2007 2007

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION

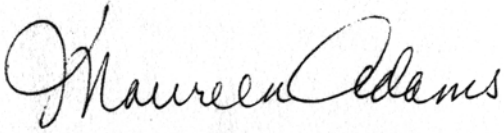
CERTIFICATION OF AVERAGE RATIOS
AND
COMMON LEVEL RANGES FOR USE IN THE TAX YEAR 2007

TO THE: Assessor of Each Municipality
Municipal 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 Second, 2006, 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, 2007. The revised Certification of Average Ratios and Common Level Ranges shall also include a listing of those municipalities, which have implemented a revaluation or reassessment for the Year 2007. No appeal of either Table of Equalized Valuations or Certification of Average Ratios and Common Level Ranges 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 twenty-ninth day of September, 2006.



Maureen Adams,
Acting Deputy Director, Division of Taxation

Property Administration 09/06

COMMON LEVEL RANGE

(CHAPTER 123, LAWS OF 1973)

The “average ratio” of assessed to true value of real property for a taxing district for the purposes of this act shall mean that ratio promulgated by the Director of the Division of Taxation pursuant to P.L. 1954, C. 86 (C.54:1-35.1 et seq.), as of October 1 of the year preceding the tax year as revised by the Tax Court of New Jersey.

The “common level range” for a taxing district is that range which is plus or minus 15% of the average ratio for that district.

Whenever the County Board of Taxation, Tax Court of New Jersey of Superior Court in an appropriate case is satisfied by the proofs that the ratio of the assessed valuation of the subject property to its true value exceeds the upper limit or falls below the lower limit of the common level range, the taxable value of the property shall be revised by applying the average ratio to the true value of the property except as hereinafter provided.

If the average ratio is below the county percentage level (in all counties this level is 100%) and the ratio of the assessed value of the subject property to its true value exceeds the county percentage level, the County Board of Taxation, Tax Court of New Jersey or Superior Court in an appropriate case shall reduce the taxable value of the property by applying the average ratio to the true value of the property.

If both the average ratio and the ratio of the assessed value of the subject property to its true value exceeds the county percentage level, the County Board of Taxation, Tax Court of New Jersey of Super Court in an appropriate case shall revise the taxable value of the property by applying the county percentage level to the true value of the property.

The act is not applicable with respect to any appeal from assessment of real property taken with respect to the tax year in which the taxing district shall have completed and put into operation a district-wide revaluation program approved by the Director of the Division of Taxation pursuant to Chapter 424, Laws of 1971 (C. 54:1-35.35 et seq.).

See County Board of Taxation rules with respect to a complete reassessment by a taxing district.

CHAPTER 123, LAWS OF 1973

EXAMPLES

Situation

*"Whenever the Tax Court of New Jersey, County Board of Taxation and Superior Court are satisfied by the proofs that the ratio of the assessed valuation of the subject property to its true value exceeds the upper limit or falls below the lower limit of the common level range, it shall revise the taxable value of the property by applying the average ratio to the true value of the property except as hereinafter provided."

Assumption

County percentage level	100.00%	
Average ratio **	95.41%	
15% Common level range	109.72	Upper limit
15% Common level range	81.10	Lower limit

Examples

A. Example of reducing taxable value

Subject property – true value	$100,000	
Assessment	$120,000	
Ratio of assessment ***	120.00%	(Exceeds upper limit)

Reduce taxable value $100,000 x 95.41% = $95,410
(Applying average ratio – 95.41%)

B. Example of increasing taxable value

Subject Property – true value	$100,000	
Assessment	$ 70,000	
Ratio of assessment ***	70.00%	(Below lower limit)

Increase taxable value $100,000 x 95.41% = $95,410
(Applying average ratio – 95.41%)

References

*Tax Court of New Jersey - N.J.S.A.	54:51A-6
*County Tax Board - N.J.S.A.	54:3-22
*Superior Court - N.J.S.A.	54:4-62

** from Table "Common Level ranges for Use in the Tax Year 2006"

*** formula to calculate *Ratio of assessment* is: ((Assessment / True Value)*100%)

CHAPTER 123, LAWS OF 1973

Situation

*"If both the average ratio and the ratio of assessed value subject property to its true value exceed the county percentage level, the Tax Court of New Jersey, County Board of Taxation and the Superior Court Shall revise the taxable value of the property by applying the county percentage level to the true value of the property."

Assumption

County percentage level	100.00%	
Average ratio **	110.41%	(Exceeds county level)
15% Common level range	126.97	Upper limit
15% Common level range	93.85	Lower limit

C. Example of decreasing taxable value

Subject property – true value	$100,000	
Assessment	$120,000	
Ratio of assessment ***	120.00%	(Exceeds county level)

Taxable value decreased to county level $100,000 x 100.00% = $100,000

In this example, both the average ratio and the assessment ratio exceed the county percentage level.

(a) Average ratio - 110.41%
(b) Assessment ratio - 120.00%

References

*Tax Court of New Jersey - N.J.S.A. 54:51A-6
*County Tax Board - N.J.S.A. 54:3-22
*Superior Court - N.J.S.A. 54:4-62

** from Table "Common Level ranges for Use in the Tax Year 2006"

*** formula to calculate *Ratio of assessment* is: ((Assessment / True Value)*100%)

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2007

ATLANTIC COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0101	ABSECON CITY	53.87	45.79	61.95
0102	ATLANTIC CITY CITY	44.42	37.76	51.08
0103	BRIGANTINE CITY	109.55	93.12	125.98
0104	BUENA BORO	54.02	45.92	62.12
0105	BUENA VISTA TWP	52.14	44.32	59.96
0106	CORBIN CITY CITY	62.9	53.46	72.34
0107	EGG HARBOR CITY	100.88	85.75	116.01
0108	EGG HARBOR TWP	50.97	43.32	58.62
0109	ESTELL MANOR CITY	58.29	49.55	67.03
0110	FOLSOM BORO	60.93	51.79	70.07
0111	GALLOWAY TWP	52.53	44.65	60.41
0112	HAMILTON TWP	49.16	41.79	56.53
0113	HAMMONTON TOWN	60.28	51.24	69.32
0114	LINWOOD CITY	66.18	56.25	76.11
0115	LONGPORT BORO	92.72	78.81	106.63
0116	MARGATE CITY CITY	88.06	74.85	101.27
0117	MULLICA TWP	50.23	42.7	57.76
0118	NORTHFIELD CITY	47.05	39.99	54.11
0119	PLEASANTVILLE CITY	54.49	46.32	62.66
0120	PORT REPUBLIC CITY	51.64	43.89	59.39
0121	SOMERS POINT CITY	46.59	39.6	53.58
0122	VENTNOR CITY	102.52	87.14	117.9
0123	WEYMOUTH TWP	79.59	67.65	91.53

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

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2007

BERGEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0201	ALLENDALE BORO	71.56	60.83	82.29
0202	ALPINE BORO	97.65	83.00	112.30
0203	BERGENFIELD BORO	78.37	66.61	90.13
0204	BOGOTA BORO	54.72	46.51	62.93
0205	CARLSTADT BORO	46.51	39.53	53.49
0206	CLIFFSIDE PARK BORO	73.59	62.55	84.63
0207	CLOSTER BORO	106.66	90.66	122.66
0208	CRESSKILL BORO	77.03	65.48	88.58
0209	DEMAREST BORO	83.00	70.55	95.45
0210	DUMONT BORO	95.16	80.89	109.43
0211	ELMWOOD PARK BORO	83.77	71.20	96.34
0212	E RUTHERFORD BORO	56.11	47.69	64.53
0213	EDGEWATER BORO	42.38	36.02	48.74
0214	EMERSON BORO	50.15	42.63	57.67
0215	ENGLEWOOD CITY	44.75	38.04	51.46
0216	ENGLEWOOD CLIFFS BORO	65.89	56.01	75.77
0217	FAIRLAWN BORO	46.03	39.13	52.93
0218	FAIRVIEW BORO	49.42	42.01	56.83
0219	FORT LEE BORO	99.27	84.38	114.16
0220	FRANKLIN LAKES BORO	49.88	42.40	57.36
0221	GARFIELD CITY	46.67	39.67	53.67
0222	GLEN ROCK BORO	74.78	63.56	86.00
0223	HACKENSACK CITY	39.18	33.30	45.06
0224	HARRINGTON PARK BORO	101.58	86.34	116.82

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BERGEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0225	HASBROUCK HGHTS BORO	104.81	89.09	120.53
0226	HAWORTH BORO	81.00	68.85	93.15
0227	HILLSDALE BORO	43.86	37.28	50.44
0228	HOHOKUS BORO	101.40	86.19	116.61
0229	LEONIA BORO	47.79	40.62	54.96
0230	LITTLE FERRY BORO	101.35	86.15	116.55
0231	LODI BORO	83.79	71.22	96.36
0232	LYNDHURST TWP	112.30	95.45	129.15
0233	MAHWAH TWP	64.07	54.46	73.68
0234	MAYWOOD BORO	45.69	38.84	52.54
0235	MIDLAND PARK BORO	64.06	54.45	73.67
0236	MONTVALE BORO	110.29	93.75	126.83
0237	MOONACHIE BORO	102.21	86.88	117.54
0238	NEW MILFORD BORO	94.90	80.66	109.14
0239	NORTH ARLINGTON BORO	47.41	40.30	54.52
0240	NORTHVALE BORO	50.71	43.10	58.32
0241	NORWOOD BORO	49.11	41.74	56.48
0242	OAKLAND BORO	97.29	82.70	111.88
0243	OLD TAPPAN BORO	67.69	57.54	77.84
0244	ORADELL BORO	45.93	39.04	52.82
0245	PALISADES PARK BORO	46.75	39.74	53.76
0246	PARAMUS BORO	77.60	65.96	89.24
0247	PARK RIDGE BORO	85.50	72.67	98.33
0248	RAMSEY BORO	76.99	65.44	88.54

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BERGEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0249	RIDGEFIELD BORO	98.39	83.63	113.15
0250	RIDGEFIELD PARK VILLAGE	56.66	48.16	65.16
0251	RIDGEWOOD VILLAGE	60.79	51.67	69.91
0252	RIVEREDGE BORO	90.22	76.69	103.75
0253	RIVERVALE TWP	46.80	39.78	53.82
0254	ROCHELLE PARK TWP	67.92	57.73	78.11
0255	ROCKLEIGH BORO	137.23	116.65	157.81
0256	RUTHERFORD BORO	102.15	86.83	117.47
0257	SADDLE BROOK TWP	51.11	43.44	58.78
0258	SADDLE RIVER BORO	87.30	74.20	100.40
0259	SO HACKENSACK TWP	67.71	57.55	77.87
0260	TEANECK TWP	46.62	39.63	53.61
0261	TENAFLY BORO	73.27	62.28	84.26
0262	TETERBORO BORO	63.57	54.03	73.11
0263	UPPER SADDLE RIV BORO	71.35	60.65	82.05
0264	WALDWICK BORO	93.01	79.06	106.96
0265	WALLINGTON BORO	48.44	41.17	55.71
0266	WASHINGTON TWP	98.55	83.77	113.33
0267	WESTWOOD BORO	87.06	74.00	100.12
0268	WOODCLIFF LAKE BORO	73.96	62.87	85.05
0269	WOOD RIDGE BORO	63.91	54.32	73.50
0270	WYCKOFF TWP	104.59	88.90	120.28

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BURLIGNTON COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0301	BASS RIVER TWP	42.15	35.83	48.47
0302	BEVERLY CITY	61.91	52.62	71.20
0303	BORDENTOWN CITY	55.03	46.78	63.28
0304	BORDENTOWN TWP	52.47	44.60	60.34
0305	BURLINGTON CITY	61.89	52.61	71.17
0306	BURLINGTON TWP	87.88	74.70	101.06
0307	CHESTERFIELD TWP	57.72	49.06	66.38
0308	CINNAMINSON TWP	54.33	46.18	62.48
0309	DELANCO TWP	56.36	47.91	64.81
0310	DELRAN TWP	88.78	75.46	102.10
0311	EASTAMPTON TWP	105.93	90.04	121.82
0312	EDGEWATER PARK TWP	54.09	45.98	62.20
0313	EVESHAM TWP	52.85	44.92	60.78
0314	FIELDSBORO BORO	48.62	41.33	55.91
0315	FLORENCE TWP	54.28	46.14	62.42
0316	HAINESPORT TWP	53.19	45.21	61.17
0317	LUMBERTON TWP	53.55	45.52	61.58
0318	MANSFIELD TWP	54.77	46.55	62.99
0319	MAPLE SHADE TWP	107.18	91.10	123.26
0320	MEDFORD TWP	55.18	46.90	63.46
0321	MEDFORD LAKES BORO	51.65	43.90	59.40
0322	MOORESTOWN TWP	47.57	40.43	54.71
0323	MT HOLLY TWP	49.78	42.31	57.25

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BURLIGNTON COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0324	MT LAUREL TWP	56.21	47.78	64.64
0325	NEW HANOVER TWP	72.46	61.59	83.33
0326	NO HANOVER TWP	52.44	44.57	60.31
0327	PALMYRA BORO	56.77	48.25	65.29
0328	PEMBERTON BORO	52.38	44.52	60.24
0329	PEMBERTON TWP	57.08	48.52	65.64
0330	RIVERSIDE TWP	93.85	79.77	107.93
0331	RIVERTON BORO	51.97	44.17	59.77
0332	SHAMONG TWP	53.97	45.87	62.07
0333	SOUTHAMPTON TWP	59.88	50.90	68.86
0334	SPRINGFIELD TWP	90.55	76.97	104.13
0335	TABERNACLE TWP	93.37	79.36	107.38
0336	WASHINGTON TWP	42.33	35.98	48.68
0337	WESTAMPTON TWP	59.78	50.81	68.75
0338	WILLINGBORO TWP	56.03	47.63	64.43
0339	WOODLAND TWP	58.54	49.76	67.32
0340	WRIGHTSTOWN BORO	68.54	58.26	78.82

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2007

CAMDEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0401	AUDUBON BORO	51.16	43.49	58.83
0402	AUDUBON PARK BORO	100.00	85.00	115.00
0403	BARRINGTON BORO	54.44	46.27	62.61
0404	BELLMAWR BORO	54.99	46.74	63.24
0405	BERLIN BORO	55.88	47.50	64.26
0406	BERLIN TWP	63.03	53.58	72.48
0407	BROOKLAWN BORO	64.93	55.19	74.67
0408	CAMDEN CITY	67.58	57.44	77.72
0409	CHERRY HILL TWNSHP	50.10	42.58	57.62
0410	CHESILHURST BORO	65.47	55.65	75.29
0411	CLEMENTON BORO	65.38	55.57	75.19
0412	COLLINGSWOOD BORO	50.18	42.65	57.71
0413	GIBBSBORO BORO	66.95	56.91	76.99
0414	GLOUCESTER CITY	65.95	56.06	75.84
0415	GLOUCESTER TWP	54.89	46.66	63.12
0416	HADDON TWP	54.66	46.46	62.86
0417	HADDONFIELD BORO	51.87	44.09	59.65
0418	HADDON HEIGHTS BORO	53.31	45.31	61.31
0419	HI NELLA BORO	58.42	49.66	67.18
0420	LAUREL SPRINGS BORO	60.07	51.06	69.08
0421	LAWNSIDE BORO	74.96	63.72	86.20
0422	LINDENWOLD BORO	58.98	50.13	67.83
0423	MAGNOLIA BORO	59.79	50.82	68.76
0424	MERCHANTVILLE BORO	57.91	49.22	66.60

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CAMDEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0425	MOUNT EPHRAIM BORO	60.83	51.71	69.95
0426	OAKLYN BORO	58.47	49.70	67.24
0427	PENNSAUKEN TWP	66.84	56.81	76.87
0428	PINE HILL BORO	55.08	46.82	63.34
0429	PINE VALLEY BORO	101.04	85.88	116.20
0430	RUNNEMEDE BORO	63.11	53.64	72.58
0431	SOMERDALE BORO	61.49	52.27	70.71
0432	STRATFORD BORO	63.70	54.14	73.26
0433	TAVISTOCK BORO	123.75	105.19	142.31
0434	VOORHEES TWP	110.30	93.75	126.85
0435	WATERFORD TWP	58.11	49.39	66.83
0436	WINSLOW TWP	56.18	47.75	64.61
0437	WOODLYNNE BORO	58.18	49.45	66.91

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2007

CAPE MAY COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0501	AVALON BORO	104.31	88.66	119.96
0502	CAPE MAY CITY	88.56	75.28	101.84
0503	CAPE MAY POINT BORO	55.71	47.35	64.07
0504	DENNIS TWP	111.01	94.36	127.66
0505	LOWER TWP	37.32	31.72	42.92
0506	MIDDLE TWP	41.29	35.10	47.48
0507	NORTH WILDWOOD CITY	122.73	104.32	141.14
0508	OCEAN CITY CITY	59.04	50.18	67.90
0509	SEA ISLE CITY CITY	74.46	63.29	85.63
0510	STONE HARBOR BORO	77.73	66.07	89.39
0511	UPPER TWP	110.55	93.97	127.13
0512	WEST CAPE MAY BORO	67.53	57.40	77.66
0513	WEST WILDWOOD BORO	73.98	62.88	85.08
0514	WILDWOOD CITY	89.55	76.12	102.98
0515	WILDWOOD CREST BORO	62.31	52.96	71.66
0516	WOODBINE BORO	42.97	36.52	49.42

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CUMBERLAND COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0601	BRIDGETON CITY	73.09	62.13	84.05
0602	COMMERCIAL TWP	57.02	48.47	65.57
0603	DEERFIELD TWP	94.01	79.91	108.11
0604	DOWNE TWP	52.07	44.26	59.88
0605	FAIRFIELD TWP	68.06	57.85	78.27
0606	GREENWICH TWP	91.24	77.55	104.93
0607	HOPEWELL TWP	72.16	61.34	82.98
0608	LAWRENCE TWP	63.09	53.63	72.55
0609	MAURICE RIVER TWP	54.75	46.54	62.96
0610	MILLVILLE CITY	86.55	73.57	99.53
0611	SHILOH BORO	63.72	54.16	73.28
0612	STOW CREEK TWP	83.25	70.76	95.74
0613	UPPER DEERFIELD TWP	73.20	62.22	84.18
0614	VINELAND CITY	56.12	47.70	64.54

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2007

ESSEX COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0701	BELLEVILLE TWP	13.01	11.06	14.96
0702	BLOOMFIELD TWP	42.66	36.26	49.06
0703	CALDWELL BORO TWP	92.55	78.67	106.43
0704	CEDAR GROVE TWP	14.45	12.28	16.62
0705	EAST ORANGE CITY	10.97	9.32	12.62
0706	ESSEX FELLS TWP	92.56	78.68	106.44
0707	FAIRFIELD TWP	54.56	46.38	62.74
0708	GLEN RIDGE TWP	16.64	14.14	19.14
0709	IRVINGTON TWP	10.86	9.23	12.49
0710	LIVINGSTON TWP	12.60	10.71	14.49
0711	MAPLEWOOD TWP	57.58	48.94	66.22
0712	MILLBURN TWP	72.97	62.02	83.92
0713	MONTCLAIR TWP	40.49	34.42	46.56
0714	NEWARK CITY	70.52	59.94	81.10
0715	NORTH CALDWELL TWP	22.19	18.86	25.52
0716	NUTLEY TWP	97.93	83.24	112.62
0717	ORANGE CITY TWP	99.74	84.78	114.70
0718	ROSELAND BORO	13.15	11.18	15.12
0719	SOUTH ORANGE VILLAGE TW	38.28	32.54	44.02
0720	VERONA TWP	20.94	17.80	24.08
0721	WEST CALDWELL TWP	50.53	42.95	58.11
0722	WEST ORANGE TWP	23.58	20.04	27.12

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GLOUCESTER COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0801	CLAYTON BORO	60.83	51.71	69.95
0802	DEPTFORD TWP	59.46	50.54	68.38
0803	EAST GREENWICH TWP	55.75	47.39	64.11
0804	ELK TWP	62.15	52.83	71.47
0805	FRANKLIN TWP	56.52	48.04	65.00
0806	GLASSBORO BORO	64.01	54.41	73.61
0807	GREENWICH TWP	62.19	52.86	71.52
0808	HARRISON TWP	55.57	47.23	63.91
0809	LOGAN TWP	63.95	54.36	73.54
0810	MANTUA TWP	55.09	46.83	63.35
0811	MONROE TWP	54.27	46.13	62.41
0812	NATIONAL PARK BORO	61.37	52.16	70.58
0813	NEWFIELD BORO	52.39	44.53	60.25
0814	PAULSBORO BORO	68.41	58.15	78.67
0815	PITMAN BORO	57.59	48.95	66.23
0816	SO HARRISON TWP	61.26	52.07	70.45
0817	SWEDESBORO BORO	55.53	47.20	63.86
0818	WASHINGTON TWP	53.11	45.14	61.08
0819	WENONAH BORO	53.70	45.64	61.76
0820	WEST DEPTFORD TWP	59.66	50.71	68.61

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2007

GLOUCESTER COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0821	WESTVILLE BORO	61.88	52.60	71.16
0822	WOODBURY CITY	59.63	50.69	68.57
0823	WOODBURY HEIGHTS BORO	72.96	62.02	83.90
0824	WOOLWICH TWP	53.86	45.78	61.94

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

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2007

HUDSON COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0901	BAYONNE CITY	42.22	35.89	48.55
0902	EAST NEWARK BORO	24.42	20.76	28.08
0903	GUTTENBERG TOWN	38.20	32.47	43.93
0904	HARRISON TOWN	39.44	33.52	45.36
0905	HOBOKEN CITY	34.45	29.28	39.62
0906	JERSEY CITY CITY	28.71	24.40	33.02
0907	KEARNY TOWN	28.10	23.88	32.32
0908	NORTH BERGEN TWP	49.57	42.13	57.01
0909	SECAUCUS TOWN	48.06	40.85	55.27
0910	UNION CITY CITY	42.02	35.72	48.32
0911	WEEHAWKEN TWP	48.86	41.53	56.19
0912	WEST NEW YORK TOWN	39.66	33.71	45.61

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

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2007

HUNTERDON COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1001	ALEXANDRIA TWP	90.25	76.71	103.79
1002	BETHLEHEM TWP	77.99	66.29	89.69
1003	BLOOMSBURY BORO	111.26	94.57	127.95
1004	CALIFON BORO	102.87	87.44	118.30
1005	CLINTON TOWN	97.21	82.63	111.79
1006	CLINTON TWP	99.21	84.33	114.09
1007	DELAWARE TWP	91.78	78.01	105.55
1008	EAST AMWELL TWP	97.03	82.48	111.58
1009	FLEMINGTON BORO	95.16	80.89	109.43
1010	FRANKLIN TWP	85.16	72.39	97.93
1011	FRENCHTOWN BORO	84.70	71.99	97.41
1012	GLEN GARDNER BORO	73.66	62.61	84.71
1013	HAMPTON BORO	111.55	94.82	128.28
1014	HIGH BRIDGE BORO	91.35	77.65	105.05
1015	HOLLAND TWP	91.42	77.71	105.13
1016	KINGWOOD TWP	52.96	45.02	60.90
1017	LAMBERTVILLE CITY	89.00	75.65	102.35
1018	LEBANON BORO	54.30	46.15	62.45
1019	LEBANON TWP	70.45	59.88	81.02
1020	MILFORD BORO	79.67	67.72	91.62

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2007

HUNTERDON COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1021	RARITAN TWP	54.21	46.08	62.34
1022	READINGTON TWP	77.84	66.16	89.52
1023	STOCKTON BORO	48.28	41.04	55.52
1024	TEWKSBURY TWP	73.01	62.06	83.96
1025	UNION TWP	72.09	61.28	82.90
1026	WEST AMWELL TWP	92.36	78.51	106.21

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2007

MERCER COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1101	EAST WINDSOR TWP	45.50	38.67	52.33
1102	EWING TWP	58.53	49.75	67.31
1103	HAMILTON TWP	54.97	46.72	63.22
1104	HIGHTSTOWN BORO	44.47	37.80	51.14
1105	HOPEWELL BORO	105.87	89.99	121.75
1106	HOPEWELL TWP	108.87	92.54	125.20
1107	LAWRENCE TWP	53.15	45.18	61.12
1108	PENNINGTON BORO	107.89	91.71	124.07
1109	PRINCETON BORO	44.33	37.68	50.98
1110	PRINCETON TWP	49.88	42.40	57.36
1111	TRENTON CITY	68.32	58.07	78.57
1112	WASHINGTON TWP	45.53	38.70	52.36
1113	WEST WINDSOR TWP	104.26	88.62	119.90

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2007

MIDDLESEX COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1201	CARTERET BORO	41.22	35.04	47.40
1202	CRANBURY TWP	35.38	30.07	40.69
1203	DUNELLEN BORO	22.36	19.01	25.71
1204	EAST BRUNSWICK TWP	26.23	22.30	30.16
1205	EDISON TWP	52.93	44.99	60.87
1206	HELMETTA BORO	26.39	22.43	30.35
1207	HIGHLAND PARK BORO	37.28	31.69	42.87
1208	JAMESBURG BORO	46.52	39.54	53.50
1209	METUCHEN BORO	43.65	37.10	50.20
1210	MIDDLESEX BORO	31.40	26.69	36.11
1211	MILLTOWN BORO	48.73	41.42	56.04
1212	MONROE TWP	48.47	41.20	55.74
1213	NEW BRUNSWICK CITY	40.85	34.72	46.98
1214	NORTH BRUNSWICK TWP	54.20	46.07	62.33
1215	OLD BRIDGE TWP	45.47	38.65	52.29
1216	PERTH AMBOY CITY	106.60	90.61	122.59
1217	PISCATAWAY TWP	34.23	29.10	39.36
1218	PLAINSBORO TWP	81.54	69.31	93.77
1219	SAYREVILLE BORO	45.86	38.98	52.74
1220	SOUTH AMBOY CITY	88.16	74.94	101.38

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2007

MIDDLESEX COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1221	SOUTH BRUNSWICK TWP	48.53	41.25	55.81
1222	SOUTH PLAINFIELD BORO	40.71	34.60	46.82
1223	SOUTH RIVER BORO	26.72	22.71	30.73
1224	SPOTSWOOD BORO	86.22	73.29	99.15
1225	WOODBRIDGE TWP	26.51	22.53	30.49

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2007

MONMOUTH COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1301	ABERDEEN TWP	40.32	34.27	46.37
1302	ALLENHURST BORO	41.27	35.08	47.46
1303	ALLENTOWN BORO	50.66	43.06	58.26
1304	ASBURY PARK CITY	34.22	29.09	39.35
1305	ATLANTIC HIGHLANDS BORO	76.41	64.95	87.87
1306	AVON BY THE SEA BORO	34.00	28.90	39.10
1307	BELMAR BORO	61.62	52.38	70.86
1308	BRADLEY BEACH BORO	106.45	90.48	122.42
1309	BRIELLE BORO	41.18	35.00	47.36
1310	COLTS NECK TOWNSHIP	42.66	36.26	49.06
1311	DEAL BORO	48.99	41.64	56.34
1312	EATONTOWN BORO	111.25	94.56	127.94
1313	ENGLISHTOWN BORO	44.22	37.59	50.85
1314	FAIR HAVEN BORO	74.44	63.27	85.61
1315	FARMINGDALE BORO	100.19	85.16	115.22
1316	FREEHOLD BORO	92.47	78.60	106.34
1317	FREEHOLD TWP	49.75	42.29	57.21
1318	HAZLET TWP	43.46	36.94	49.98
1319	HIGHLANDS BORO	72.55	61.67	83.43
1320	HOLMDEL TWP	45.47	38.65	52.29
1321	HOWELL TWP	44.85	38.12	51.58
1322	INTERLAKEN BORO	69.95	59.46	80.44
1323	KEANSBURG BORO	38.43	32.67	44.19

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MONMOUTH COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1324	KEYPORT BORO	46.25	39.31	53.19
1325	LITTLE SILVER BORO	77.88	66.20	89.56
1326	LOCH ARBOUR VILLAGE	40.63	34.54	46.72
1327	LONG BRANCH CITY	55.28	46.99	63.57
1328	MANALAPAN TWP	43.09	36.63	49.55
1329	MANASQUAN BORO	77.71	66.05	89.37
1330	MARLBORO TWP	42.70	36.29	49.11
1331	MATAWAN BORO	42.73	36.32	49.14
1332	MIDDLETOWN TWP	42.59	36.20	48.98
1333	MILLSTONE TWP	67.28	57.19	77.37
1334	MONMOUTH BEACH BORO	88.79	75.47	102.11
1335	NEPTUNE TWP	76.04	64.63	87.45
1336	NEPTUNE CITY BORO	77.86	66.18	89.54
1337	OCEAN TWP	83.55	71.02	96.08
1338	OCEANPORT BORO	108.17	91.94	124.40
1339	RED BANK BORO	45.25	38.46	52.04
1340	ROOSEVELT BORO	40.74	34.63	46.85
1341	RUMSON BORO	81.15	68.98	93.32
1342	SEA BRIGHT BORO	58.11	49.39	66.83
1343	SEA GIRT BORO	101.75	86.49	117.01
1344	SHREWSBURY BORO	73.03	62.08	83.98
1345	SHREWSBURY TWP	36.21	30.78	41.64
1346	LAKE COMO BORO	105.45	89.63	121.27

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MONMOUTH COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1347	SPRING LAKE BORO	101.02	85.87	116.17
1348	SPRING LAKE HEIGHTS BOR	62.32	52.97	71.67
1349	TINTON FALLS BORO	43.01	36.56	49.46
1350	UNION BEACH BORO	69.38	58.97	79.79
1351	UPPER FREEHOLD TWP	106.73	90.72	122.74
1352	WALL TWP	62.14	52.82	71.46
1353	WEST LONG BRANCH BORO	95.39	81.08	109.70

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2007

MORRIS COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1401	BOONTON TOWN	46.22	39.29	53.15
1402	BOONTON TWP	50.16	42.64	57.68
1403	BUTLER BORO	69.69	59.24	80.14
1404	CHATHAM BORO	92.06	78.25	105.87
1405	CHATHAM TWP	90.52	76.94	104.10
1406	CHESTER BORO	101.23	86.05	116.41
1407	CHESTER TWP	106.18	90.25	122.11
1408	DENVILLE TWP	67.78	57.61	77.95
1409	DOVER TOWN	43.52	36.99	50.05
1410	EAST HANOVER TWP	71.28	60.59	81.97
1411	FLORHAM PARK BORO	106.18	90.25	122.11
1412	HANOVER TWP	52.19	44.36	60.02
1413	HARDING TWP	78.32	66.57	90.07
1414	JEFFERSON TWP	106.15	90.23	122.07
1415	KINNELON BORO	68.13	57.91	78.35
1416	LINCOLN PARK BORO	46.33	39.38	53.28
1417	MADISON BORO	60.39	51.33	69.45
1418	MENDHAM BORO	109.49	93.07	125.91
1419	MENDHAM TWP	99.72	84.76	114.68
1420	MINE HILL TWP	103.37	87.86	118.88
1421	MONTVILLE TWP	54.54	46.36	62.72
1422	MORRIS TWP	68.24	58.00	78.48
1423	MORRIS PLAINS BORO	48.41	41.15	55.67

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MORRIS COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1424	MORRISTOWN TOWN	85.15	72.38	97.92
1425	MOUNTAIN LAKES BORO	106.77	90.75	122.79
1426	MOUNT ARLINGTON BORO	82.05	69.74	94.36
1427	MOUNT OLIVE TWP	53.81	45.74	61.88
1428	NETCONG BORO	106.67	90.67	122.67
1429	PARSIPPANY TR HLS TWP	81.59	69.35	93.83
1430	LONG HILL TWP	70.65	60.05	81.25
1431	PEQUANNOCK TWP	102.19	86.86	117.52
1432	RANDOLPH TWP	59.85	50.87	68.83
1433	RIVERDALE BORO	96.09	81.68	110.50
1434	ROCKAWAY BORO	88.01	74.81	101.21
1435	ROCKAWAY TWP	65.71	55.85	75.57
1436	ROXBURY TWP	54.20	46.07	62.33
1437	VICTORY GARDENS BORO	98.66	83.86	113.46
1438	WASHINGTON TWP	52.84	44.91	60.77
1439	WHARTON BORO	43.70	37.14	50.26

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2007

OCEAN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1501	BARNEGAT TWP	41.97	35.67	48.27
1502	BARNEGAT LIGHT BORO	94.11	79.99	108.23
1503	BAY HEAD BORO	59.69	50.74	68.64
1504	BEACH HAVEN BORO	78.97	67.12	90.82
1505	BEACHWOOD BORO	42.67	36.27	49.07
1506	BERKELEY TWP	44.55	37.87	51.23
1507	BRICK TWP	38.58	32.79	44.37
1508	DOVER TWP	38.71	32.90	44.52
1509	EAGLESWOOD TWP	89.06	75.70	102.42
1510	HARVEY CEDARS BORO	101.20	86.02	116.38
1511	ISLAND HEIGHTS BORO	88.53	75.25	101.81
1512	JACKSON TWP	41.96	35.67	48.25
1513	LACEY TWP	41.69	35.44	47.94
1514	LAKEHURST BORO	105.53	89.70	121.36
1515	LAKEWOOD TWP	99.73	84.77	114.69
1516	LAVALLETTE BORO	80.48	68.41	92.55
1517	LITTLE EGG HARBOR TWP	108.80	92.48	125.12
1518	LONG BEACH TWP	83.41	70.90	95.92
1519	MANCHESTER TWP	48.68	41.38	55.98
1520	MANTOLOKING BORO	66.27	56.33	76.21

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OCEAN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1521	OCEAN TWP	92.46	78.59	106.33
1522	OCEAN GATE BORO	92.99	79.04	106.94
1523	PINE BEACH BORO	95.59	81.25	109.93
1524	PLUMSTED TWP	46.31	39.36	53.26
1525	POINT PLEASANT BORO	38.92	33.08	44.76
1526	PT PLEASANT BEACH BORO	31.55	26.82	36.28
1527	SEASIDE HEIGHTS BORO	29.60	25.16	34.04
1528	SEASIDE PARK BORO	53.46	45.44	61.48
1529	SHIP BOTTOM BORO	81.45	69.23	93.67
1530	SOUTH TOMS RIVER BORO	106.26	90.32	122.20
1531	STAFFORD TWP	87.04	73.98	100.10
1532	SURF CITY BORO	85.10	72.33	97.87
1533	TUCKERTON BORO	85.61	72.77	98.45

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2007

PASSIC COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1601	BLOOMINGDALE BORO	43.36	36.86	49.86
1602	CLIFTON CITY	50.71	43.10	58.32
1603	HALEDON BORO	49.79	42.32	57.26
1604	HAWTHORNE BORO	47.59	40.45	54.73
1605	LITTLE FALLS TWP	38.75	32.94	44.56
1606	NORTH HALEDON BORO	29.69	25.24	34.14
1607	PASSAIC CITY	41.71	35.45	47.97
1608	PATERSON CITY	7.97	6.77	9.17
1609	POMPTON LAKES BORO	44.58	37.89	51.27
1610	PROSPECT PARK BORO	46.08	39.17	52.99
1611	RINGWOOD BORO	47.16	40.09	54.23
1612	TOTOWA BORO	50.95	43.31	58.59
1613	WANAQUE BORO	41.90	35.61	48.19
1614	WAYNE TWP	48.89	41.56	56.22
1615	WEST MILFORD TWP	41.91	35.62	48.20
1616	WEST PATERSON BORO	48.44	41.17	55.71

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2007

SALEM COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1701	ALLOWAY TOWNSHIP	72.89	61.96	83.82
1702	CARNEYS POINT TOWNSHIP	65.49	55.67	75.31
1703	ELMER BORO	117.33	99.73	134.93
1704	ELSINBORO TWP	59.64	50.69	68.59
1705	LOWER ALLOWAY CREEK TWP	83.83	71.26	96.40
1706	MANNINGTON TWP	118.69	100.89	136.49
1707	OLDMANS TWP	67.07	57.01	77.13
1708	PENNS GROVE BORO	60.71	51.60	69.82
1709	PENNSVILLE TWP	71.74	60.98	82.50
1710	PILESGROVE TWP	57.74	49.08	66.40
1711	PITTSGROVE TWP	87.44	74.32	100.56
1712	QUINTON TWP	73.75	62.69	84.81
1713	SALEM CITY	56.92	48.38	65.46
1714	UPPER PITTSGROVE TWP	108.90	92.56	125.24
1715	WOODSTOWN BORO	58.11	49.39	66.83

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2007

SOMERSET COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1801	BEDMINSTER TWP	91.06	77.40	104.72
1802	BERNARDS TWP	100.86	85.73	115.99
1803	BERNARDSVILLE BORO	101.78	86.51	117.05
1804	BOUND BROOK BORO	47.05	39.99	54.11
1805	BRANCHBURG TWP	97.18	82.60	111.76
1806	BRIDGEWATER TWP	91.20	77.52	104.88
1807	FAR HILLS BORO	104.84	89.11	120.57
1808	FRANKLIN TWP	102.56	87.18	117.94
1809	GREEN BROOK TWP	98.87	84.04	113.70
1810	HILLSBOROUGH TWP	64.06	54.45	73.67
1811	MANVILLE BORO	106.57	90.58	122.56
1812	MILLSTONE BORO	112.80	95.88	129.72
1813	MONTGOMERY TWP	80.00	68.00	92.00
1814	NORTH PLAINFIELD BORO	45.89	39.01	52.77
1815	PEAPACK GLADSTONE BORO	90.33	76.78	103.88
1816	RARITAN BORO	90.69	77.09	104.29
1817	ROCKY HILL BORO	47.21	40.13	54.29
1818	SOMERVILLE BORO	51.73	43.97	59.49
1819	SO BOUND BROOK BORO	48.82	41.50	56.14
1820	WARREN TWP	86.82	73.80	99.84
1821	WATCHUNG BORO	87.65	74.50	100.80

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

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2007

SUSSEX COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1901	ANDOVER BORO	59.34	50.44	68.24
1902	ANDOVER TWP	70.58	59.99	81.17
1903	BRANCHVILLE BORO	105.07	89.31	120.83
1904	BYRAM TWP	45.88	39.00	52.76
1905	FRANKFORD TWP	52.99	45.04	60.94
1906	FRANKLIN BORO	48.94	41.60	56.28
1907	FREDON TWP	54.13	46.01	62.25
1908	GREEN TWP	100.10	85.08	115.12
1909	HAMBURG BORO	59.44	50.52	68.36
1910	HAMPTON TWP	51.59	43.85	59.33
1911	HARDYSTON TWP	51.33	43.63	59.03
1912	HOPATCONG BORO	50.90	43.26	58.54
1913	LAFAYETTE TWP	102.70	87.29	118.11
1914	MONTAGUE TWP	48.83	41.51	56.15
1915	NEWTON TOWN	53.04	45.08	61.00
1916	OGDENSBURG BORO	51.19	43.51	58.87
1917	SANDYSTON TWP	52.52	44.64	60.40
1918	SPARTA TWP	68.29	58.05	78.53
1919	STANHOPE BORO	106.19	90.26	122.12
1920	STILLWATER TWP	45.16	38.39	51.93

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2007

SUSSEX COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1921	SUSSEX BORO	57.41	48.80	66.02
1922	VERNON TWP	49.55	42.12	56.98
1923	WALPACK TWP	95.42	81.11	109.73
1924	WANTAGE TWP	110.28	93.74	126.82

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2007

UNION COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2001	BERKELEY HEIGHTS TWP	55.97	47.57	64.37
2002	CLARK TWP	28.83	24.51	33.15
2003	CRANFORD TWP	41.48	35.26	47.70
2004	ELIZABETH CITY	10.98	9.33	12.63
2005	FANWOOD BORO	19.95	16.96	22.94
2006	GARWOOD BORO	30.77	26.15	35.39
2007	HILLSIDE TWP	44.93	38.19	51.67
2008	KENILWORTH BORO	48.85	41.52	56.18
2009	LINDEN CITY	49.47	42.05	56.89
2010	MOUNTAINSIDE BORO	26.19	22.26	30.12
2011	NEW PROVIDENCE BORO	54.06	45.95	62.17
2012	PLAINFIELD CITY	40.03	34.03	46.03
2013	RAHWAY CITY	47.35	40.25	54.45
2014	ROSELLE BORO	46.34	39.39	53.29
2015	ROSELLE PARK BORO	23.48	19.96	27.00
2016	SCOTCH PLAINS TWP	24.23	20.60	27.86
2017	SPRINGFIELD TWP	39.11	33.24	44.98
2018	SUMMIT CITY	44.02	37.42	50.62
2019	UNION TWP	14.98	12.73	17.23
2020	WESTFIELD TOWN	26.37	22.41	30.33
2021	WINFIELD TWP	8.36	7.11	9.61

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

CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2007

WARREN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2101	ALLAMUCHY TWP	78.95	67.11	90.79
2102	ALPHA BORO	90.16	76.64	103.68
2103	BELVIDERE TOWN	55.61	47.27	63.95
2104	BLAIRSTOWN TWP	53.34	45.34	61.34
2105	FRANKLIN TWP	89.32	75.92	102.72
2106	FRELINGHUYSEN TWP	87.80	74.63	100.97
2107	GREENWICH TWP	73.24	62.25	84.23
2108	HACKETTSTOWN TOWN	61.47	52.25	70.69
2109	HARDWICK TWP	65.49	55.67	75.31
2110	HARMONY TWP	72.49	61.62	83.36
2111	HOPE TWP	49.68	42.23	57.13
2112	INDEPENDENCE TWP	94.69	80.49	108.89
2113	KNOWLTON TWP	65.06	55.30	74.82
2114	LIBERTY TWP	77.45	65.83	89.07
2115	LOPATCONG TWP	104.47	88.80	120.14
2116	MANSFIELD TWP	74.67	63.47	85.87
2117	OXFORD TWP	52.16	44.34	59.98
2118				
2119	PHILLIPSBURG TOWN	55.53	47.20	63.86
2120	POHATCONG TWP	73.65	62.60	84.70
2121	WASHINGTON BORO	66.26	56.32	76.20
2122	WASHINGTON TWP	76.25	64.81	87.69
2123	WHITE TWP	83.37	70.86	95.88

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