

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2009**

<b>CAPE MAY COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0501	AVALON BORO	98.89	84.06	113.72
0502	CAPE MAY CITY	80.93	68.79	93.07
0503	CAPE MAY POINT BORO	51.23	43.55	58.91
0504	DENNIS TWP	98.69	83.89	113.49
0505	LOWER TWP	104.88	89.15	120.61
0506	MIDDLE TWP	100.80	85.68	115.92
0507	NORTH WILDWOOD CITY	108.32	92.07	124.57
0508	OCEAN CITY CITY	96.35	81.90	110.80
0509	SEA ISLE CITY CITY	98.97	84.12	113.82
0510	STONE HARBOR BORO	75.07	63.81	86.33
0511	UPPER TWP	101.23	86.05	116.41
0512	WEST CAPE MAY BORO	102.23	86.90	117.56
0513	WEST WILDWOOD BORO	68.44	58.17	78.71
0514	WILDWOOD CITY	90.74	77.13	104.35
0515	WILDWOOD CREST BORO	64.28	54.64	73.92
0516	WOODBINE BORO	100.58	85.49	115.67

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