



2026

**STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION**

2026

**CERTIFICATION OF THE 2025 AVERAGE RATIOS
AND
COMMON LEVEL RANGES FOR USE IN TAX YEAR 2026**

TO THE: Assessor of Each Municipality or County
Clerk of Each Municipality
Tax Administrator of Each County Board of Taxation

Pursuant to the requirements of **N.J.S.A. 54:1-35b**, I, as Director of the Division of Taxation in the Department of the Treasury of the State of New Jersey, certify that the attached is a true copy of the list of the Common Level Range and the Average Ratio, as defined by **N.J.S.A. 54:1-35a**, for each taxing district, promulgated by me as of October 1, 2025, 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 of its promulgation, pursuant to **N.J.S.A. 54:51A-4(c)**. Pursuant to **N.J.S.A. 54:1-35a(a)**, any revisions by the Tax Court to the Average Ratios in the Table of Equalized Valuations will be reflected by operation of law in a revised Certification of Average Ratios and Common Level Ranges. No appeal of the Table of Equalized Valuations 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 22nd day of September, 2025.

Published by Property Administration

cc: State Treasurer – Elizabeth Maher Muoio
OMB – Tariq Shabazz

A handwritten signature in blue ink, appearing to read 'Marita R. Sciarrotta'.

Marita R. Sciarrotta
Director, Division of Taxation

State Of New Jersey
Division of Taxation Property Administration
Chapter 123 Laws of 1973
Applicable To Tax Appeals for TaxYear 2026

County	District	Average Ratio	Lower Limit	Upper Limit
Atlantic	Absecon City	62.77	53.35	72.19
	Atlantic City	57.95	49.26	66.64
	Brigantine City	52.07	44.26	59.88
	Buena Boro	70.15	59.63	80.67
	Buena Vista Twp	66.21	56.28	76.14
	Corbin City	60.39	51.33	69.45
	Egg Harbor City	52.78	44.86	60.70
	Egg Harbor Twp	61.54	52.31	70.77
	Estell Manor City	55.51	47.18	63.84
	Folsom Boro	61.68	52.43	70.93
	Galloway Twp	56.14	47.72	64.56
	Hamilton Twp	54.02	45.92	62.12
	Hammonton Town	69.26	58.87	79.65
	Linwood City	64.39	54.73	74.05
	Longport Boro	55.08	46.82	63.34
	Margate City	46.82	39.80	53.84
	Mullica Twp	57.62	48.98	66.26
	Northfield City	61.13	51.96	70.30
	Pleasantville City	57.64	48.99	66.29
	Port Republic City	49.90	42.42	57.39
	Somers Point City	56.13	47.71	64.55
	Ventnor City	49.54	42.11	56.97
	Weymouth Twp	57.66	49.01	66.31

State Of New Jersey
Division of Taxation Property Administration
Chapter 123 Laws of 1973
Applicable To Tax Appeals for TaxYear 2026

County	District	Average Ratio	Lower Limit	Upper Limit
Bergen	Allendale Boro	85.11	72.34	97.88
	Alpine Boro	85.82	72.95	98.69
	Bergenfield Boro	54.72	46.51	62.93
	Bogota Boro	87.03	73.98	100.08
	Carlstadt Boro	89.09	75.73	102.45
	Cliffside Park Boro	63.94	54.35	73.53
	Closter Boro	86.08	73.17	98.99
	Cresskill Boro	78.85	67.02	90.68
	Demarest Boro	101.41	86.20	116.62
	Dumont Boro	95.31	81.01	109.61
	Elmwood Park Boro	61.16	51.99	70.33
	East Rutherford Boro	102.14	86.82	117.46
	Edgewater Boro	89.49	76.07	102.91
	Emerson Boro	66.48	56.51	76.45
	Englewood City	65.73	55.87	75.59
	Englewood Cliffs Boro	80.70	68.60	92.81
	Fairlawn Boro	56.53	48.05	65.01
	Fairview Boro	79.37	67.46	91.28
	Fort Lee Boro	67.17	57.09	77.25
	Franklin Lakes Boro	72.72	61.81	83.63
	Garfield City	50.76	43.15	58.37
	Glen Rock Boro	62.75	53.34	72.16
	Hackensack City	74.58	63.39	85.77
	Harrington Park Boro	66.17	56.24	76.10
	Hasbrouck Heights Boro	78.43	66.67	90.19
	Haworth Boro	62.09	52.78	71.40
	Hillsdale Boro	63.86	54.28	73.44
	Hohokus Boro	62.09	52.78	71.40
	Leonia Boro	56.47	48.00	64.94
	Little Ferry Boro	82.17	69.84	94.50
	Lodi Boro	51.93	44.14	59.72
	Lyndhurst Twp	87.01	73.96	100.06
	Mahwah Twp	66.77	56.75	76.79
	Maywood Boro	86.57	73.58	99.56
	Midland Park Boro	60.74	51.63	69.85
	Montvale Boro	72.47	61.60	83.34
	Moonachie Boro	96.87	82.34	111.40
	New Milford Boro	97.49	82.87	112.11
	North Arlington Boro	87.43	74.32	100.54
	Northvale Boro	60.79	51.67	69.91
	Norwood Boro	64.79	55.07	74.51

State Of New Jersey
Division of Taxation Property Administration
Chapter 123 Laws of 1973
Applicable To Tax Appeals for TaxYear 2026

County	District	Average Ratio	Lower Limit	Upper Limit
Bergen	Oakland Boro	88.79	75.47	102.11
	Old Tappan Boro	70.23	59.70	80.76
	Oradell Boro	89.20	75.82	102.58
	Palisades Park Boro	87.69	74.54	100.84
	Paramus Boro	93.30	79.31	107.30
	Park Ridge Boro	64.17	54.54	73.80
	Ramsey Boro	97.25	82.66	111.84
	Ridgefield Boro	99.07	84.21	113.93
	Ridgefield Park Village	79.53	67.60	91.46
	Ridgewood Village	60.52	51.44	69.60
	River Edge Boro	92.90	78.97	106.84
	River Vale Twp	72.96	62.02	83.90
	Rochelle Park Twp	63.89	54.31	73.47
	Rockleigh Boro	111.94	95.15	128.73
	Rutherford Boro	66.39	56.43	76.35
	Saddle Brook Twp	81.45	69.23	93.67
	Saddle River Boro	87.56	74.43	100.69
	South Hackensack Twp	98.39	83.63	113.15
	Teaneck Twp	89.85	76.37	103.33
	Tenafly Boro	64.25	54.61	73.89
	Teterboro Boro	94.39	80.23	108.55
	Upper Saddle River Boro	59.81	50.84	68.78
	Waldwick Boro	87.60	74.46	100.74
	Wallington Boro	96.76	82.25	111.27
	Washington Twp	63.37	53.86	72.88
	Westwood Boro	85.75	72.89	98.61
	Woodcliff Lake Boro	86.39	73.43	99.35
	Wood-Ridge Boro	63.02	53.57	72.47
	Wyckoff Twp	75.21	63.93	86.49

State Of New Jersey
Division of Taxation Property Administration
Chapter 123 Laws of 1973
Applicable To Tax Appeals for TaxYear 2026

County	District	Average Ratio	Lower Limit	Upper Limit
Burlington	Bass River Twp	68.16	57.94	78.38
	Beverly City	58.93	50.09	67.77
	Bordentown City	60.17	51.14	69.20
	Bordentown Twp	57.08	48.52	65.64
	Burlington City	63.18	53.70	72.66
	Burlington Twp	60.33	51.28	69.38
	Chesterfield Twp	62.40	53.04	71.76
	Cinnaminson Twp	55.13	46.86	63.40
	Delanco Twp	61.01	51.86	70.16
	Delran Twp	52.56	44.68	60.44
	Eastampton Twp	57.07	48.51	65.63
	Edgewater Park Twp	64.86	55.13	74.59
	Evesham Twp	60.98	51.83	70.13
	Fieldsboro Boro	61.85	52.57	71.13
	Florence Twp	77.40	65.79	89.01
	Hainesport Twp	60.57	51.48	69.66
	Lumberton Twp	65.45	55.63	75.27
	Mansfield Twp	56.72	48.21	65.23
	Maple Shade Twp	57.36	48.76	65.96
	Medford Twp	57.82	49.15	66.49
	Medford Lakes Boro	54.68	46.48	62.88
	Moorestown Twp	61.44	52.22	70.66
	Mount Holly Twp	60.89	51.76	70.02
	Mount Laurel Twp	60.04	51.03	69.05
	New Hanover Twp	42.87	36.44	49.30
	North Hanover Twp	65.18	55.40	74.96
	Palmyra Boro	54.58	46.39	62.77
	Pemberton Boro	65.47	55.65	75.29
	Pemberton Twp	59.69	50.74	68.64
	Riverside Twp	57.31	48.71	65.91
	Riverton Boro	56.72	48.21	65.23
	Shamong Twp	56.55	48.07	65.03
	Southampton Twp	50.40	42.84	57.96
	Springfield Twp	57.52	48.89	66.15
	Tabernacle Twp	56.46	47.99	64.93
	Washington Twp	62.49	53.12	71.86
	Westampton Twp	63.33	53.83	72.83
	Willingboro Twp	56.46	47.99	64.93
	Woodland Twp	67.58	57.44	77.72
	Wrightstown Boro	47.59	40.45	54.73

State Of New Jersey
Division of Taxation Property Administration
Chapter 123 Laws of 1973
Applicable To Tax Appeals for TaxYear 2026

County	District	Average Ratio	Lower Limit	Upper Limit
Camden	Audubon Boro	61.01	51.86	70.16
	Audubon Park Boro	99.89	84.91	114.87
	Barrington Boro	56.47	48.00	64.94
	Bellmawr Boro	63.37	53.86	72.88
	Berlin Boro	66.55	56.57	76.53
	Berlin Twp	58.26	49.52	67.00
	Brooklawn Boro	53.45	45.43	61.47
	Camden City	57.82	49.15	66.49
	Cherry Hill Twp	54.32	46.17	62.47
	Chesilhurst Boro	64.07	54.46	73.68
	Clementon Boro	62.40	53.04	71.76
	Collingswood Boro	109.22	92.84	125.60
	Gibbsboro Boro	66.63	56.64	76.62
	Gloucester City	56.80	48.28	65.32
	Gloucester Twp	56.95	48.41	65.49
	Haddon Twp	104.64	88.94	120.34
	Haddonfield Boro	70.95	60.31	81.59
	Haddon Heights Boro	80.81	68.69	92.93
	Hi-Nella Boro	56.74	48.23	65.25
	Laurel Springs Boro	57.13	48.56	65.70
	Lawnside Boro	60.99	51.84	70.14
	Lindenwold Boro	59.98	50.98	68.98
	Magnolia Boro	60.04	51.03	69.05
	Merchantville Boro	55.76	47.40	64.12
	Mount Ephraim Boro	56.15	47.73	64.57
	Oaklyn Boro	55.26	46.97	63.55
	Pennsauken Twp	109.70	93.25	126.16
	Pine Hill Boro	51.74	43.98	59.50
	Runnemede Boro	54.95	46.71	63.19
	Somerdale Boro	56.50	48.03	64.98
	Stratford Boro	57.70	49.05	66.36
	Tavistock Boro	100.00	85.00	115.00
	Voorhees Twp	105.49	89.67	121.31
	Waterford Twp	53.68	45.63	61.73
	Winslow Twp	58.00	49.30	66.70
	Woodlynne Boro	46.31	39.36	53.26

State Of New Jersey
Division of Taxation Property Administration
Chapter 123 Laws of 1973
Applicable To Tax Appeals for TaxYear 2026

County	District	Average Ratio	Lower Limit	Upper Limit
Cape May	Avalon Boro	54.28	46.14	62.42
	Cape May City	50.83	43.21	58.45
	Cape May Point Boro	53.50	45.48	61.53
	Dennis Twp	66.28	56.34	76.22
	Lower Twp	47.17	40.09	54.25
	Middle Twp	64.09	54.48	73.70
	North Wildwood City	51.04	43.38	58.70
	Ocean City	51.70	43.95	59.46
	Sea Isle City	47.55	40.42	54.68
	Stone Harbor Boro	50.22	42.69	57.75
	Upper Twp	56.65	48.15	65.15
	West Cape May Boro	44.36	37.71	51.01
	West Wildwood Boro	44.94	38.20	51.68
	Wildwood City	45.84	38.96	52.72
	Wildwood Crest Boro	53.21	45.23	61.19
	Woodbine Boro	77.58	65.94	89.22

State Of New Jersey
Division of Taxation Property Administration
Chapter 123 Laws of 1973
Applicable To Tax Appeals for TaxYear 2026

County	District	Average Ratio	Lower Limit	Upper Limit
Cumberland	Bridgeton City	56.56	48.08	65.04
	Commercial Twp	80.53	68.45	92.61
	Deerfield Twp	60.08	51.07	69.09
	Downe Twp	78.40	66.64	90.16
	Fairfield Twp	83.33	70.83	95.83
	Greenwich Twp	73.98	62.88	85.08
	Hopewell Twp	61.16	51.99	70.33
	Lawrence Twp	74.01	62.91	85.11
	Maurice River Twp	83.16	70.69	95.63
	Millville City	57.44	48.82	66.06
	Shiloh Boro	73.24	62.25	84.23
	Stow Creek Twp	80.57	68.48	92.66
	Upper Deerfield Twp	69.30	58.91	79.70
	Vineland City	62.10	52.79	71.42

State Of New Jersey
Division of Taxation Property Administration
Chapter 123 Laws of 1973
Applicable To Tax Appeals for TaxYear 2026

County	District	Average Ratio	Lower Limit	Upper Limit
Essex	Belleville Twp	58.69	49.89	67.49
	Bloomfield Twp	63.56	54.03	73.09
	Caldwell Boro Twp	65.10	55.34	74.87
	Cedar Grove Twp	68.20	57.97	78.43
	East Orange City	79.34	67.44	91.24
	Essex Fells Twp	72.77	61.85	83.69
	Fairfield Twp	70.55	59.97	81.13
	Glen Ridge Boro Twp	58.25	49.51	66.99
	Irvington Twp	93.01	79.06	106.96
	Livingston Twp	69.18	58.80	79.56
	Maplewood Twp	96.39	81.93	110.85
	Millburn Twp	70.02	59.52	80.52
	Montclair Twp	56.26	47.82	64.70
	Newark City	40.29	34.25	46.33
	North Caldwell Boro	71.25	60.56	81.94
	Nutley Twp	81.55	69.32	93.78
	City Of Orange Twp	79.00	67.15	90.85
	Roseland Boro	93.62	79.58	107.66
	South Orange Village Twp	88.81	75.49	102.13
	Verona Twp	64.73	55.02	74.44
	West Caldwell Twp	62.40	53.04	71.76
	West Orange Twp	99.99	84.99	114.99

State Of New Jersey
Division of Taxation Property Administration
Chapter 123 Laws of 1973
Applicable To Tax Appeals for TaxYear 2026

County	District	Average Ratio	Lower Limit	Upper Limit
Gloucester	Clayton Boro	94.03	79.93	108.13
	Deptford Twp	63.42	53.91	72.93
	East Greenwich Twp	62.29	52.95	71.63
	Elk Twp	60.42	51.36	69.48
	Franklin Twp	58.44	49.67	67.21
	Glassboro Boro	56.97	48.42	65.52
	Greenwich Twp	57.69	49.04	66.34
	Harrison Twp	60.14	51.12	69.16
	Logan Twp	91.27	77.58	104.96
	Mantua Twp	85.33	72.53	98.13
	Monroe Twp	59.47	50.55	68.39
	National Park Boro	59.44	50.52	68.36
	Newfield Boro	60.86	51.73	69.99
	Paulsboro Boro	58.83	50.01	67.65
	Pitman Boro	73.31	62.31	84.31
	South Harrison Twp	59.13	50.26	68.00
	Swedesboro Boro	57.73	49.07	66.39
	Washington Twp	59.41	50.50	68.32
	Wenonah Boro	61.89	52.61	71.17
	West Deptford Twp	62.18	52.85	71.51
	Westville Boro	50.06	42.55	57.57
	Woodbury City	61.62	52.38	70.86
	Woodbury Heights Boro	62.28	52.94	71.62
	Woolwich Twp	64.34	54.69	73.99

State Of New Jersey
Division of Taxation Property Administration
Chapter 123 Laws of 1973
Applicable To Tax Appeals for TaxYear 2026

County	District	Average Ratio	Lower Limit	Upper Limit
Hudson	Bayonne City	66.58	56.59	76.57
	East Newark Boro	53.27	45.28	61.26
	Guttenberg Town	51.82	44.05	59.59
	Harrison Town	69.39	58.98	79.80
	Hoboken City	58.28	49.54	67.02
	Jersey City	72.82	61.90	83.74
	Kearny Town	16.08	13.67	18.49
	North Bergen Twp	81.82	69.55	94.09
	Secaucus Town	31.07	26.41	35.73
	Union City	95.51	81.18	109.84
	Weehawken Twp	84.71	72.00	97.42
	West New York Town	19.06	16.20	21.92

State Of New Jersey
Division of Taxation Property Administration
Chapter 123 Laws of 1973
Applicable To Tax Appeals for TaxYear 2026

County	District	Average Ratio	Lower Limit	Upper Limit
Hunterdon	Alexandria Twp	64.98	55.23	74.73
	Bethlehem Twp	107.41	91.30	123.52
	Bloomsbury Boro	64.10	54.49	73.72
	Califon Boro	70.76	60.15	81.37
	Clinton Town	87.85	74.67	101.03
	Clinton Twp	69.60	59.16	80.04
	Delaware Twp	65.26	55.47	75.05
	East Amwell Twp	65.55	55.72	75.38
	Flemington Boro	100.39	85.33	115.45
	Franklin Twp	77.50	65.88	89.13
	Frenchtown Boro	91.00	77.35	104.65
	Glen Gardner Boro	109.80	93.33	126.27
	Hampton Boro	67.80	57.63	77.97
	High Bridge Boro	92.57	78.68	106.46
	Holland Twp	58.62	49.83	67.41
	Kingwood Twp	65.44	55.62	75.26
	Lambertville City	86.35	73.40	99.30
	Lebanon Boro	68.44	58.17	78.71
	Lebanon Twp	69.03	58.68	79.38
	Milford Boro	64.09	54.48	73.70
	Raritan Twp	67.25	57.16	77.34
	Readington Twp	69.43	59.02	79.84
	Stockton Boro	91.24	77.55	104.93
	Tewksbury Twp	74.02	62.92	85.12
	Union Twp	86.66	73.66	99.66
	West Amwell Twp	102.56	87.18	117.94

State Of New Jersey
Division of Taxation Property Administration
Chapter 123 Laws of 1973
Applicable To Tax Appeals for TaxYear 2026

County	District	Average Ratio	Lower Limit	Upper Limit
Mercer	East Windsor Twp	56.62	48.13	65.11
	Ewing Twp	63.20	53.72	72.68
	Hamilton Twp	61.32	52.12	70.52
	Hightstown Boro	55.40	47.09	63.71
	Hopewell Boro	71.76	61.00	82.52
	Hopewell Twp	71.31	60.61	82.01
	Lawrence Twp	73.80	62.73	84.87
	Pennington Boro	70.11	59.59	80.63
	Trenton City	53.53	45.50	61.56
	Robbinsville Twp	62.01	52.71	71.31
	West Windsor Twp	63.45	53.93	72.97
	Princeton	62.64	53.24	72.04

State Of New Jersey
Division of Taxation Property Administration
Chapter 123 Laws of 1973
Applicable To Tax Appeals for TaxYear 2026

County	District	Average Ratio	Lower Limit	Upper Limit
Middlesex	Carteret Boro	113.04	96.08	130.00
	Cranbury Twp	68.53	58.25	78.81
	Dunellen Boro	97.02	82.47	111.57
	East Brunswick Twp	17.44	14.82	20.06
	Edison Twp	29.69	25.24	34.14
	Helmetta Boro	55.50	47.18	63.83
	Highland Park Boro	94.73	80.52	108.94
	Jamesburg Boro	32.72	27.81	37.63
	Metuchen Boro	29.54	25.11	33.97
	Middlesex Boro	97.52	82.89	112.15
	Milltown Boro	32.99	28.04	37.94
	Monroe Twp	53.87	45.79	61.95
	New Brunswick City	69.61	59.17	80.05
	North Brunswick Twp	33.26	28.27	38.25
	Old Bridge Twp	28.33	24.08	32.58
	Perth Amboy City	61.56	52.33	70.79
	Piscataway Twp	89.85	76.37	103.33
	Plainsboro Twp	75.88	64.50	87.26
	Sayreville Boro	30.87	26.24	35.50
	South Amboy City	58.97	50.12	67.82
	South Brunswick Twp	29.62	25.18	34.06
	South Plainfield Boro	26.58	22.59	30.57
	South River Boro	60.61	51.52	69.70
	Spotswood Boro	54.51	46.33	62.69
	Woodbridge Twp	17.28	14.69	19.87

State Of New Jersey
Division of Taxation Property Administration
Chapter 123 Laws of 1973
Applicable To Tax Appeals for TaxYear 2026

County	District	Average Ratio	Lower Limit	Upper Limit
Monmouth	Aberdeen Twp	100.37	85.31	115.43
	Allenhurst Boro	90.93	77.29	104.57
	Allentown Boro	61.46	52.24	70.68
	Asbury Park City	97.99	83.29	112.69
	Atlantic Highlands Boro	86.90	73.87	99.94
	Avon By The Sea Boro	67.49	57.37	77.61
	Belmar Boro	55.41	47.10	63.72
	Bradley Beach Boro	95.16	80.89	109.43
	Brielle Boro	96.78	82.26	111.30
	Colts Neck Township	98.23	83.50	112.96
	Deal Boro	103.58	88.04	119.12
	Eatontown Boro	92.61	78.72	106.50
	Englishtown Boro	98.23	83.50	112.96
	Fair Haven Boro	93.90	79.82	107.99
	Farmingdale Boro	98.00	83.30	112.70
	Freehold Boro	94.54	80.36	108.72
	Freehold Twp	101.37	86.16	116.58
	Hazlet Twp	89.47	76.05	102.89
	Highlands Boro	98.82	84.00	113.64
	Holmdel Twp	99.74	84.78	114.70
	Howell Twp	97.01	82.46	111.56
	Interlaken Boro	97.56	82.93	112.19
	Keansburg Boro	104.94	89.20	120.68
	Keyport Boro	97.55	82.92	112.18
	Little Silver Boro	101.42	86.21	116.63
	Loch Arbour Village	138.65	117.85	159.45
	Long Branch City	86.07	73.16	98.98
	Manalapan Twp	96.82	82.30	111.34
	Manasquan Boro	50.30	42.76	57.85
	Marlboro Twp	61.58	52.34	70.82
	Matawan Boro	97.95	83.26	112.64
	Middletown Twp	98.35	83.60	113.10
	Millstone Twp	68.05	57.84	78.26
	Monmouth Beach Boro	96.16	81.74	110.58
	Neptune Twp	97.27	82.68	111.86
	Neptune City Boro	98.63	83.84	113.42
	Ocean Twp	94.25	80.11	108.39
	Oceanport Boro	95.83	81.46	110.20
	Red Bank Boro	94.06	79.95	108.17
	Roosevelt Boro	91.84	78.06	105.62
	Rumson Boro	96.70	82.20	111.21

State Of New Jersey
Division of Taxation Property Administration
Chapter 123 Laws of 1973
Applicable To Tax Appeals for TaxYear 2026

County	District	Average Ratio	Lower Limit	Upper Limit
Monmouth	Sea Bright Boro	101.86	86.58	117.14
	Sea Girt Boro	83.58	71.04	96.12
	Shrewsbury Boro	92.46	78.59	106.33
	Shrewsbury Twp	111.21	94.53	127.89
	Lake Como Boro	104.64	88.94	120.34
	Spring Lake Boro	91.37	77.66	105.08
	Spring Lake Heights Boro	95.53	81.20	109.86
	Tinton Falls Boro	99.46	84.54	114.38
	Union Beach Boro	97.54	82.91	112.17
	Upper Freehold Twp	103.63	88.09	119.17
	Wall Twp	59.76	50.80	68.72
	West Long Branch Boro	98.24	83.50	112.98

State Of New Jersey
Division of Taxation Property Administration
Chapter 123 Laws of 1973
Applicable To Tax Appeals for TaxYear 2026

County	District	Average Ratio	Lower Limit	Upper Limit
Morris	Boonton Town	63.26	53.77	72.75
	Boonton Twp	69.03	58.68	79.38
	Butler Boro	87.00	73.95	100.05
	Chatham Boro	83.67	71.12	96.22
	Chatham Twp	66.41	56.45	76.37
	Chester Boro	89.88	76.40	103.36
	Chester Twp	73.50	62.48	84.53
	Denville Twp	65.68	55.83	75.53
	Dover Town	61.38	52.17	70.59
	East Hanover Twp	51.41	43.70	59.12
	Florham Park Boro	65.98	56.08	75.88
	Hanover Twp	69.39	58.98	79.80
	Harding Twp	74.57	63.38	85.76
	Jefferson Twp	69.72	59.26	80.18
	Kinnelon Boro	74.42	63.26	85.58
	Lincoln Park Boro	83.99	71.39	96.59
	Madison Boro	60.22	51.19	69.25
	Mendham Boro	71.81	61.04	82.58
	Mendham Twp	90.86	77.23	104.49
	Mine Hill Twp	60.72	51.61	69.83
	Montville Twp	68.53	58.25	78.81
	Morris Twp	72.98	62.03	83.93
	Morris Plains Boro	68.10	57.89	78.32
	Morristown Town	90.51	76.93	104.09
	Mountain Lakes Boro	87.51	74.38	100.64
	Mount Arlington Boro	79.84	67.86	91.82
	Mount Olive Twp	66.12	56.20	76.04
	Netcong Boro	69.53	59.10	79.96
	Parsippany-Troy Hills Twp	66.60	56.61	76.59
	Long Hill Twp	87.94	74.75	101.13
	Pequannock Twp	93.49	79.47	107.51
	Randolph Twp	71.53	60.80	82.26
	Riverdale Boro	87.19	74.11	100.27
	Rockaway Boro	67.26	57.17	77.35
	Rockaway Twp	83.81	71.24	96.38
	Roxbury Twp	64.45	54.78	74.12
	Victory Gardens Boro	52.26	44.42	60.10
	Washington Twp	68.81	58.49	79.13
	Wharton Boro	92.46	78.59	106.33

State Of New Jersey
Division of Taxation Property Administration
Chapter 123 Laws of 1973
Applicable To Tax Appeals for TaxYear 2026

County	District	Average Ratio	Lower Limit	Upper Limit
Ocean	Barnegat Twp	55.17	46.89	63.45
	Barnegat Light Boro	52.53	44.65	60.41
	Bay Head Boro	56.09	47.68	64.50
	Beach Haven Boro	49.72	42.26	57.18
	Beachwood Boro	52.02	44.22	59.82
	Berkeley Twp	52.95	45.01	60.89
	Brick Twp	55.01	46.76	63.26
	Toms River Twp	74.92	63.68	86.16
	Eagleswood Twp	58.85	50.02	67.68
	Harvey Cedars Boro	52.42	44.56	60.28
	Island Heights Boro	61.06	51.90	70.22
	Jackson Twp	99.40	84.49	114.31
	Lacey Twp	60.11	51.09	69.13
	Lakehurst Boro	85.72	72.86	98.58
	Lakewood Twp	52.27	44.43	60.11
	Lavallette Boro	55.31	47.01	63.61
	Little Egg Harbor Twp	53.14	45.17	61.11
	Long Beach Twp	65.41	55.60	75.22
	Manchester Twp	101.63	86.39	116.87
	Mantoloking Boro	58.93	50.09	67.77
	Ocean Twp	92.47	78.60	106.34
	Ocean Gate Boro	91.35	77.65	105.05
	Pine Beach Boro	76.02	64.62	87.42
	Plumsted Twp	57.87	49.19	66.55
	Point Pleasant Boro	53.53	45.50	61.56
	Pt Pleasant Beach Boro	56.95	48.41	65.49
	Seaside Heights Boro	110.75	94.14	127.36
	Seaside Park Boro	55.89	47.51	64.27
	Ship Bottom Boro	53.09	45.13	61.05
	South Toms River Boro	54.89	46.66	63.12
	Stafford Twp	51.85	44.07	59.63
	Surf City Boro	55.77	47.40	64.14
	Tuckerton Boro	55.51	47.18	63.84

State Of New Jersey
Division of Taxation Property Administration
Chapter 123 Laws of 1973
Applicable To Tax Appeals for TaxYear 2026

County	District	Average Ratio	Lower Limit	Upper Limit
Passaic	Bloomingtondale Boro	53.59	45.55	61.63
	Clifton City	31.87	27.09	36.65
	Haledon Boro	45.99	39.09	52.89
	Hawthorne Boro	69.15	58.78	79.52
	Little Falls Twp	56.86	48.33	65.39
	North Haledon Boro	60.50	51.43	69.58
	Passaic City	45.62	38.78	52.46
	Paterson City	41.41	35.20	47.62
	Pompton Lakes Boro	59.15	50.28	68.02
	Prospect Park Boro	40.50	34.43	46.58
	Ringwood Boro	57.24	48.65	65.83
	Totowa Boro	51.88	44.10	59.66
	Wanaque Boro	54.41	46.25	62.57
	Wayne Twp	35.82	30.45	41.19
	West Milford Twp	54.79	46.57	63.01
	Woodland Park Boro	62.93	53.49	72.37

State Of New Jersey
Division of Taxation Property Administration
Chapter 123 Laws of 1973
Applicable To Tax Appeals for TaxYear 2026

County	District	Average Ratio	Lower Limit	Upper Limit
Salem	Alloway Twp	66.97	56.92	77.02
	Carneys Point Township	107.29	91.20	123.38
	Elmer Boro	70.88	60.25	81.51
	Elsinboro Twp	76.97	65.42	88.52
	Lower Alloway Creek Twp	60.30	51.26	69.35
	Mannington Twp	80.22	68.19	92.25
	Oldmans Twp	80.69	68.59	92.79
	Penns Grove Boro	59.15	50.28	68.02
	Pennsville Twp	64.71	55.00	74.42
	Pilesgrove Twp	68.00	57.80	78.20
	Pittsgrove Twp	61.59	52.35	70.83
	Quinton Twp	72.90	61.97	83.84
	Salem City	49.82	42.35	57.29
	Upper Pittsgrove Twp	74.38	63.22	85.54
	Woodstown Boro	70.08	59.57	80.59

State Of New Jersey
Division of Taxation Property Administration
Chapter 123 Laws of 1973
Applicable To Tax Appeals for TaxYear 2026

County	District	Average Ratio	Lower Limit	Upper Limit
Somerset	Bedminster Twp	99.24	84.35	114.13
	Bernards Twp	95.12	80.85	109.39
	Bernardsville Boro	97.97	83.27	112.67
	Bound Brook Boro	93.26	79.27	107.25
	Branchburg Twp	90.80	77.18	104.42
	Bridgewater Twp	86.72	73.71	99.73
	Far Hills Boro	105.38	89.57	121.19
	Franklin Twp	96.38	81.92	110.84
	Green Brook Twp	95.95	81.56	110.34
	Hillsborough Twp	89.75	76.29	103.21
	Manville Boro	98.30	83.56	113.05
	Millstone Boro	89.15	75.78	102.52
	Montgomery Twp	56.24	47.80	64.68
	North Plainfield Boro	53.42	45.41	61.43
	Peapack Gladstone Boro	100.69	85.59	115.79
	Raritan Boro	61.39	52.18	70.60
	Rocky Hill Boro	91.13	77.46	104.80
	Somerville Boro	58.80	49.98	67.62
	South Bound Brook Boro	62.07	52.76	71.38
	Warren Twp	100.91	85.77	116.05
	Watchung Boro	96.16	81.74	110.58

State Of New Jersey
Division of Taxation Property Administration
Chapter 123 Laws of 1973
Applicable To Tax Appeals for TaxYear 2026

County	District	Average Ratio	Lower Limit	Upper Limit
Sussex	Andover Boro	70.38	59.82	80.94
	Andover Twp	55.68	47.33	64.03
	Branchville Boro	79.16	67.29	91.03
	Byram Twp	58.12	49.40	66.84
	Frankford Twp	61.83	52.56	71.10
	Franklin Boro	89.85	76.37	103.33
	Fredon Twp	65.57	55.73	75.41
	Green Twp	103.55	88.02	119.08
	Hamburg Boro	52.31	44.46	60.16
	Hampton Twp	52.94	45.00	60.88
	Hardyston Twp	97.47	82.85	112.09
	Hopatcong Boro	88.29	75.05	101.53
	Lafayette Twp	62.30	52.96	71.65
	Montague Twp	58.41	49.65	67.17
	Newton Town	89.64	76.19	103.09
	Ogdensburg Boro	60.68	51.58	69.78
	Sandyston Twp	56.50	48.03	64.98
	Sparta Twp	59.82	50.85	68.79
	Stanhope Boro	55.34	47.04	63.64
	Stillwater Twp	55.42	47.11	63.73
	Sussex Boro	58.73	49.92	67.54
	Vernon Twp	91.94	78.15	105.73
	Walpack Twp	93.56	79.53	107.59
	Wantage Twp	64.60	54.91	74.29

State Of New Jersey
Division of Taxation Property Administration
Chapter 123 Laws of 1973
Applicable To Tax Appeals for TaxYear 2026

County	District	Average Ratio	Lower Limit	Upper Limit
Union	Berkeley Heights Twp	35.73	30.37	41.09
	Clark Twp	80.01	68.01	92.01
	Cranford Twp	26.04	22.13	29.95
	Elizabeth City	92.76	78.85	106.67
	Fanwood Boro	65.63	55.79	75.47
	Garwood Boro	72.59	61.70	83.48
	Hillside Twp	24.33	20.68	27.98
	Kenilworth Boro	28.83	24.51	33.15
	Linden City	24.64	20.94	28.34
	Mountainside Boro	67.85	57.67	78.03
	New Providence Boro	34.32	29.17	39.47
	Plainfield City	24.85	21.12	28.58
	Rahway City	27.82	23.65	31.99
	Roselle Boro	28.06	23.85	32.27
	Roselle Park Boro	51.87	44.09	59.65
	Scotch Plains Twp	15.65	13.30	18.00
	Springfield Twp	82.47	70.10	94.84
	Summit City	30.81	26.19	35.43
	Union Twp	8.89	7.56	10.22
	Westfield Twp	72.48	61.61	83.35
	Winfield Twp	100.10	85.09	115.12

State Of New Jersey
Division of Taxation Property Administration
Chapter 123 Laws of 1973
Applicable To Tax Appeals for TaxYear 2026

County	District	Average Ratio	Lower Limit	Upper Limit
Warren	Allamuchy Twp	54.04	45.93	62.15
	Alpha Boro	63.67	54.12	73.22
	Belvidere Twp	76.80	65.28	88.32
	Blairstown Twp	63.47	53.95	72.99
	Franklin Twp	66.51	56.53	76.49
	Frelinghuysen Twp	72.20	61.37	83.03
	Greenwich Twp	57.37	48.76	65.98
	Hackettstown Town	74.38	63.22	85.54
	Hardwick Twp	52.97	45.02	60.92
	Harmony Twp	58.37	49.61	67.13
	Hope Twp	59.84	50.86	68.82
	Independence Twp	59.23	50.35	68.11
	Knowlton Twp	50.27	42.73	57.81
	Liberty Twp	57.50	48.88	66.13
	Lopatcong Twp	68.98	58.63	79.33
	Mansfield Twp	59.32	50.42	68.22
	Oxford Twp	50.85	43.22	58.48
	Phillipsburg Town	52.96	45.02	60.90
	Pohatcong Twp	57.51	48.88	66.14
	Washington Boro	46.82	39.80	53.84
	Washington Twp	59.38	50.47	68.29
	White Twp	61.82	52.55	71.09