

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

<b>SALEM COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1701	ALLOWAY TOWNSHIP	66.50	56.52	76.48
1702	CARNEYS POINT TOWNSHIP	53.10	45.13	61.07
1703	ELMER BORO	97.07	82.51	111.63
1704	ELSINBORO TWP	102.58	87.19	117.97
1705	LOWER ALLOWAY CREEK TWP	66.70	56.69	76.71
1706	MANNINGTON TWP	103.71	88.15	119.27
1707	OLDMANS TWP	58.28	49.54	67.02
1708	PENNS GROVE BORO	50.82	43.20	58.44
1709	PENNSVILLE TWP	58.55	49.77	67.33
1710	PILESGROVE TWP	101.27	86.08	116.46
1711	PITTSGROVE TWP	83.42	70.91	95.93
1712	QUINTON TWP	125.58	106.74	144.42
1713	SALEM CITY	94.82	80.60	109.04
1714	UPPER PITTSGROVE TWP	96.47	82.00	110.94
1715	WOODSTOWN BORO	99.22	84.34	114.10

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