

2025

2025

**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 2025**

Original Certification October 1, 2024

Amended by the New Jersey Tax Court
(Chapter 86, Laws of 1954) January 30, 2025

Marita R. Sciarrotta, Acting Director
Division of Taxation
Department of the Treasury
State of New Jersey

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

CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2025

ATLANTIC COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0101	ABSECON CITY	68.62	58.33	78.91
0102	ATLANTIC CITY CITY	64.98	55.23	74.73
0103	BRIGANTINE CITY	55.57	47.23	63.91
0104	BUENA BORO	79.81	67.84	91.78
0105	BUENA VISTA TWP	72.62	61.73	83.51
0106	CORBIN CITY CITY	60.40	51.34	69.46
0107	EGG HARBOR CITY	56.95	48.41	65.49
0108	EGG HARBOR TWP	67.58	57.44	77.72
0109	ESTELL MANOR CITY	64.12	54.50	73.74
0110	FOLSOM BORO	70.03	59.53	80.53
0111	GALLOWAY TWP	61.62	52.38	70.86
0112	HAMILTON TWP	61.97	52.67	71.27
0113	HAMMONTON TOWN	73.68	62.63	84.73
0114	LINWOOD CITY	69.98	59.48	80.48
0115	LONGPORT BORO	62.90	53.46	72.34
0116	MARGATE CITY CITY	51.50	43.77	59.23
0117	MULLICA TWP	59.84	50.86	68.82
0118	NORTHFIELD CITY	69.84	59.36	80.32
0119	PLEASANTVILLE CITY	62.81	53.39	72.23
0120	PORT REPUBLIC CITY	53.67	45.62	61.72
0121	SOMERS POINT CITY	62.14	52.82	71.46
0122	VENTNOR CITY	56.62	48.13	65.11
0123	WEYMOUTH TWP	61.71	52.45	70.97

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

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AS AMENDED BY TAX COURT OF NEW JERSEY

BERGEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0201	ALLENDALÉ BORO	88.44	75.17	101.71
0202	ALPINE BORO	94.96	80.72	109.20
0203	BERGENFIELD BORO	59.04	50.18	67.90
0204	BOGOTA BORO	96.43	81.97	110.89
0205	CARLSTADT BORO	94.86	80.63	109.09
0206	CLIFFSIDE PARK BORO	68.46	58.19	78.73
0207	CLOSTER BORO	89.14	75.77	102.51
0208	CRESSKILL BORO	75.33	64.03	86.63
0209	DEMAREST BORO	64.32	54.67	73.97
0210	DUMONT BORO	56.25	47.81	64.69
0211	ELMWOOD PARK BORO	67.54	57.41	77.67
0212	E RUTHERFORD BORO	93.60	79.56	107.64
0213	EDGEWATER BORO	90.22	76.69	103.75
0214	EMERSON BORO	70.99	60.34	81.64
0215	ENGLEWOOD CITY	67.85	57.67	78.03
0216	ENGLEWOOD CLIFFS BORO	85.99	73.09	98.89
0217	FAIRLAWN BORO	60.42	51.36	69.48
0218	FAIRVIEW BORO	81.58	69.34	93.82
0219	FORT LEE BORO**	68.83	58.51	79.15
0220	FRANKLIN LAKES BORO	73.65	62.60	84.70
0221	GARFIELD CITY	56.68	48.18	65.18
0222	GLEN ROCK BORO	71.58	60.84	82.32
0223	HACKENSACK CITY	80.69	68.59	92.79
0224	HARRINGTON PARK BORO	69.92	59.43	80.41
0225	HASBROUCK HGHTS BORO	88.74	75.43	102.05
0226	HAWORTH BORO	67.80	57.63	77.97
0227	HILLSDALE BORO	69.26	58.87	79.65
0228	HOHOKUS BORO	68.31	58.06	78.56
0229	LEONIA BORO	61.02	51.87	70.17
0230	LITTLE FERRY BORO	86.84	73.81	99.87
0231	LODI BORO	56.96	48.42	65.50
0232	LYNDHURST TWP	88.16	74.94	101.38
0233	MAHWAH TWP**	73.76	62.70	84.82
0234	MAYWOOD BORO	90.30	76.75	103.85
0235	MIDLAND PARK BORO	64.78	55.06	74.50
0236	MONTVALE BORO	78.13	66.41	89.85
0237	MOONACHIE BORO	94.77	80.55	108.99
0238	NEW MILFORD BORO	55.43	47.12	63.74
0239	NORTH ARLINGTON BORO	90.90	77.26	104.54
0240	NORTHVALE BORO	68.50	58.22	78.78
0241	NORWOOD BORO	71.15	60.48	81.82

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**AS AMENDED BY TAX COURT OF NEW JERSEY

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AS AMENDED BY TAX COURT OF NEW JERSEY

BERGEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0242	OAKLAND BORO	91.78	78.01	105.55
0243	OLD TAPPAN BORO	76.15	64.73	87.57
0244	ORADELL BORO	77.96	66.27	89.65
0245	PALISADES PARK BORO	87.64	74.49	100.79
0246	PARAMUS BORO	89.46	76.04	102.88
0247	PARK RIDGE BORO	66.56	56.58	76.54
0248	RAMSEY BORO	71.73	60.97	82.49
0249	RIDGEFIELD BORO	100.16	85.14	115.18
0250	RIDGEFIELD PARK VILLAGE	85.19	72.41	97.97
0251	RIDGEWOOD VILLAGE	67.39	57.28	77.50
0252	RIVEREDGE BORO	60.74	51.63	69.85
0253	RIVERVALE TWP	79.89	67.91	91.87
0254	ROCHELLE PARK TWP	68.64	58.34	78.94
0255	ROCKLEIGH BORO	106.01	90.11	121.91
0256	RUTHERFORD BORO	72.40	61.54	83.26
0257	SADDLE BROOK TWP	82.62	70.23	95.01
0258	SADDLE RIVER BORO	96.56	82.08	111.04
0259	SO HACKENSACK TWP	97.72	83.06	112.38
0260	TEANECK TWP	97.14	82.57	111.71
0261	TENAFLY BORO	70.27	59.73	80.81
0262	TETERBORO BORO	91.85	78.07	105.63
0263	UPPER SADDLE RIV BORO	67.68	57.53	77.83
0264	WALDWICK BORO	94.62	80.43	108.81
0265	WALLINGTON BORO	58.70	49.89	67.51
0266	WASHINGTON TWP	68.01	57.81	78.21
0267	WESTWOOD BORO	91.19	77.51	104.87
0268	WOODCLIFF LAKE BORO	86.07	73.16	98.98
0269	WOOD RIDGE BORO	69.10	58.73	79.47
0270	WYCKOFF TWP	84.39	71.73	97.05

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BURLINGTON COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0301	BASS RIVER TWP	70.84	60.21	81.47
0302	BEVERLY CITY	64.37	54.71	74.03
0303	BORDENTOWN CITY	65.77	55.90	75.64
0304	BORDENTOWN TWP	59.85	50.87	68.83
0305	BURLINGTON CITY	67.37	57.26	77.48
0306	BURLINGTON TWP	69.07	58.71	79.43
0307	CHESTERFIELD TWP	67.82	57.65	77.99
0308	CINNAMINSON TWP	58.60	49.81	67.39
0309	DELANCO TWP	64.81	55.09	74.53
0310	DELRAN TWP	61.08	51.92	70.24
0311	EASTAMPTON TWP	62.74	53.33	72.15
0312	EDGEWATER PARK TWP	72.62	61.73	83.51
0313	EVESHAM TWP	66.37	56.41	76.33
0314	FIELDSBORO BORO	75.02	63.77	86.27
0315	FLORENCE TWP	86.54	73.56	99.52
0316	HAINESPORT TWP	65.42	55.61	75.23
0317	LUMBERTON TWP	69.45	59.03	79.87
0318	MANSFIELD TWP	69.27	58.88	79.66
0319	MAPLE SHADE TWP	61.80	52.53	71.07
0320	MEDFORD TWP	61.61	52.37	70.85
0321	MEDFORD LAKES BORO	60.74	51.63	69.85
0322	MOORESTOWN TWP	65.75	55.89	75.61
0323	MT HOLLY TWP	65.13	55.36	74.90
0324	MT LAUREL TWP	64.53	54.85	74.21
0325	NEW HANOVER TWP	49.31	41.91	56.71
0326	NO HANOVER TWP	70.58	59.99	81.17
0327	PALMYRA BORO	60.12	51.10	69.14
0328	PEMBERTON BORO	70.28	59.74	80.82
0329	PEMBERTON TWP	65.19	55.41	74.97
0330	RIVERSIDE TWP	63.33	53.83	72.83
0331	RIVERTON BORO	64.09	54.48	73.70
0332	SHAMONG TWP	61.80	52.53	71.07
0333	SOUTHAMPTON TWP	56.24	47.80	64.68
0334	SPRINGFIELD TWP	62.85	53.42	72.28
0335	TABERNACLE TWP	62.49	53.12	71.86
0336	WASHINGTON TWP	76.69	65.19	88.19
0337	WESTAMPTON TWP	70.05	59.54	80.56
0338	WILLINGBORO TWP	61.79	52.52	71.06
0339	WOODLAND TWP	80.54	68.46	92.62
0340	WRIGHTSTOWN BORO	54.97	46.72	63.22

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CAMDEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0401	AUDUBON BORO	67.61	57.47	77.75
0402	AUDUBON PARK BORO	99.89	84.91	114.87
0403	BARRINGTON BORO	60.77	51.65	69.89
0404	BELLMAWR BORO	75.49	64.17	86.81
0405	BERLIN BORO	72.71	61.80	83.62
0406	BERLIN TWP	64.59	54.90	74.28
0407	BROOKLAWN BORO	64.81	55.09	74.53
0408	CAMDEN CITY	65.65	55.80	75.50
0409	CHERRY HILL TWP	60.09	51.08	69.10
0410	CHESILHURST BORO	71.90	61.11	82.69
0411	CLEMENTON BORO	67.72	57.56	77.88
0412	COLLINGSWOOD BORO	63.64	54.09	73.19
0413	GIBBSBORO BORO	75.05	63.79	86.31
0414	GLOUCESTER CITY	62.21	52.88	71.54
0415	GLOUCESTER TWP	65.02	55.27	74.77
0416	HADDON TWP	62.28	52.94	71.62
0417	HADDONFIELD BORO	77.42	65.81	89.03
0418	HADDON HEIGHTS BORO	86.33	73.38	99.28
0419	HI NELLA BORO	63.32	53.82	72.82
0420	LAUREL SPRINGS BORO	66.32	56.37	76.27
0421	LAWNSIDE BORO	63.89	54.31	73.47
0422	LINDENWOLD BORO	68.98	58.63	79.33
0423	MAGNOLIA BORO	59.75	50.79	68.71
0424	MERCHANTVILLE BORO	64.85	55.12	74.58
0425	MOUNT EPHRAIM BORO	62.59	53.20	71.98
0426	OAKLYN BORO	58.79	49.97	67.61
0427	PENNSAUKEN TWP	60.97	51.82	70.12
0428	PINE HILL BORO	55.85	47.47	64.23
0430	RUNNEMEDE BORO	59.90	50.91	68.89
0431	SOMERDALE BORO	60.18	51.15	69.21
0432	STRATFORD BORO	60.49	51.42	69.56
0433	TAVISTOCK BORO***	100.00	85.00	115.00
0434	VOORHEES TWP	66.25	56.31	76.19
0435	WATERFORD TWP	59.81	50.84	68.78
0436	WINSLOW TWP	62.60	53.21	71.99
0437	WOODLYNNE BORO	53.54	45.51	61.57

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*** ADMINISTRATIVE CORRECTION

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CAPE MAY COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0501	AVALON BORO	57.39	48.78	66.00
0502	CAPE MAY CITY	53.87	45.79	61.95
0503	CAPE MAY POINT BORO	54.27	46.13	62.41
0504	DENNIS TWP	65.06	55.30	74.82
0505	LOWER TWP	50.32	42.77	57.87
0506	MIDDLE TWP	66.72	56.71	76.73
0507	NORTH WILDWOOD CITY	55.56	47.23	63.89
0508	OCEAN CITY CITY	55.25	46.96	63.54
0509	SEA ISLE CITY CITY	50.04	42.53	57.55
0510	STONE HARBOR BORO	53.30	45.30	61.30
0511	UPPER TWP	62.40	53.04	71.76
0512	WEST CAPE MAY BORO	47.81	40.64	54.98
0513	WEST WILDWOOD BORO	50.07	42.56	57.58
0514	WILDWOOD CITY	51.42	43.71	59.13
0515	WILDWOOD CREST BORO	59.85	50.87	68.83
0516	WOODBINE BORO	81.80	69.53	94.07

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CUMBERLAND COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0601	BRIDGETON CITY	63.77	54.20	73.34
0602	COMMERCIAL TWP	78.89	67.06	90.72
0603	DEERFIELD TWP	66.99	56.94	77.04
0604	DOWNE TWP	84.33	71.68	96.98
0605	FAIRFIELD TWP	87.64	74.49	100.79
0606	GREENWICH TWP	77.61	65.97	89.25
0607	HOPEWELL TWP	67.92	57.73	78.11
0608	LAWRENCE TWP	82.63	70.24	95.02
0609	MAURICE RIVER TWP	87.17	74.09	100.25
0610	MILLVILLE CITY	60.44	51.37	69.51
0611	SHILOH BORO	84.20	71.57	96.83
0612	STOW CREEK TWP	87.83	74.66	101.00
0613	UPPER DEERFIELD TWP	76.73	65.22	88.24
0614	VINELAND CITY	67.32	57.22	77.42

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2025
AS AMENDED BY TAX COURTS OF NEW JERSEY

ESSEX COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0701	BELLEVILLE TWP	65.61	55.77	75.45
0702	BLOOMFIELD TWP	69.15	58.78	79.52
0703	CALDWELL BORO TWP	69.45	59.03	79.87
0704	CEDAR GROVE TWP	74.85	63.62	86.08
0705	EAST ORANGE CITY**	89.86	76.38	103.34
0706	ESSEX FELS TWP	81.60	69.36	93.84
0707	FAIRFIELD TWP	79.63	67.69	91.57
0708	GLEN RIDGE TWP	64.37	54.71	74.03
0709	IRVINGTON TWP	44.53	37.85	51.21
0710	LIVINGSTON TWP	74.48	63.31	85.65
0711	MAPLEWOOD TWP	101.60	86.36	116.84
0712	MILLBURN TWP	77.97	66.27	89.67
0713	MONTCLAIR TWP	61.52	52.29	70.75
0714	NEWARK CITY**	47.77	40.60	54.94
0715	NORTH CALDWELL TWP	76.70	65.19	88.21
0716	NUTLEY TWP	89.35	75.95	102.75
0717	ORANGE CITY TWP**	94.25	80.11	108.39
0718	ROSELAND BORO	97.99	83.29	112.69
0719	SOUTH ORANGE VILLAGE TWP**	95.71	81.35	110.07
0720	VERONA TWP	70.19	59.66	80.72
0721	WEST CALDWELL TWP	76.51	65.03	87.99
0722	WEST ORANGE TWP	64.59	54.90	74.28

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**AS AMENDED BY TAX COURT OF NEW JERSEY

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2025

GLOUCESTER COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0801	CLAYTON BORO	100.92	85.78	116.06
0802	DEPTFORD TWP	67.24	57.15	77.33
0803	EAST GREENWICH TWP	67.61	57.47	77.75
0804	ELK TWP	64.10	54.48	73.72
0805	FRANKLIN TWP	62.31	52.96	71.66
0806	GLASSBORO BORO	65.01	55.26	74.76
0807	GREENWICH TWP	65.90	56.01	75.79
0808	HARRISON TWP	64.94	55.20	74.68
0809	LOGAN TWP	103.08	87.62	118.54
0810	MANTUA TWP	91.01	77.36	104.66
0811	MONROE TWP	65.78	55.91	75.65
0812	NATIONAL PARK BORO	65.10	55.33	74.87
0813	NEWFIELD BORO	65.45	55.63	75.27
0814	PAULSBORO BORO	66.90	56.86	76.94
0815	PITMAN BORO	78.68	66.88	90.48
0816	SO HARRISON TWP	62.07	52.76	71.38
0817	SWEDESBORO BORO	61.94	52.65	71.23
0818	WASHINGTON TWP	65.88	56.00	75.76
0819	WENONAH BORO	67.42	57.31	77.53
0820	WEST DEPTFORD TWP	65.76	55.90	75.62
0821	WESTVILLE BORO	59.03	50.18	67.88
0822	WOODBURY CITY	67.22	57.14	77.30
0823	WOODBURY HEIGHTS BORO	66.81	56.79	76.83
0824	WOOLWICH TWP	68.61	58.32	78.90

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AS AMENDED BY TAX COURT OF NEW JERSEY

HUDSON COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0901	BAYONNE CITY	69.82	59.35	80.29
0902	EAST NEWARK BORO	54.93	46.69	63.17
0903	GUTTENBERG TOWN	58.41	49.65	67.17
0904	HARRISON TOWN**	73.41	62.40	84.42
0905	HOBOKEN CITY	59.76	50.80	68.72
0906	JERSEY CITY CITY**	79.59	67.65	91.53
0907	KEARNY TOWN	18.59	15.80	21.38
0908	NORTH BERGEN TWP	91.45	77.73	105.17
0909	SECAUCUS TOWN	36.43	30.97	41.89
0910	UNION CITY CITY	100.09	85.08	115.10
0911	WEEHAWKEN TWP**	91.13	77.46	104.80
0912	WEST NEW YORK TOWN	20.56	17.48	23.64

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HUNTERDON COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1001	ALEXANDRIA TWP	71.45	60.73	82.17
1002	BETHLEHEM TWP	68.46	58.19	78.73
1003	BLOOMSBURY BORO	65.47	55.65	75.29
1004	CALIFON BORO	74.70	63.49	85.91
1005	CLINTON TOWN	90.87	77.24	104.50
1006	CLINTON TWP	80.69	68.59	92.79
1007	DELAWARE TWP	67.73	57.57	77.89
1008	EAST AMWELL TWP	68.22	57.99	78.45
1009	FLEMINGTON BORO	102.58	87.19	117.97
1010	FRANKLIN TWP	88.95	75.61	102.29
1011	FRENCHTOWN BORO	99.52	84.59	114.45
1012	GLEN GARDNER BORO	58.93	50.09	67.77
1013	HAMPTON BORO	86.88	73.85	99.91
1014	HIGH BRIDGE BORO	94.19	80.06	108.32
1015	HOLLAND TWP	64.41	54.75	74.07
1016	KINGWOOD TWP	73.00	62.05	83.95
1017	LAMBERTVILLE CITY	83.55	71.02	96.08
1018	LEBANON BORO	82.03	69.73	94.33
1019	LEBANON TWP	74.12	63.00	85.24
1020	MILFORD BORO	75.98	64.58	87.38
1021	RARITAN TWP	70.20	59.67	80.73
1022	READINGTON TWP	72.69	61.79	83.59
1023	STOCKTON BORO	95.24	80.95	109.53
1024	TEWKSBURY TWP	78.47	66.70	90.24
1025	UNION TWP	95.15	80.88	109.42
1026	WEST AMWELL TWP	95.20	80.92	109.48

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MERCER COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1101	EAST WINDSOR TWP	64.69	54.99	74.39
1102	EWING TWP	66.95	56.91	76.99
1103	HAMILTON TWP	65.78	55.91	75.65
1104	HIGHTSTOWN BORO	59.33	50.43	68.23
1105	HOPEWELL BORO	72.96	62.02	83.90
1106	HOPEWELL TWP	75.02	63.77	86.27
1107	LAWRENCE TWP	75.34	64.04	86.64
1108	PENNINGTON BORO	73.20	62.22	84.18
1111	TRENTON CITY	60.13	51.11	69.15
1112	ROBBINSVILLE TWP	67.26	57.17	77.35
1113	WEST WINDSOR TWP	65.83	55.96	75.70
1114	PRINCETON	66.50	56.52	76.48

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2025

MIDDLESEX COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1201	CARTERET BORO	58.99	50.14	67.84
1202	CRANBURY TWP	79.50	67.57	91.43
1203	DUNELLEN BORO	92.90	78.96	106.84
1204	EAST BRUNSWICK TWP	18.83	16.01	21.65
1205	EDISON TWP	35.12	29.85	40.39
1206	HELMETTA BORO	58.29	49.55	67.03
1207	HIGHLAND PARK BORO	103.16	87.69	118.63
1208	JAMESBURG BORO	37.90	32.21	43.59
1209	METUCHEN BORO	32.84	27.91	37.77
1210	MIDDLESEX BORO	94.17	80.04	108.30
1211	MILLTOWN BORO	36.09	30.68	41.50
1212	MONROE TWP	56.85	48.32	65.38
1213	NEW BRUNSWICK CITY	78.68	66.88	90.48
1214	NORTH BRUNSWICK TWP	36.02	30.62	41.42
1215	OLD BRIDGE TWP	30.17	25.64	34.70
1216	PERTH AMBOY CITY	73.32	62.32	84.32
1217	PISCATAWAY TWP	86.91	73.87	99.95
1218	PLAINSBORO TWP	83.00	70.55	95.45
1219	SAYREVILLE BORO	33.84	28.76	38.92
1220	SOUTH AMBOY CITY	64.05	54.44	73.66
1221	SOUTH BRUNSWICK TWP	34.80	29.58	40.02
1222	SOUTH PLAINFIELD BORO	27.77	23.60	31.94
1223	SOUTH RIVER BORO	67.56	57.43	77.69
1224	SPOTSWOOD BORO	60.50	51.42	69.58
1225	WOODBRIIDGE TWP	18.67	15.87	21.47

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AS AMENDED BY TAX COURT OF NEW JERSEY

MONMOUTH COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1301	ABERDEEN TWP	98.65	83.85	113.45
1302	ALLENHURST BORO	79.71	67.75	91.67
1303	ALLENTOWN BORO	66.61	56.62	76.60
1304	ASBURY PARK CITY	95.02	80.77	109.27
1305	ATLANTIC HIGHLANDS BORO	91.46	77.74	105.18
1306	AVON BY THE SEA BORO	77.11	65.54	88.68
1307	BELMAR BORO	60.94	51.80	70.08
1308	BRADLEY BEACH BORO	96.86	82.33	111.39
1309	BRIELLE BORO	99.55	84.62	114.48
1310	COLTS NECK TWP	95.64	81.29	109.99
1311	DEAL BORO	94.13	80.01	108.25
1312	EATONTOWN BORO**	81.11	68.94	93.28
1313	ENGLISHTOWN BORO	96.67	82.17	111.17
1314	FAIR HAVEN BORO	93.91	79.82	108.00
1315	FARMINGDALE BORO	94.61	80.42	108.80
1316	FREEHOLD BORO	100.55	85.47	115.63
1317	FREEHOLD TWP	95.13	80.86	109.40
1318	HAZLET TWP	93.80	79.73	107.87
1319	HIGHLANDS BORO	92.98	79.03	106.93
1320	HOLMDEL TWP	101.09	85.93	116.25
1321	HOWELL TWP	94.28	80.14	108.42
1322	INTERLAKEN BORO	96.77	82.25	111.29
1323	KEANSBURG BORO	100.71	85.60	115.82
1324	KEYPORT BORO	96.46	81.99	110.93
1325	LITTLE SILVER BORO	92.96	79.02	106.90
1326	LOCH ARBOUR VILLAGE	173.96	147.87	200.05
1327	LONG BRANCH CITY	83.80	71.23	96.37
1328	MANALAPAN TWP	93.05	79.09	107.01
1329	MANASQUAN BORO	55.81	47.44	64.18
1330	MARLBORO TWP	65.94	56.05	75.83
1331	MATAWAN BORO	100.80	85.68	115.92
1332	MIDDLETOWN TWP	97.53	82.90	112.16
1333	MILLSTONE TWP	67.57	57.43	77.71
1334	MONMOUTH BEACH BORO	95.87	81.49	110.25
1335	NEPTUNE TWP	97.02	82.47	111.57
1336	NEPTUNE CITY BORO	96.25	81.81	110.69
1337	OCEAN TWP	92.16	78.34	105.98
1338	OCEANPORT BORO	89.51	76.08	102.94
1339	RED BANK BORO	90.73	77.12	104.34
1340	ROOSEVELT BORO	87.66	74.51	100.81
1341	RUMSON BORO	98.71	83.90	113.52

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**AS AMENDED BY TAX COURT OF NEW JERSEY

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AS AMENDED BY TAX COURT OF NEW JERSEY

MONMOUTH COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1342	SEA BRIGHT BORO	91.33	77.63	105.03
1343	SEA GIRT BORO	99.84	84.86	114.82
1344	SHREWSBURY BORO	95.94	81.55	110.33
1345	SHREWSBURY TWP	98.40	83.64	113.16
1346	LAKE COMO BORO	100.04	85.03	115.05
1347	SPRING LAKE BORO	89.94	76.45	103.43
1348	SPRING LAKE HEIGHTS BOR	98.37	83.61	113.13
1349	TINTON FALLS BORO	97.76	83.10	112.42
1350	UNION BEACH BORO	97.00	82.45	111.55
1351	UPPER FREEHOLD TWP	88.30	75.05	101.55
1352	WALL TWP	63.68	54.13	73.23
1353	WEST LONG BRANCH BORO	97.33	82.73	111.93

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2025

MORRIS COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1401	BOONTON TOWN	67.68	57.53	77.83
1402	BOONTON TWP	77.68	66.03	89.33
1403	BUTLER BORO	88.32	75.07	101.57
1404	CHATHAM BORO	89.96	76.47	103.45
1405	CHATHAM TWP	72.22	61.39	83.05
1406	CHESTER BORO	84.89	72.16	97.62
1407	CHESTER TWP	79.43	67.52	91.34
1408	DENVILLE TWP	70.09	59.58	80.60
1409	DOVER TOWN	68.64	58.34	78.94
1410	EAST HANOVER TWP	59.20	50.32	68.08
1411	FLORHAM PARK BORO	75.40	64.09	86.71
1412	HANOVER TWP	76.03	64.63	87.43
1413	HARDING TWP	79.70	67.74	91.66
1414	JEFFERSON TWP	81.01	68.86	93.16
1415	KINNELON BORO	81.06	68.90	93.22
1416	LINCOLN PARK BORO	98.09	83.38	112.80
1417	MADISON BORO	68.26	58.02	78.50
1418	MENDHAM BORO	78.84	67.01	90.67
1419	MENDHAM TWP	89.87	76.39	103.35
1420	MINE HILL TWP	67.75	57.59	77.91
1421	MONTVILLE TWP	72.21	61.38	83.04
1422	MORRIS TWP	78.90	67.06	90.74
1423	MORRIS PLAINS BORO	76.10	64.68	87.52
1424	MORRISTOWN TOWN	96.15	81.73	110.57
1425	MOUNTAIN LAKES BORO	84.54	71.86	97.22
1426	MOUNT ARLINGTON BORO	87.73	74.57	100.89
1427	MOUNT OLIVE TWP	70.70	60.09	81.31
1428	NETCONG BORO	82.62	70.23	95.01
1429	PARSIPPANY TR HLS TWP	71.16	60.49	81.83
1430	LONG HILL TWP	92.12	78.30	105.94
1431	PEQUANNOCK TWP	94.75	80.54	108.96
1432	RANDOLPH TWP	77.29	65.70	88.88
1433	RIVERDALE BORO	93.31	79.31	107.31
1434	ROCKAWAY BORO	76.25	64.81	87.69
1435	ROCKAWAY TWP	83.87	71.29	96.45
1436	ROXBURY TWP	71.32	60.62	82.02
1437	VICTORY GARDENS BORO	60.59	51.50	69.68
1438	WASHINGTON TWP	74.66	63.46	85.86
1439	WHARTON BORO	89.21	75.83	102.59

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OCEAN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1501	BARNEGAT TWP	59.96	50.97	68.95
1502	BARNEGAT LIGHT BORO	53.74	45.68	61.80
1503	BAY HEAD BORO	58.51	49.73	67.29
1504	BEACH HAVEN BORO	53.84	45.76	61.92
1505	BEACHWOOD BORO	56.17	47.74	64.60
1506	BERKELEY TWP	57.87	49.19	66.55
1507	BRICK TWP	59.18	50.30	68.06
1508	TOMS RIVER TWP	80.22	68.19	92.25
1509	EAGLESWOOD TWP	67.81	57.64	77.98
1510	HARVEY CEDARS BORO	59.18	50.30	68.06
1511	ISLAND HEIGHTS BORO	65.79	55.92	75.66
1512	JACKSON TWP	56.23	47.80	64.66
1513	LACEY TWP	64.80	55.08	74.52
1514	LAKEHURST BORO	90.83	77.21	104.45
1515	LAKEWOOD TWP	56.28	47.84	64.72
1516	LAVALLETTE BORO	61.10	51.93	70.27
1517	LITTLE EGG HARBOR TWP	58.17	49.44	66.90
1518	LONG BEACH TWP	72.88	61.95	83.81
1519	MANCHESTER TWP	60.15	51.13	69.17
1520	MANTOLOKING BORO	58.28	49.54	67.02
1521	OCEAN TWP	99.33	84.43	114.23
1522	OCEAN GATE BORO	97.63	82.99	112.27
1523	PINE BEACH BORO	84.55	71.87	97.23
1524	PLUMSTED TWP	62.10	52.78	71.42
1525	POINT PLEASANT BORO	59.35	50.45	68.25
1526	PT PLEASANT BEACH BORO	60.93	51.79	70.07
1527	SEASIDE HEIGHTS BORO	53.03	45.08	60.98
1528	SEASIDE PARK BORO	62.46	53.09	71.83
1529	SHIP BOTTOM BORO	56.61	48.12	65.10
1530	SOUTH TOMS RIVER BORO	60.47	51.40	69.54
1531	STAFFORD TWP	55.89	47.51	64.27
1532	SURF CITY BORO	61.05	51.89	70.21
1533	TUCKERTON BORO	61.39	52.18	70.60

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2025

PASSAIC COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1601	BLOOMINGDALE BORO	59.25	50.36	68.14
1602	CLIFTON CITY	36.09	30.68	41.50
1603	HALEDON BORO	51.19	43.51	58.87
1604	HAWTHORNE BORO	73.91	62.82	85.00
1605	LITTLE FALLS TWP	62.24	52.90	71.58
1606	NORTH HALEDON BORO	64.25	54.61	73.89
1607	PASSAIC CITY	50.52	42.94	58.10
1608	PATERSON CITY	45.68	38.83	52.53
1609	POMPTON LAKES BORO	61.64	52.39	70.89
1610	PROSPECT PARK BORO	46.89	39.86	53.92
1611	RINGWOOD BORO	61.69	52.44	70.94
1612	TOTOWA BORO	51.67	43.92	59.42
1613	WANAQUE BORO	58.32	49.57	67.07
1614	WAYNE TWP	37.66	32.01	43.31
1615	WEST MILFORD TWP	59.14	50.27	68.01
1616	WOODLAND PARK BORO	66.35	56.40	76.30

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CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2025

SALEM COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1701	ALLOWAY TWP	70.79	60.17	81.41
1702	CARNEYS POINT TWP	71.84	61.06	82.62
1703	ELMER BORO	73.40	62.39	84.41
1704	ELSINBORO TWP	81.56	69.33	93.79
1705	LOWER ALLOWAY CREEK TWP	52.99	45.04	60.94
1706	MANNINGTON TWP	84.00	71.40	96.60
1707	OLDMANS TWP	84.75	72.04	97.46
1708	PENNS GROVE BORO	66.89	56.86	76.92
1709	PENNSVILLE TWP	74.03	62.93	85.13
1710	PILESGROVE TWP	73.33	62.33	84.33
1711	PITTSGROVE TWP	67.39	57.28	77.50
1712	QUINTON TWP	69.40	58.99	79.81
1713	SALEM CITY	53.26	45.27	61.25
1714	UPPER PITTSGROVE TWP	77.67	66.02	89.32
1715	WOODSTOWN BORO	76.81	65.29	88.33

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CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2025

SOMERSET COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1801	BEDMINSTER TWP	100.73	85.62	115.84
1802	BERNARDS TWP	93.83	79.76	107.90
1803	BERNARDSVILLE BORO**	97.71	83.05	112.37
1804	BOUND BROOK BORO	97.44	82.82	112.06
1805	BRANCBURG TWP	94.22	80.09	108.35
1806	BRIDGEWATER TWP	92.47	78.60	106.34
1807	FAR HILLS BORO	102.65	87.25	118.05
1808	FRANKLIN TWP	97.88	83.20	112.56
1809	GREEN BROOK TWP	97.07	82.51	111.63
1810	HILLSBOROUGH TWP	86.79	73.77	99.81
1811	MANVILLE BORO	98.72	83.91	113.53
1812	MILLSTONE BORO	86.75	73.74	99.76
1813	MONTGOMERY TWP	59.97	50.97	68.97
1814	NORTH PLAINFIELD BORO	57.23	48.65	65.81
1815	PEAPACK GLADSTONE BORO	99.60	84.66	114.54
1816	RARITAN BORO	66.45	56.48	76.42
1817	ROCKY HILL BORO	97.43	82.82	112.04
1818	SOMERVILLE BORO	63.46	53.94	72.98
1819	SO BOUND BROOK BORO	66.23	56.30	76.16
1820	WARREN TWP	102.50	87.12	117.88
1821	WATCHUNG BORO	101.30	86.10	116.50

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2025

SUSSEX COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1901	ANDOVER BORO	72.01	61.21	82.81
1902	ANDOVER TWP	61.50	52.27	70.73
1903	BRANCHVILLE BORO	81.73	69.47	93.99
1904	BYRAM TWP	64.13	54.51	73.75
1905	FRANKFORD TWP	70.56	59.98	81.14
1906	FRANKLIN BORO	97.72	83.06	112.38
1907	FREDON TWP	72.84	61.91	83.77
1908	GREEN TWP	62.72	53.31	72.13
1909	HAMBURG BORO	57.39	48.78	66.00
1910	HAMPTON TWP	61.45	52.23	70.67
1911	HARDYSTON TWP	94.00	79.90	108.10
1912	HOPATCONG BORO	95.51	81.18	109.84
1913	LAFAYETTE TWP	67.68	57.53	77.83
1914	MONTAGUE TWP	67.34	57.24	77.44
1915	NEWTON TOWN	102.21	86.88	117.54
1916	OGDENSBURG BORO	65.08	55.32	74.84
1917	SANDYSTON TWP	60.87	51.74	70.00
1918	SPARTA TWP	64.08	54.47	73.69
1919	STANHOPE BORO	63.10	53.63	72.57
1920	STILLWATER TWP	60.16	51.14	69.18
1921	SUSSEX BORO	71.87	61.09	82.65
1922	VERNON TWP	88.54	75.26	101.82
1923	WALPACK TWP	93.55	79.52	107.58
1924	WANTAGE TWP	73.58	62.54	84.62

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2025

UNION COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2001	BERKELEY HEIGHTS TWP	41.70	35.44	47.96
2002	CLARK TWP	84.31	71.66	96.96
2003	CRANFORD TWP	29.13	24.76	33.50
2004	ELIZABETH CITY	105.74	89.88	121.60
2005	FANWOOD BORO	72.16	61.34	82.98
2006	GARWOOD BORO	72.75	61.84	83.66
2007	HILLSIDE TWP	25.88	22.00	29.76
2008	KENILWORTH BORO	30.47	25.90	35.04
2009	LINDEN CITY	28.08	23.87	32.29
2010	MOUNTAINSIDE BORO	75.05	63.79	86.31
2011	NEW PROVIDENCE BORO	39.17	33.29	45.05
2012	PLAINFIELD CITY	27.70	23.54	31.86
2013	RAHWAY CITY	33.75	28.69	38.81
2014	ROSELLE BORO	30.86	26.23	35.49
2015	ROSELLE PARK BORO	56.08	47.67	64.49
2016	SCOTCH PLAINS TWP	17.31	14.71	19.91
2017	SPRINGFIELD TWP	91.20	77.52	104.88
2018	SUMMIT CITY	33.07	28.11	38.03
2019	UNION TWP	9.78	8.31	11.25
2020	WESTFIELD TOWN	79.12	67.25	90.99
2021	WINFIELD TWP	100.10	85.08	115.12

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CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2025

WARREN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2101	ALLAMUCHY TWP	59.81	50.84	68.78
2102	ALPHA BORO	68.96	58.62	79.30
2103	BELVIDERE TOWN	90.21	76.68	103.74
2104	BLAIRSTOWN TWP	68.48	58.21	78.75
2105	FRANKLIN TWP	75.02	63.77	86.27
2106	FRELINGHUYSEN TWP	77.33	65.73	88.93
2107	GREENWICH TWP	62.91	53.47	72.35
2108	HACKETTSTOWN TOWN	77.66	66.01	89.31
2109	HARDWICK TWP	58.08	49.37	66.79
2110	HARMONY TWP	60.01	51.01	69.01
2111	HOPE TWP	63.42	53.91	72.93
2112	INDEPENDENCE TWP	64.31	54.66	73.96
2113	KNOWLTON TWP	54.54	46.36	62.72
2114	LIBERTY TWP	61.90	52.61	71.19
2115	LOPATCONG TWP	79.39	67.48	91.30
2116	MANSFIELD TWP	69.81	59.34	80.28
2117	OXFORD TWP	56.76	48.25	65.27
2119	PHILLIPSBURG TOWN	64.00	54.40	73.60
2120	POHATCONG TWP	66.27	56.33	76.21
2121	WASHINGTON BORO	50.78	43.16	58.40
2122	WASHINGTON TWP	65.62	55.78	75.46
2123	WHITE TWP	69.36	58.96	79.76

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