	81.73	110.57
1812	MILLSTONE BORO	95.11	80.84	109.38
1813	MONTGOMERY TWP	81.91	69.62	94.20
1814	NORTH PLAINFIELD BORO	81.38	69.17	93.59
1815	PEAPACK GLADSTONE BORO	99.98	84.98	114.98
1816	RARITAN BORO	88.26	75.02	101.50
1817	ROCKY HILL BORO	98.86	84.03	113.69
1818	SOMERVILLE BORO	86.54	73.56	99.52
1819	SO BOUND BROOK BORO	86.20	73.27	99.13
1820	WARREN TWP	100.54	85.46	115.62
1821	WATCHUNG BORO	99.89	84.91	114.87

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

\*\* AS AMENDED BY TAX COURT OF NEW JERSEY

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2021**

<b>SUSSEX COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1901	ANDOVER BORO	106.06	90.15	121.97
1902	ANDOVER TWP	85.79	72.92	98.66
1903	BRANCHVILLE BORO	99.14	84.27	114.01
1904	BYRAM TWP	91.05	77.39	104.71
1905	FRANKFORD TWP	91.73	77.97	105.49
1906	FRANKLIN BORO	90.49	76.92	104.06
1907	FREDON TWP	99.38	84.47	114.29
1908	GREEN TWP	90.00	76.50	103.50
1909	HAMBURG BORO	89.73	76.27	103.19
1910	HAMPTON TWP	89.33	75.93	102.73
1911	HARDYSTON TWP	91.95	78.16	105.74
1912	HOPATCONG BORO	82.47	70.10	94.84
1913	LAFAYETTE TWP	93.67	79.62	107.72
1914	MONTAGUE TWP	91.35	77.65	105.05
1915	NEWTON TOWN	89.45	76.03	102.87
1916	OGDENSBURG BORO	96.03	81.63	110.43
1917	SANDYSTON TWP	88.58	75.29	101.87
1918	SPARTA TWP	92.02	78.22	105.82
1919	STANHOPE BORO	89.19	75.81	102.57
1920	STILLWATER TWP	86.32	73.37	99.27
1921	SUSSEX BORO	94.00	79.90	108.10
1922	VERNON TWP	94.35	80.20	108.50
1923	WALPACK TWP	89.43	76.02	102.84
1924	WANTAGE TWP	94.05	79.94	108.16

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

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2021**

<b>UNION COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
2001	BERKELEY HEIGHTS TWP	54.78	46.56	63.00
2002	CLARK TWP	26.10	22.18	30.02
2003	CRANFORD TWP	35.48	30.16	40.80
2004	ELIZABETH CITY	9.97	8.47	11.47
2005	FANWOOD BORO	96.94	82.40	111.48
2006	GARWOOD BORO	99.10	84.23	113.97
2007	HILLSIDE TWP	40.63	34.54	46.72
2008	KENILWORTH BORO	50.72	43.11	58.33
2009	LINDEN CITY	40.36	34.31	46.41
2010	MOUNTAINSIDE BORO	25.94	22.05	29.83
2011	NEW PROVIDENCE BORO	48.34	41.09	55.59
2012	PLAINFIELD CITY	41.00	34.85	47.15
2013	RAHWAY CITY	49.13	41.76	56.50
2014	ROSELLE BORO	46.54	39.56	53.52
2015	ROSELLE PARK BORO	83.86	71.28	96.44
2016	SCOTCH PLAINS TWP	22.60	19.21	25.99
2017	SPRINGFIELD TWP	36.76	31.25	42.27
2018	SUMMIT CITY	42.42	36.06	48.78
2019	UNION TWP	14.22	12.09	16.35
2020	WESTFIELD TOWN	101.76	86.50	117.02
2021	WINFIELD TWP	100.10	85.08	115.12

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

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2021**

<b>WARREN COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
2101	ALLAMUCHY TWP	84.43	71.77	97.09
2102	ALPHA BORO	98.25	83.51	112.99
2103	BELVIDERE TOWN	67.87	57.69	78.05
2104	BLAIRSTOWN TWP	97.25	82.66	111.84
2105	FRANKLIN TWP	100.15	85.13	115.17
2106	FRELINGHUYSEN TWP	104.26	88.62	119.90
2107	GREENWICH TWP	82.80	70.38	95.22
2108	HACKETTSTOWN TOWN	97.87	83.19	112.55
2109	HARDWICK TWP	78.43	66.67	90.19
2110	HARMONY TWP	84.98	72.23	97.73
2111	HOPE TWP	91.14	77.47	104.81
2112	INDEPENDENCE TWP	85.49	72.67	98.31
2113	KNOWLTON TWP	79.59	67.65	91.53
2114	LIBERTY TWP	90.16	76.64	103.68
2115	LOPATCONG TWP	97.24	82.65	111.83
2116	MANSFIELD TWP	90.02	76.52	103.52
2117	OXFORD TWP	84.51	71.83	97.19
2119	PHILLIPSBURG TOWN	95.21	80.93	109.49
2120	POHATCONG TWP	89.00	75.65	102.35
2121	WASHINGTON BORO	81.51	69.28	93.74
2122	WASHINGTON TWP	94.17	80.04	108.30
2123	WHITE TWP	97.72	83.06	112.38

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