

**2022**

**2022**

**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 2022**

Original Certification October 1, 2021

**Amended by the New Jersey Tax Court  
(Chapter 86, Laws of 1954) January 15, 2022**

John J. Ficara, Acting Director  
Division of Taxation  
Department of the Treasury  
State of New Jersey

Property Administration  
3 John Fitch Way,  
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<http://www.state.nj.us/treasury/taxation/>

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2022**

<b>ATLANTIC COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0101	ABSECON CITY	92.79	78.87	106.71
0102	ATLANTIC CITY CITY	88.27	75.03	101.51
0103	BRIGANTINE CITY	87.47	74.35	100.59
0104	BUENA BORO	98.99	84.14	113.84
0105	BUENA VISTA TWP	98.21	83.48	112.94
0106	CORBIN CITY CITY	93.57	79.53	107.61
0107	EGG HARBOR CITY	84.77	72.05	97.49
0108	EGG HARBOR TWP	85.89	73.01	98.77
0109	ESTELL MANOR CITY	83.45	70.93	95.97
0110	FOLSOM BORO	95.80	81.43	110.17
0111	GALLOWAY TWP	86.25	73.31	99.19
0112	HAMILTON TWP	88.57	75.28	101.86
0113	HAMMONTON TOWN	91.21	77.53	104.89
0114	LINWOOD CITY	97.76	83.10	112.42
0115	LONGPORT BORO	89.17	75.79	102.55
0116	MARGATE CITY CITY	79.88	67.90	91.86
0117	MULLICA TWP	85.28	72.49	98.07
0118	NORTHFIELD CITY	95.98	81.58	110.38
0119	PLEASANTVILLE CITY	92.54	78.66	106.42
0120	PORT REPUBLIC CITY	79.21	67.33	91.09
0121	SOMERS POINT CITY	89.59	76.15	103.03
0122	VENTNOR CITY	91.83	78.06	105.60
0123	WEYMOUTH TWP	87.52	74.39	100.65

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**CHAPTER 123 LAWS OF 1973  
 APPLICABLE TO TAX APPEALS FOR TAX YEAR 2022  
 AS AMENDED BY TAX COURT OF NEW JERSEY**

<b>BERGEN COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0201	ALLENDALE BORO	93.88	79.80	107.96
0202	ALPINE BORO	105.85	89.97	121.73
0203	BERGENFIELD BORO	77.70	66.04	89.36
0204	BOGOTA BORO	67.86	57.68	78.04
0205	CARLSTADT BORO	103.72	88.16	119.28
0206	CLIFFSIDE PARK BORO	78.92	67.08	90.76
0207	CLOSTER BORO	95.07	80.81	109.33
0208	CRESSKILL BORO	90.88	77.25	104.51
0209	DEMAREST BORO	81.22	69.04	93.40
0210	DUMONT BORO	72.77	61.85	83.69
0211	ELMWOOD PARK BORO	85.48	72.66	98.30
0212	E RUTHERFORD BORO	86.94	73.90	99.98
0213	EDGEWATER BORO	80.94	68.80	93.08
0214	EMERSON BORO	83.24	70.75	95.73
0215	ENGLEWOOD CITY	81.69	69.44	93.94
0216	ENGLEWOOD CLIFFS BORO	101.60	86.36	116.84
0217	FAIRLAWN BORO	75.95	64.56	87.34
0218	FAIRVIEW BORO	92.24	78.40	106.08
0219	FORT LEE BORO	86.36	73.41	99.31
0220	FRANKLIN LAKES BORO	94.97	80.72	109.22
0221	GARFIELD CITY	74.19	63.06	85.32
0222	GLEN ROCK BORO	87.55	74.42	100.68
0223	HACKENSACK CITY	89.80	76.33	103.27
0224	HARRINGTON PARK BORO	85.10	72.33	97.87
0225	HASBROUCK HGHTS BORO	90.68	77.08	104.28
0226	HAWORTH BORO	82.78	70.36	95.20
0227	HILLSDALE BORO	86.66	73.66	99.66
0228	HOHOKUS BORO	83.50	70.97	96.03
0229	LEONIA BORO	75.16	63.89	86.43
0230	LITTLE FERRY BORO	83.67	71.12	96.22
0231	LODI BORO	71.99	61.19	82.79
0232	LYNDHURST TWP	79.79	67.82	91.76

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<b>BERGEN COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0233	MAHWAH TWP	88.90	75.56	102.24
0234	MAYWOOD BORO	92.95	79.01	106.89
0235	MIDLAND PARK BORO	80.35	68.30	92.40
0236	MONTVALE BORO	84.61	71.92	97.30
0237	MOONACHIE BORO	86.20	73.27	99.13
0238	NEW MILFORD BORO	74.98	63.73	86.23
0239	NORTH ARLINGTON BORO	86.08	73.17	98.99
0240	NORTHVALE BORO	83.88	71.30	96.46
0241	NORWOOD BORO	91.07	77.41	104.73
0242	OAKLAND BORO	78.69	66.89	90.49
0243	OLD TAPPAN BORO	96.81	82.29	111.33
0244	ORADELL BORO	90.55	76.97	104.13
0245	PALISADES PARK BORO	85.71	72.85	98.57
0246	PARAMUS BORO	92.06	78.25	105.87
0247	PARK RIDGE BORO	82.96	70.52	95.40
0248	RAMSEY BORO	93.30	79.30	107.30
0249	RIDGEFIELD BORO	68.86	58.53	79.19
0250	RIDGEFIELD PARK VILLAGE	87.07	74.01	100.13
0251	RIDGEWOOD VILLAGE	84.43	71.77	97.09
0252	RIVEREDGE BORO	74.88	63.65	86.11
0253	RIVERVALE TWP	96.64	82.14	111.14
0254	ROCHELLE PARK TWP	86.15	73.23	99.07
0255	ROCKLEIGH BORO	113.70	96.64	130.76
0256	RUTHERFORD BORO	85.26	72.47	98.05
0257	SADDLE BROOK TWP	81.93	69.64	94.22
0258	SADDLE RIVER BORO	104.23	88.60	119.86
0259	SO HACKENSACK TWP	101.00	85.85	116.15
0260	TEANECK TWP	79.96	67.97	91.95
0261	TENAFLY BORO	84.60	71.91	97.29
0262	TETERBORO BORO	105.70	89.84	121.56
0263	UPPER SADDLE RIV BORO	81.30	69.10	93.50
0264	WALDWICK BORO	88.83	75.51	102.15

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<b>BERGEN COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0265	WALLINGTON BORO	73.25	62.26	84.24
0266	WASHINGTON TWP	82.82	70.40	95.24
0267	<b>WESTWOOD BORO**</b>	91.43	77.72	105.14
0268	WOODCLIFF LAKE BORO	94.31	80.16	108.46
0269	WOOD RIDGE BORO	85.48	72.66	98.30
0270	WYCKOFF TWP	98.98	84.13	113.83

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**CHAPTER 123 LAWS OF 1973  
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<b>BURLINGTON COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0301	BASS RIVER TWP	90.19	76.66	103.72
0302	BEVERLY CITY	92.36	78.51	106.21
0303	BORDENTOWN CITY	91.57	77.83	105.31
0304	BORDENTOWN TWP	75.46	64.14	86.78
0305	BURLINGTON CITY	91.94	78.15	105.73
0306	BURLINGTON TWP	87.30	74.20	100.40
0307	CHESTERFIELD TWP	92.51	78.63	106.39
0308	CINNAMINSON TWP	81.34	69.14	93.54
0309	DELANCO TWP	85.73	72.87	98.59
0310	DELTRAN TWP	82.69	70.29	95.09
0311	EASTAMPTON TWP	83.20	70.72	95.68
0312	EDGEWATER PARK TWP	94.32	80.17	108.47
0313	EVESHAM TWP	88.95	75.61	102.29
0314	FIELDSBORO BORO	89.43	76.02	102.84
0315	FLORENCE TWP	97.10	82.53	111.67
0316	HAINESPORT TWP	85.66	72.81	98.51
0317	LUMBERTON TWP	96.96	82.42	111.50
0318	MANSFIELD TWP	79.18	67.30	91.06
0319	MAPLE SHADE TWP	84.66	71.96	97.36
0320	MEDFORD TWP	84.51	71.83	97.19
0321	MEDFORD LAKES BORO	82.41	70.05	94.77
0322	MOORESTOWN TWP	78.15	66.43	89.87
0323	MT HOLLY TWP	93.89	79.81	107.97
0324	MT LAUREL TWP	83.84	71.26	96.42
0325	NEW HANOVER TWP	61.09	51.93	70.25
0326	NO HANOVER TWP	95.89	81.51	110.27
0327	PALMYRA BORO	85.40	72.59	98.21
0328	PEMBERTON BORO	87.51	74.38	100.64
0329	PEMBERTON TWP	94.74	80.53	108.95
0330	RIVERSIDE TWP	93.66	79.61	107.71
0331	RIVERTON BORO	79.90	67.91	91.89
0332	SHAMONG TWP	86.40	73.44	99.36

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<b>BURLINGTON COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0333	SOUTHAMPTON TWP	74.71	63.50	85.92
0334	SPRINGFIELD TWP	82.55	70.17	94.93
0335	TABERNACLE TWP	84.30	71.65	96.95
0336	WASHINGTON TWP	85.46	72.64	98.28
0337	WESTAMPTON TWP	94.00	79.90	108.10
0338	WILLINGBORO TWP	91.66	77.91	105.41
0339	WOODLAND TWP	93.70	79.64	107.76
0340	WRIGHTSTOWN BORO	84.00	71.40	96.60

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**CHAPTER 123 LAWS OF 1973  
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<b>CAMDEN COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0401	AUDUBON BORO	89.35	75.95	102.75
0402	AUDUBON PARK BORO	99.89	84.91	114.87
0403	BARRINGTON BORO	88.27	75.03	101.51
0404	BELLMAWR BORO	94.70	80.49	108.91
0405	BERLIN BORO	93.67	79.62	107.72
0406	BERLIN TWP	88.68	75.38	101.98
0407	BROOKLAWN BORO	81.45	69.23	93.67
0408	CAMDEN CITY	88.94	75.60	102.28
0409	CHERRY HILL TWP	83.30	70.80	95.80
0410	CHESILHURST BORO	89.89	76.41	103.37
0411	CLEMENTON BORO	90.67	77.07	104.27
0412	COLLINGSWOOD BORO	86.48	73.51	99.45
0413	GIBBSBORO BORO	88.26	75.02	101.50
0414	GLOUCESTER CITY	87.02	73.97	100.07
0415	GLOUCESTER TWP	90.42	76.86	103.98
0416	HADDON TWP	84.67	71.97	97.37
0417	HADDONFIELD BORO	91.22	77.54	104.90
0418	HADDON HEIGHTS BORO	95.00	80.75	109.25
0419	HI NELLA BORO	90.43	76.87	103.99
0420	LAUREL SPRINGS BORO	89.15	75.78	102.52
0421	LAWNSIDE BORO	99.70	84.74	114.66
0422	LINDENWOLD BORO	93.06	79.10	107.02
0423	MAGNOLIA BORO	85.68	72.83	98.53
0424	MERCHANTVILLE BORO	88.13	74.91	101.35
0425	MOUNT EPHRAIM BORO	85.03	72.28	97.78
0426	OAKLYN BORO	83.45	70.93	95.97
0427	PENNSAUKEN TWP	83.32	70.82	95.82
0428	<b>PINE HILL BORO ***</b>	83.69	71.14	96.24
0430	RUNNEMEDE BORO	84.82	72.10	97.54
0431	SOMERDALE BORO	83.50	70.97	96.03
0432	STRATFORD BORO	84.36	71.71	97.01
0433	TAVISTOCK BORO	100.21	85.18	115.24



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<b>CAMDEN COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0434	VOORHEES TWP	83.80	71.23	96.37
0435	WATERFORD TWP	82.03	69.73	94.33
0436	WINSLOW TWP	87.84	74.66	101.02
0437	WOODLYNNE BORO	90.26	76.72	103.80

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\*\*\* ADMINISTRATIVE CORRECTION

**CHAPTER 123 LAWS OF 1973  
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<b>CAPE MAY COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0501	AVALON BORO	83.36	70.86	95.86
0502	CAPE MAY CITY	80.67	68.57	92.77
0503	CAPE MAY POINT BORO	79.01	67.16	90.86
0504	DENNIS TWP	86.64	73.64	99.64
0505	LOWER TWP	77.32	65.72	88.92
0506	MIDDLE TWP	92.71	78.80	106.62
0507	NORTH WILDWOOD CITY	82.76	70.35	95.17
0508	OCEAN CITY CITY	79.56	67.63	91.49
0509	SEA ISLE CITY CITY	73.68	62.63	84.73
0510	STONE HARBOR BORO	80.88	68.75	93.01
0511	UPPER TWP	86.10	73.18	99.02
0512	WEST CAPE MAY BORO	72.78	61.86	83.70
0513	WEST WILDWOOD BORO	81.39	69.18	93.60
0514	WILDWOOD CITY	81.19	69.01	93.37
0515	WILDWOOD CREST BORO	89.81	76.34	103.28
0516	WOODBINE BORO	109.83	93.36	126.30

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**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2022**

<b>CUMBERLAND COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0601	BRIDGETON CITY	85.88	73.00	98.76
0602	COMMERCIAL TWP	107.52	91.39	123.65
0603	DEERFIELD TWP	84.33	71.68	96.98
0604	DOWNE TWP	114.11	96.99	131.23
0605	FAIRFIELD TWP	103.44	87.92	118.96
0606	GREENWICH TWP	99.93	84.94	114.92
0607	HOPEWELL TWP	94.25	80.11	108.39
0608	LAWRENCE TWP	98.27	83.53	113.01
0609	MAURICE RIVER TWP	97.69	83.04	112.34
0610	MILLVILLE CITY	83.36	70.86	95.86
0611	SHILOH BORO	85.31	72.51	98.11
0612	STOW CREEK TWP	88.08	74.87	101.29
0613	UPPER DEERFIELD TWP	91.75	77.99	105.51
0614	VINELAND CITY	90.47	76.90	104.04

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<b>ESSEX COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0701	BELLEVILLE TWP	91.28	77.59	104.97
0702	BLOOMFIELD TWP	96.64	82.14	111.14
0703	CALDWELL BORO TWP	81.83	69.56	94.10
0704	CEDAR GROVE TWP	88.39	75.13	101.65
0705	EAST ORANGE CITY	60.65	51.55	69.75
0706	ESSEX FELS TWP	93.05	79.09	107.01
0707	FAIRFIELD TWP	90.81	77.19	104.43
0708	GLEN RIDGE TWP	84.11	71.49	96.73
0709	IRVINGTON TWP	72.47	61.60	83.34
0710	LIVINGSTON TWP	97.11	82.54	111.68
0711	MAPLEWOOD TWP	84.70	71.99	97.41
0712	MILLBURN TWP	94.67	80.47	108.87
0713	MONTCLAIR TWP	82.54	70.16	94.92
0714	NEWARK CITY	85.66	72.81	98.51
0715	NORTH CALDWELL TWP	86.62	73.63	99.61
0716	NUTLEY TWP	74.60	63.41	85.79
0717	ORANGE CITY TWP	81.77	69.50	94.04
0718	ROSELAND BORO	89.14	75.77	102.51
0719	SOUTH ORANGE VILLAGE TWP	83.92	71.33	96.51
0720	VERONA TWP	88.21	74.98	101.44
0721	<b>WEST CALDWELL TWP**</b>	88.46	75.19	101.73
0722	WEST ORANGE TWP	83.76	71.20	96.32

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<b>GLOUCESTER COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0801	CLAYTON BORO	86.46	73.49	99.43
0802	DEPTFORD TWP	89.10	75.73	102.47
0803	EAST GREENWICH TWP	93.74	79.68	107.80
0804	ELK TWP	86.47	73.50	99.44
0805	FRANKLIN TWP	84.90	72.16	97.64
0806	GLASSBORO BORO	93.29	79.30	107.28
0807	GREENWICH TWP	90.33	76.78	103.88
0808	HARRISON TWP	89.74	76.28	103.20
0809	LOGAN TWP	90.15	76.63	103.67
0810	MANTUA TWP	86.32	73.37	99.27
0811	MONROE TWP	89.87	76.39	103.35
0812	NATIONAL PARK BORO	91.48	77.76	105.20
0813	NEWFIELD BORO	90.42	76.86	103.98
0814	PAULSBORO BORO	97.34	82.74	111.94
0815	PITMAN BORO	84.40	71.74	97.06
0816	SO HARRISON TWP	86.08	73.17	98.99
0817	SWEDESBORO BORO	86.61	73.62	99.60
0818	WASHINGTON TWP	89.87	76.39	103.35
0819	WENONAH BORO	92.80	78.88	106.72
0820	WEST DEPTFORD TWP	88.40	75.14	101.66
0821	WESTVILLE BORO	89.97	76.47	103.47
0822	WOODBURY CITY	94.02	79.92	108.12
0823	WOODBURY HEIGHTS BORO	88.07	74.86	101.28
0824	WOOLWICH TWP	92.53	78.65	106.41

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<b>HUDSON COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0901	BAYONNE CITY	91.24	77.55	104.93
0902	EAST NEWARK BORO	74.97	63.72	86.22
0903	GUTTENBERG TOWN	67.98	57.78	78.18
0904	HARRISON TOWN	97.70	83.04	112.36
0905	HOBOKEN CITY	70.46	59.89	81.03
0906	JERSEY CITY CITY	87.37	74.26	100.48
0907	KEARNY TOWN	22.59	19.20	25.98
0908	NORTH BERGEN TWP	33.65	28.60	38.70
0909	SECAUCUS TOWN	54.01	45.91	62.11
0910	UNION CITY CITY	32.42	27.56	37.28
0911	<b>WEEHAWKEN TWP**</b>	100.98	85.83	116.13
0912	WEST NEW YORK TOWN	26.62	22.63	30.61

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<b>HUNTERDON COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1001	ALEXANDRIA TWP	86.85	73.82	99.88
1002	BETHLEHEM TWP	86.09	73.18	99.00
1003	BLOOMSBURY BORO	86.64	73.64	99.64
1004	CALIFON BORO	94.26	80.12	108.40
1005	CLINTON TOWN	92.38	78.52	106.24
1006	CLINTON TWP	92.38	78.52	106.24
1007	DELAWARE TWP	86.52	73.54	99.50
1008	EAST AMWELL TWP	85.24	72.45	98.03
1009	FLEMINGTON BORO	103.90	88.31	119.49
1010	FRANKLIN TWP	98.10	83.38	112.82
1011	FRENCHTOWN BORO	81.72	69.46	93.98
1012	GLEN GARDNER BORO	78.24	66.50	89.98
1013	HAMPTON BORO	92.61	78.72	106.50
1014	HIGH BRIDGE BORO	90.04	76.53	103.55
1015	HOLLAND TWP	85.75	72.89	98.61
1016	KINGWOOD TWP	90.72	77.11	104.33
1017	LAMBERTVILLE CITY	92.90	78.96	106.84
1018	LEBANON BORO	97.43	82.82	112.04
1019	LEBANON TWP	94.33	80.18	108.48
1020	MILFORD BORO	89.98	76.48	103.48
1021	RARITAN TWP	91.90	78.11	105.69
1022	READINGTON TWP	93.57	79.53	107.61
1023	STOCKTON BORO	95.55	81.22	109.88
1024	TEWKSBURY TWP	95.73	81.37	110.09
1025	UNION TWP	79.56	67.63	91.49
1026	WEST AMWELL TWP	101.45	86.23	116.67

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

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2022**

<b>MERCER COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1101	EAST WINDSOR TWP	89.53	76.10	102.96
1102	EWING TWP	95.53	81.20	109.86
1103	HAMILTON TWP	91.10	77.43	104.77
1104	HIGHTSTOWN BORO	79.37	67.46	91.28
1105	HOPEWELL BORO	88.60	75.31	101.89
1106	HOPEWELL TWP	90.42	76.86	103.98
1107	LAWRENCE TWP	88.82	75.50	102.14
1108	PENNINGTON BORO	93.21	79.23	107.19
1111	TRENTON CITY	86.49	73.52	99.46
1112	ROBBINSVILLE TWP	88.31	75.06	101.56
1113	WEST WINDSOR TWP	86.31	73.36	99.26
1114	PRINCETON	80.90	68.76	93.04

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**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2022**

<b>MIDDLESEX COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1201	CARTERET BORO	80.61	68.52	92.70
1202	CRANBURY TWP	96.15	81.73	110.57
1203	DUNELLEN BORO	94.06	79.95	108.17
1204	EAST BRUNSWICK TWP	23.24	19.75	26.73
1205	EDISON TWP	38.19	32.46	43.92
1206	HELMETTA BORO	76.72	65.21	88.23
1207	HIGHLAND PARK BORO	41.93	35.64	48.22
1208	JAMESBURG BORO	49.66	42.21	57.11
1209	METUCHEN BORO	39.97	33.97	45.97
1210	MIDDLESEX BORO	25.80	21.93	29.67
1211	MILLTOWN BORO	43.31	36.81	49.81
1212	MONROE TWP	76.97	65.42	88.52
1213	NEW BRUNSWICK CITY	91.06	77.40	104.72
1214	NORTH BRUNSWICK TWP	45.06	38.30	51.82
1215	OLD BRIDGE TWP	39.43	33.52	45.34
1216	PERTH AMBOY CITY	90.27	76.73	103.81
1217	PISCATAWAY TWP	80.91	68.77	93.05
1218	PLAINSBORO TWP	97.13	82.56	111.70
1219	SAYREVILLE BORO	42.02	35.72	48.32
1220	SOUTH AMBOY CITY	83.87	71.29	96.45
1221	SOUTH BRUNSWICK TWP	40.82	34.70	46.94
1222	SOUTH PLAINFIELD BORO	31.36	26.66	36.06
1223	SOUTH RIVER BORO	89.70	76.24	103.16
1224	SPOTSWOOD BORO	81.05	68.89	93.21
1225	WOODBRIIDGE TWP	24.72	21.01	28.43

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

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2022**

<b>MONMOUTH COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1301	ABERDEEN TWP	91.52	77.79	105.25
1302	ALLENHURST BORO	84.44	71.77	97.11
1303	ALLENTOWN BORO	93.44	79.42	107.46
1304	ASBURY PARK CITY	94.06	79.95	108.17
1305	ATLANTIC HIGHLANDS BORO	93.10	79.13	107.07
1306	AVON BY THE SEA BORO	71.57	60.83	82.31
1307	BELMAR BORO	84.46	71.79	97.13
1308	BRADLEY BEACH BORO	96.24	81.80	110.68
1309	BRIELLE BORO	92.90	78.96	106.84
1310	COLTS NECK TWP	93.19	79.21	107.17
1311	DEAL BORO	86.38	73.42	99.34
1312	EATONTOWN BORO	87.61	74.47	100.75
1313	ENGLISHTOWN BORO	100.49	85.42	115.56
1314	FAIR HAVEN BORO	88.83	75.51	102.15
1315	FARMINGDALE BORO	94.48	80.31	108.65
1316	FREEHOLD BORO	92.78	78.86	106.70
1317	FREEHOLD TWP	94.28	80.14	108.42
1318	HAZLET TWP	91.19	77.51	104.87
1319	HIGHLANDS BORO	92.71	78.80	106.62
1320	HOLMDEL TWP	96.14	81.72	110.56
1321	HOWELL TWP	88.65	75.35	101.95
1322	INTERLAKEN BORO	93.29	79.30	107.28
1323	KEANSBURG BORO	85.92	73.03	98.81
1324	KEYPORT BORO	92.73	78.82	106.64
1325	LITTLE SILVER BORO	97.45	82.83	112.07
1326	LOCH ARBOUR VILLAGE	119.34	101.44	137.24
1327	LONG BRANCH CITY	87.88	74.70	101.06
1328	MANALAPAN TWP	91.74	77.98	105.50
1329	MANASQUAN BORO	74.87	63.64	86.10
1330	MARLBORO TWP	84.63	71.94	97.32
1331	MATAWAN BORO	90.34	76.79	103.89
1332	MIDDLETOWN TWP	95.85	81.47	110.23

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2022**

<b>MONMOUTH COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1333	MILLSTONE TWP	88.99	75.64	102.34
1334	MONMOUTH BEACH BORO	89.05	75.69	102.41
1335	NEPTUNE TWP	94.45	80.28	108.62
1336	NEPTUNE CITY BORO	91.59	77.85	105.33
1337	OCEAN TWP	88.67	75.37	101.97
1338	OCEANPORT BORO	92.12	78.30	105.94
1339	RED BANK BORO	92.82	78.90	106.74
1340	ROOSEVELT BORO	99.36	84.46	114.26
1341	RUMSON BORO	94.60	80.41	108.79
1342	SEA BRIGHT BORO	87.30	74.20	100.40
1343	SEA GIRT BORO	96.79	82.27	111.31
1344	SHREWSBURY BORO	92.76	78.85	106.67
1345	SHREWSBURY TWP	103.72	88.16	119.28
1346	LAKE COMO BORO	97.56	82.93	112.19
1347	SPRING LAKE BORO	87.97	74.77	101.17
1348	SPRING LAKE HEIGHTS BOR	94.81	80.59	109.03
1349	TINTON FALLS BORO	93.00	79.05	106.95
1350	UNION BEACH BORO	92.55	78.67	106.43
1351	UPPER FREEHOLD TWP	91.10	77.43	104.77
1352	WALL TWP	83.90	71.31	96.49
1353	WEST LONG BRANCH BORO	91.15	77.48	104.82

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**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2022**

<b>MORRIS COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1401	BOONTON TOWN	85.26	72.47	98.05
1402	BOONTON TWP	87.06	74.00	100.12
1403	BUTLER BORO	69.15	58.78	79.52
1404	CHATHAM BORO	77.77	66.10	89.44
1405	CHATHAM TWP	87.79	74.62	100.96
1406	CHESTER BORO	99.31	84.41	114.21
1407	CHESTER TWP	95.88	81.50	110.26
1408	DENVILLE TWP	89.10	75.73	102.47
1409	DOVER TOWN	85.36	72.56	98.16
1410	EAST HANOVER TWP	73.67	62.62	84.72
1411	FLORHAM PARK BORO	96.30	81.85	110.75
1412	HANOVER TWP	83.47	70.95	95.99
1413	HARDING TWP	94.95	80.71	109.19
1414	JEFFERSON TWP	97.79	83.12	112.46
1415	KINNELON BORO	97.34	82.74	111.94
1416	LINCOLN PARK BORO	87.81	74.64	100.98
1417	MADISON BORO	82.61	70.22	95.00
1418	MENDHAM BORO	92.41	78.55	106.27
1419	MENDHAM TWP	97.97	83.27	112.67
1420	MINE HILL TWP	87.56	74.43	100.69
1421	MONTVILLE TWP	87.34	74.24	100.44
1422	MORRIS TWP	93.02	79.07	106.97
1423	MORRIS PLAINS BORO	84.77	72.05	97.49
1424	MORRISTOWN TOWN	78.22	66.49	89.95
1425	MOUNTAIN LAKES BORO	92.64	78.74	106.54
1426	MOUNT ARLINGTON BORO	82.95	70.51	95.39
1427	MOUNT OLIVE TWP	89.39	75.98	102.80
1428	NETCONG BORO	101.87	86.59	117.15
1429	PARSIPPANY TR HLS TWP	80.93	68.79	93.07
1430	LONG HILL TWP	91.78	78.01	105.55
1431	PEQUANNOCK TWP	78.88	67.05	90.71
1432	RANDOLPH TWP	94.55	80.37	108.73

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2022**

<b>MORRIS COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1433	RIVERDALE BORO	90.47	76.90	104.04
1434	ROCKAWAY BORO	91.91	78.12	105.70
1435	ROCKAWAY TWP	89.00	75.65	102.35
1436	ROXBURY TWP	92.01	78.21	105.81
1437	VICTORY GARDENS BORO	77.36	65.76	88.96
1438	WASHINGTON TWP	94.17	80.04	108.30
1439	WHARTON BORO	93.93	79.84	108.02

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**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2022**

<b>OCEAN COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1501	BARNEGAT TWP	86.21	73.28	99.14
1502	BARNEGAT LIGHT BORO	91.56	77.83	105.29
1503	BAY HEAD BORO	89.85	76.37	103.33
1504	BEACH HAVEN BORO	82.37	70.01	94.73
1505	BEACHWOOD BORO	78.95	67.11	90.79
1506	BERKELEY TWP	81.20	69.02	93.38
1507	BRICK TWP	82.13	69.81	94.45
1508	TOMS RIVER TWP	72.74	61.83	83.65
1509	EAGLESWOOD TWP	93.63	79.59	107.67
1510	HARVEY CEDARS BORO	91.32	77.62	105.02
1511	ISLAND HEIGHTS BORO	91.51	77.78	105.24
1512	JACKSON TWP	79.95	67.96	91.94
1513	LACEY TWP	89.68	76.23	103.13
1514	LAKEHURST BORO	79.54	67.61	91.47
1515	LAKESWOOD TWP	81.80	69.53	94.07
1516	LAVALLETTE BORO	88.93	75.59	102.27
1517	LITTLE EGG HARBOR TWP	84.75	72.04	97.46
1518	LONG BEACH TWP	97.33	82.73	111.93
1519	MANCHESTER TWP	87.87	74.69	101.05
1520	MANTOLOKING BORO	92.80	78.88	106.72
1521	OCEAN TWP	83.22	70.74	95.70
1522	OCEAN GATE BORO	77.10	65.53	88.67
1523	PINE BEACH BORO	75.72	64.36	87.08
1524	PLUMSTED TWP	80.81	68.69	92.93
1525	POINT PLEASANT BORO	82.19	69.86	94.52
1526	PT PLEASANT BEACH BORO	82.01	69.71	94.31
1527	SEASIDE HEIGHTS BORO	84.71	72.00	97.42
1528	SEASIDE PARK BORO	90.55	76.97	104.13
1529	SHIP BOTTOM BORO	83.41	70.90	95.92
1530	SOUTH TOMS RIVER BORO	89.59	76.15	103.03

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2022**

<b>OCEAN COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1531	STAFFORD TWP	78.69	66.89	90.49
1532	SURF CITY BORO	89.51	76.08	102.94
1533	TUCKERTON BORO	90.62	77.03	104.21

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**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2022**

<b>PASSAIC COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1601	BLOOMINGDALE BORO	75.85	64.47	87.23
1602	CLIFTON CITY	47.10	40.03	54.17
1603	HALEDON BORO	68.71	58.40	79.02
1604	HAWTHORNE BORO	91.93	78.14	105.72
1605	LITTLE FALLS TWP	86.09	73.18	99.00
1606	NORTH HALEDON BORO	82.19	69.86	94.52
1607	PASSAIC CITY	68.50	58.22	78.78
1608	PATERSON CITY	67.98	57.78	78.18
1609	POMPTON LAKES BORO	87.68	74.53	100.83
1610	PROSPECT PARK BORO	64.65	54.95	74.35
1611	RINGWOOD BORO	79.76	67.80	91.72
1612	TOTOWA BORO	86.18	73.25	99.11
1613	WANAQUE BORO	74.95	63.71	86.19
1614	WAYNE TWP	48.18	40.95	55.41
1615	WEST MILFORD TWP	79.58	67.64	91.52
1616	WOODLAND PARK BORO	82.82	70.40	95.24

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



**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2022**

<b>SALEM COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1701	ALLOWAY TWP	93.41	79.40	107.42
1702	CARNEYS POINT TWP	101.57	86.33	116.81
1703	ELMER BORO	92.53	78.65	106.41
1704	ELSINBORO TWP	109.14	92.77	125.51
1705	LOWER ALLOWAY CREEK TWP	75.99	64.59	87.39
1706	MANNINGTON TWP	91.61	77.87	105.35
1707	OLDMANS TWP	90.58	76.99	104.17
1708	PENNS GROVE BORO	96.85	82.32	111.38
1709	PENNSVILLE TWP	93.79	79.72	107.86
1710	PILESGROVE TWP	95.05	80.79	109.31
1711	PITTSGROVE TWP	85.46	72.64	98.28
1712	QUINTON TWP	92.36	78.51	106.21
1713	SALEM CITY	82.73	70.32	95.14
1714	UPPER PITTSGROVE TWP	96.95	82.41	111.49
1715	WOODSTOWN BORO	97.27	82.68	111.86

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**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2022**

<b>SOMERSET COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1801	BEDMINSTER TWP	98.03	83.33	112.73
1802	BERNARDS TWP	92.46	78.59	106.33
1803	BERNARDSVILLE BORO	99.22	84.34	114.10
1804	BOUND BROOK BORO	96.88	82.35	111.41
1805	BRANCBURG TWP	84.45	71.78	97.12
1806	BRIDGEWATER TWP	93.14	79.17	107.11
1807	FAR HILLS BORO	99.32	84.42	114.22
1808	FRANKLIN TWP	85.59	72.75	98.43
1809	GREEN BROOK TWP	95.49	81.17	109.81
1810	HILLSBOROUGH TWP	89.93	76.44	103.42
1811	MANVILLE BORO	96.24	81.80	110.68
1812	MILLSTONE BORO	98.20	83.47	112.93
1813	MONTGOMERY TWP	79.30	67.40	91.20
1814	NORTH PLAINFIELD BORO	75.58	64.24	86.92
1815	PEAPACK GLADSTONE BORO	97.22	82.64	111.80
1816	RARITAN BORO	80.10	68.08	92.12
1817	ROCKY HILL BORO	102.76	87.35	118.17
1818	SOMERVILLE BORO	83.04	70.58	95.50
1819	SO BOUND BROOK BORO	82.26	69.92	94.60
1820	WARREN TWP	99.30	84.40	114.20
1821	WATCHUNG BORO	98.86	84.03	113.69

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**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2022**

<b>SUSSEX COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1901	ANDOVER BORO	90.28	76.74	103.82
1902	ANDOVER TWP	82.96	70.52	95.40
1903	BRANCHVILLE BORO	99.11	84.24	113.98
1904	BYRAM TWP	85.03	72.28	97.78
1905	FRANKFORD TWP	87.12	74.05	100.19
1906	FRANKLIN BORO	80.59	68.50	92.68
1907	FREDON TWP	96.59	82.10	111.08
1908	GREEN TWP	86.84	73.81	99.87
1909	HAMBURG BORO	82.29	69.95	94.63
1910	HAMPTON TWP	82.63	70.24	95.02
1911	HARDYSTON TWP	89.06	75.70	102.42
1912	HOPATCONG BORO	78.12	66.40	89.84
1913	LAFAYETTE TWP	92.66	78.76	106.56
1914	MONTAGUE TWP	87.75	74.59	100.91
1915	NEWTON TOWN	84.97	72.22	97.72
1916	OGDENSBURG BORO	93.41	79.40	107.42
1917	SANDYSTON TWP	78.06	66.35	89.77
1918	SPARTA TWP	86.83	73.81	99.85
1919	STANHOPE BORO	84.77	72.05	97.49
1920	STILLWATER TWP	80.20	68.17	92.23
1921	SUSSEX BORO	90.67	77.07	104.27
1922	VERNON TWP	89.19	75.81	102.57
1923	WALPACK TWP	89.43	76.02	102.84
1924	WANTAGE TWP	90.40	76.84	103.96

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**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2022**

<b>UNION COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
2001	BERKELEY HEIGHTS TWP	51.97	44.17	59.77
2002	CLARK TWP	25.79	21.92	29.66
2003	CRANFORD TWP	34.40	29.24	39.56
2004	ELIZABETH CITY	8.91	7.57	10.25
2005	FANWOOD BORO	92.65	78.75	106.55
2006	GARWOOD BORO	95.01	80.76	109.26
2007	HILLSIDE TWP	37.57	31.93	43.21
2008	KENILWORTH BORO	46.55	39.57	53.53
2009	LINDEN CITY	38.57	32.78	44.36
2010	MOUNTAINSIDE BORO	93.69	79.64	107.74
2011	NEW PROVIDENCE BORO	47.09	40.03	54.15
2012	PLAINFIELD CITY	37.39	31.78	43.00
2013	RAHWAY CITY	45.32	38.52	52.12
2014	ROSELLE BORO	41.32	35.12	47.52
2015	ROSELLE PARK BORO	75.64	64.29	86.99
2016	SCOTCH PLAINS TWP	21.52	18.29	24.75
2017	SPRINGFIELD TWP	35.59	30.25	40.93
2018	SUMMIT CITY	42.03	35.73	48.33
2019	UNION TWP	12.63	10.74	14.52
2020	WESTFIELD TOWN	97.83	83.16	112.50
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 2022**

<b>WARREN COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
2101	ALLAMUCHY TWP	79.15	67.28	91.02
2102	ALPHA BORO	94.14	80.02	108.26
2103	BELVIDERE TOWN	60.44	51.37	69.51
2104	BLAIRSTOWN TWP	89.75	76.29	103.21
2105	FRANKLIN TWP	91.66	77.91	105.41
2106	FRELINGHUYSEN TWP	98.98	84.13	113.83
2107	GREENWICH TWP	78.45	66.68	90.22
2108	HACKETTSTOWN TOWN	95.80	81.43	110.17
2109	HARDWICK TWP	75.95	64.56	87.34
2110	HARMONY TWP	80.52	68.44	92.60
2111	HOPE TWP	85.85	72.97	98.73
2112	INDEPENDENCE TWP	81.26	69.07	93.45
2113	KNOWLTON TWP	73.66	62.61	84.71
2114	LIBERTY TWP	84.43	71.77	97.09
2115	LOPATCONG TWP	93.90	79.81	107.99
2116	MANSFIELD TWP	86.36	73.41	99.31
2117	OXFORD TWP	77.40	65.79	89.01
2119	PHILLIPSBURG TOWN	86.00	73.10	98.90
2120	POHATCONG TWP	85.50	72.67	98.33
2121	WASHINGTON BORO	72.76	61.85	83.67
2122	WASHINGTON TWP	88.18	74.95	101.41
2123	WHITE TWP	95.87	81.49	110.25

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