



2023

STATE OF NEW JERSEY  
DEPARTMENT OF THE TREASURY  
DIVISION OF TAXATION

2023

CERTIFICATION OF THE 2022 AVERAGE RATIOS  
AND  
COMMON LEVEL RANGES FOR USE IN TAX YEAR 2023

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 Acting 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, 2022, 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 1st day of October, 2022.

Published by Property Administration

cc: State Treasurer – Elizabeth Maher Muoio.  
OMB – Lynne M. Azarchi

A handwritten signature in black ink, appearing to read "John J. Ficara".

John J. Ficara  
Acting Director, Division of Taxation

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2023**

<b>ATLANTIC COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0101	ABSECON CITY	84.01	71.41	96.61
0102	ATLANTIC CITY CITY	75.51	64.18	86.84
0103	BRIGANTINE CITY	73.57	62.53	84.61
0104	BUENA BORO	89.07	75.71	102.43
0105	BUENA VISTA TWP	93.85	79.77	107.93
0106	CORBIN CITY CITY	82.98	70.53	95.43
0107	EGG HARBOR CITY	78.05	66.34	89.76
0108	EGG HARBOR TWP	80.27	68.23	92.31
0109	ESTELL MANOR CITY	77.42	65.81	89.03
0110	FOLSOM BORO	87.02	73.97	100.07
0111	GALLOWAY TWP	76.21	64.78	87.64
0112	HAMILTON TWP	75.92	64.53	87.31
0113	HAMMONTON TOWN	86.54	73.56	99.52
0114	LINWOOD CITY	88.13	74.91	101.35
0115	LONGPORT BORO	78.56	66.78	90.34
0116	MARGATE CITY CITY	68.31	58.06	78.56
0117	MULLICA TWP	74.78	63.56	86.00
0118	NORTHFIELD CITY	87.20	74.12	100.28
0119	PLEASANTVILLE CITY	87.08	74.02	100.14
0120	PORT REPUBLIC CITY	71.87	61.09	82.65
0121	SOMERS POINT CITY	78.10	66.38	89.82
0122	VENTNOR CITY	82.80	70.38	95.22
0123	WEYMOUTH TWP	80.92	68.78	93.06

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

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<b>BERGEN COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0201	ALLENDALE BORO	92.48	78.61	106.35
0202	ALPINE BORO	106.00	90.10	121.90
0203	BERGENFIELD BORO	71.93	61.14	82.72
0204	BOGOTA BORO	64.05	54.44	73.66
0205	CARLSTADT BORO	99.50	84.57	114.43
0206	CLIFFSIDE PARK BORO	76.43	64.97	87.89
0207	CLOSTER BORO	93.46	79.44	107.48
0208	CRESSKILL BORO	84.35	71.70	97.00
0209	DEMAREST BORO	76.68	65.18	88.18
0210	DUMONT BORO	66.05	56.14	75.96
0211	ELMWOOD PARK BORO	78.15	66.43	89.87
0212	E RUTHERFORD BORO	97.63	82.99	112.27
0213	EDGEWATER BORO	101.06	85.90	116.22
0214	EMERSON BORO	80.13	68.11	92.15
0215	ENGLEWOOD CITY	76.38	64.92	87.84
0216	ENGLEWOOD CLIFFS BORO	90.74	77.13	104.35
0217	FAIRLAWN BORO	69.90	59.41	80.39
0218	FAIRVIEW BORO	89.56	76.13	102.99
0219	FORT LEE BORO	78.33	66.58	90.08
0220	FRANKLIN LAKES BORO	91.43	77.72	105.14
0221	GARFIELD CITY	65.96	56.07	75.85
0222	GLEN ROCK BORO	83.11	70.64	95.58
0223	HACKENSACK CITY	96.04	81.63	110.45
0224	HARRINGTON PARK BORO	79.23	67.35	91.11
0225	HASBROUCK HGHTS BORO	89.01	75.66	102.36
0226	HAWORTH BORO	79.26	67.37	91.15
0227	HILLSDALE BORO	81.17	68.99	93.35
0228	HOHOKUS BORO	80.16	68.14	92.18
0229	LEONIA BORO	71.17	60.49	81.85
0230	LITTLE FERRY BORO	81.78	69.51	94.05
0231	LODI BORO	68.66	58.36	78.96

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<b>BERGEN COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0232	LYNDHURST TWP	65.66	55.81	75.51
0233	MAHWAH TWP	77.71	66.05	89.37
0234	MAYWOOD BORO	88.02	74.82	101.22
0235	MIDLAND PARK BORO	76.59	65.10	88.08
0236	MONTVALE BORO	82.78	70.36	95.20
0237	MOONACHIE BORO	90.35	76.80	103.90
0238	NEW MILFORD BORO	64.70	54.99	74.41
0239	NORTH ARLINGTON BORO	84.70	71.99	97.41
0240	NORTHVALE BORO	72.40	61.54	83.26
0241	NORWOOD BORO	85.93	73.04	98.82
0242	OAKLAND BORO	87.07	74.01	100.13
0243	OLD TAPPAN BORO	89.00	75.65	102.35
0244	ORADELL BORO	89.04	75.68	102.40
0245	PALISADES PARK BORO	87.25	74.16	100.34
0246	PARAMUS BORO	85.92	73.03	98.81
0247	PARK RIDGE BORO	74.40	63.24	85.56
0248	RAMSEY BORO	85.58	72.74	98.42
0249	RIDGEFIELD BORO	107.43	91.32	123.54
0250	RIDGEFIELD PARK VILLAGE	85.23	72.45	98.01
0251	RIDGEWOOD VILLAGE	75.75	64.39	87.11
0252	RIVEREDGE BORO	70.14	59.62	80.66
0253	RIVERVALE TWP	91.03	77.38	104.68
0254	ROCHELLE PARK TWP	84.10	71.48	96.72
0255	ROCKLEIGH BORO	94.21	80.08	108.34
0256	RUTHERFORD BORO	77.49	65.87	89.11
0257	SADDLE BROOK TWP	88.17	74.94	101.40
0258	SADDLE RIVER BORO	102.02	86.72	117.32
0259	SO HACKENSACK TWP	104.24	88.60	119.88
0260	TEANECK TWP	73.05	62.09	84.01
0261	TENAFLY BORO	80.39	68.33	92.45
0262	TETERBORO BORO	73.27	62.28	84.26

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<b>BERGEN COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0263	UPPER SADDLE RIV BORO	75.24	63.95	86.53
0264	WALDWICK BORO	83.95	71.36	96.54
0265	WALLINGTON BORO	69.08	58.72	79.44
0266	WASHINGTON TWP	77.94	66.25	89.63
0267	WESTWOOD BORO	94.49	80.32	108.66
0268	WOODCLIFF LAKE BORO	86.71	73.70	99.72
0269	WOOD RIDGE BORO	79.02	67.17	90.87
0270	WYCKOFF TWP	93.77	79.70	107.84

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<b>BURLINGTON COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0301	BASS RIVER TWP	86.24	73.30	99.18
0302	BEVERLY CITY	79.89	67.91	91.87
0303	BORDENTOWN CITY	79.73	67.77	91.69
0304	BORDENTOWN TWP	76.44	64.97	87.91
0305	BURLINGTON CITY	79.55	67.62	91.48
0306	BURLINGTON TWP	78.15	66.43	89.87
0307	CHESTERFIELD TWP	83.57	71.03	96.11
0308	CINNAMINSON TWP	71.42	60.71	82.13
0309	DELANCO TWP	78.93	67.09	90.77
0310	DELRAN TWP	73.48	62.46	84.50
0311	EASTAMPTON TWP	74.85	63.62	86.08
0312	EDGEWATER PARK TWP	83.99	71.39	96.59
0313	EVESHAM TWP	81.39	69.18	93.60
0314	FIELDSBORO BORO	85.99	73.09	98.89
0315	FLORENCE TWP	92.58	78.69	106.47
0316	HAINESPORT TWP	79.76	67.80	91.72
0317	LUMBERTON TWP	85.97	73.07	98.87
0318	MANSFIELD TWP	74.57	63.38	85.76
0319	MAPLE SHADE TWP	79.62	67.68	91.56
0320	MEDFORD TWP	75.16	63.89	86.43
0321	MEDFORD LAKES BORO	73.82	62.75	84.89
0322	MOORESTOWN TWP	76.90	65.36	88.44
0323	MT HOLLY TWP	83.27	70.78	95.76
0324	MT LAUREL TWP	79.36	67.46	91.26
0325	NEW HANOVER TWP	56.04	47.63	64.45
0326	NO HANOVER TWP	93.69	79.64	107.74
0327	PALMYRA BORO	75.86	64.48	87.24
0328	PEMBERTON BORO	79.66	67.71	91.61
0329	PEMBERTON TWP	81.50	69.27	93.73
0330	RIVERSIDE TWP	81.00	68.85	93.15
0331	RIVERTON BORO	74.89	63.66	86.12

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<b>BURLINGTON COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0332	SHAMONG TWP	76.44	64.97	87.91
0333	SOUTHAMPTON TWP	67.09	57.03	77.15
0334	SPRINGFIELD TWP	72.52	61.64	83.40
0335	TABERNACLE TWP	76.30	64.85	87.75
0336	WASHINGTON TWP	83.63	71.09	96.17
0337	WESTAMPTON TWP	85.55	72.72	98.38
0338	WILLINGBORO TWP	79.23	67.35	91.11
0339	WOODLAND TWP	88.43	75.17	101.69
0340	WRIGHTSTOWN BORO	72.27	61.43	83.11

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<b>CAMDEN COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0401	AUDUBON BORO	81.50	69.27	93.73
0402	AUDUBON PARK BORO	99.89	84.91	114.87
0403	BARRINGTON BORO	76.66	65.16	88.16
0404	BELLMAWR BORO	89.39	75.98	102.80
0405	BERLIN BORO	85.53	72.70	98.36
0406	BERLIN TWP	80.82	68.70	92.94
0407	BROOKLAWN BORO	79.64	67.69	91.59
0408	CAMDEN CITY	82.28	69.94	94.62
0409	CHERRY HILL TWP	75.35	64.05	86.65
0410	CHESILHURST BORO	87.18	74.10	100.26
0411	CLEMENTON BORO	81.37	69.16	93.58
0412	COLLINGSWOOD BORO	77.93	66.24	89.62
0413	GIBBSBORO BORO	82.89	70.46	95.32
0414	GLOUCESTER CITY	79.75	67.79	91.71
0415	GLOUCESTER TWP	80.21	68.18	92.24
0416	HADDON TWP	75.46	64.14	86.78
0417	HADDONFIELD BORO	86.31	73.36	99.26
0418	HADDON HEIGHTS BORO	92.67	78.77	106.57
0419	HI NELLA BORO	85.20	72.42	97.98
0420	LAUREL SPRINGS BORO	84.29	71.65	96.93
0421	LAWNSIDE BORO	93.40	79.39	107.41
0422	LINDENWOLD BORO	84.85	72.12	97.58
0423	MAGNOLIA BORO	76.09	64.68	87.50
0424	MERCHANTVILLE BORO	78.47	66.70	90.24
0425	MOUNT EPHRAIM BORO	75.47	64.15	86.79
0426	OAKLYN BORO	73.63	62.59	84.67
0427	PENNSAUKEN TWP	71.31	60.61	82.01
0428	PINE HILL BORO	72.24	61.40	83.08
0430	RUNNEMEDE BORO	76.18	64.75	87.61
0431	SOMERDALE BORO	73.47	62.45	84.49
0432	STRATFORD BORO	78.25	66.51	89.99



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<b>CAMDEN COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0433	TAVISTOCK BORO	95.43	81.12	109.74
0434	VOORHEES TWP	76.57	65.08	88.06
0435	WATERFORD TWP	72.11	61.29	82.93
0436	WINSLOW TWP	77.59	65.95	89.23
0437	WOODLYNNE BORO	77.05	65.49	88.61

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<b>CAPE MAY COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0501	AVALON BORO	68.13	57.91	78.35
0502	CAPE MAY CITY	67.34	57.24	77.44
0503	CAPE MAY POINT BORO	67.90	57.71	78.09
0504	DENNIS TWP	78.33	66.58	90.08
0505	LOWER TWP	65.15	55.38	74.92
0506	MIDDLE TWP	82.06	69.75	94.37
0507	NORTH WILDWOOD CITY	70.15	59.63	80.67
0508	OCEAN CITY CITY	67.27	57.18	77.36
0509	SEA ISLE CITY CITY	60.16	51.14	69.18
0510	STONE HARBOR BORO	66.62	56.63	76.61
0511	UPPER TWP	73.67	62.62	84.72
0512	WEST CAPE MAY BORO	57.71	49.05	66.37
0513	WEST WILDWOOD BORO	67.11	57.04	77.18
0514	WILDWOOD CITY	65.78	55.91	75.65
0515	WILDWOOD CREST BORO	75.66	64.31	87.01
0516	WOODBINE BORO	98.16	83.44	112.88

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<b>CUMBERLAND COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0601	BRIDGETON CITY	80.20	68.17	92.23
0602	COMMERCIAL TWP	97.06	82.50	111.62
0603	DEERFIELD TWP	80.54	68.46	92.62
0604	DOWNE TWP	105.11	89.34	120.88
0605	FAIRFIELD TWP	99.28	84.39	114.17
0606	GREENWICH TWP	91.44	77.72	105.16
0607	HOPEWELL TWP	81.24	69.05	93.43
0608	LAWRENCE TWP	92.73	78.82	106.64
0609	MAURICE RIVER TWP	89.99	76.49	103.49
0610	MILLVILLE CITY	73.41	62.40	84.42
0611	SHILOH BORO	85.58	72.74	98.42
0612	STOW CREEK TWP	76.35	64.90	87.80
0613	UPPER DEERFIELD TWP	80.33	68.28	92.38
0614	VINELAND CITY	79.08	67.22	90.94

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<b>ESSEX COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0701	BELLEVILLE TWP	80.84	68.71	92.97
0702	BLOOMFIELD TWP	85.89	73.01	98.77
0703	CALDWELL BORO TWP	77.58	65.94	89.22
0704	CEDAR GROVE TWP	83.82	71.25	96.39
0705	EAST ORANGE CITY	96.61	82.12	111.10
0706	ESSEX FELS TWP	92.49	78.62	106.36
0707	FAIRFIELD TWP	84.12	71.50	96.74
0708	GLEN RIDGE TWP	75.89	64.51	87.27
0709	IRVINGTON TWP	61.31	52.11	70.51
0710	LIVINGSTON TWP	89.38	75.97	102.79
0711	MAPLEWOOD TWP	77.90	66.21	89.59
0712	MILLBURN TWP	91.04	77.38	104.70
0713	MONTCLAIR TWP	72.47	61.60	83.34
0714	NEWARK CITY	75.92	64.53	87.31
0715	NORTH CALDWELL TWP	87.63	74.49	100.77
0716	NUTLEY TWP	69.50	59.07	79.93
0717	ORANGE CITY TWP	109.75	93.29	126.21
0718	ROSELAND BORO	88.46	75.19	101.73
0719	SOUTH ORANGE VILLAGE TWP	77.11	65.54	88.68
0720	VERONA TWP	79.77	67.80	91.74
0721	WEST CALDWELL TWP	82.67	70.27	95.07
0722	WEST ORANGE TWP	78.22	66.49	89.95

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<b>GLOUCESTER COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0801	CLAYTON BORO	75.96	64.57	87.35
0802	DEPTFORD TWP	81.71	69.45	93.97
0803	EAST GREENWICH TWP	81.00	68.85	93.15
0804	ELK TWP	80.03	68.03	92.03
0805	FRANKLIN TWP	75.24	63.95	86.53
0806	GLASSBORO BORO	83.43	70.92	95.94
0807	GREENWICH TWP	90.92	77.28	104.56
0808	HARRISON TWP	79.44	67.52	91.36
0809	LOGAN TWP	82.37	70.01	94.73
0810	MANTUA TWP	71.63	60.89	82.37
0811	MONROE TWP	78.49	66.72	90.26
0812	NATIONAL PARK BORO	83.74	71.18	96.30
0813	NEWFIELD BORO	80.49	68.42	92.56
0814	PAULSBORO BORO	87.71	74.55	100.87
0815	PITMAN BORO	100.33	85.28	115.38
0816	SO HARRISON TWP	75.23	63.95	86.51
0817	SWEDESBORO BORO	76.62	65.13	88.11
0818	WASHINGTON TWP	78.78	66.96	90.60
0819	WENONAH BORO	82.84	70.41	95.27
0820	WEST DEPTFORD TWP	79.28	67.39	91.17
0821	WESTVILLE BORO	77.27	65.68	88.86
0822	WOODBURY CITY	83.49	70.97	96.01
0823	WOODBURY HEIGHTS BORO	79.53	67.60	91.46
0824	WOOLWICH TWP	84.20	71.57	96.83

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<b>HUDSON COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0901	BAYONNE CITY	83.13	70.66	95.60
0902	EAST NEWARK BORO	63.58	54.04	73.12
0903	GUTTENBERG TOWN	64.35	54.70	74.00
0904	HARRISON TOWN	89.44	76.02	102.86
0905	HOBOKEN CITY	65.88	56.00	75.76
0906	JERSEY CITY CITY	76.79	65.27	88.31
0907	KEARNY TOWN	20.03	17.03	23.03
0908	NORTH BERGEN TWP	100.51	85.43	115.59
0909	SECAUCUS TOWN	48.49	41.22	55.76
0910	UNION CITY CITY	29.59	25.15	34.03
0911	WEEHAWKEN TWP	98.52	83.74	113.30
0912	WEST NEW YORK TOWN	24.59	20.90	28.28

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<b>HUNTERDON COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1001	ALEXANDRIA TWP	81.26	69.07	93.45
1002	BETHLEHEM TWP	78.58	66.79	90.37
1003	BLOOMSBURY BORO	81.46	69.24	93.68
1004	CALIFON BORO	86.08	73.17	98.99
1005	CLINTON TOWN	91.86	78.08	105.64
1006	CLINTON TWP	89.43	76.02	102.84
1007	DELAWARE TWP	78.46	66.69	90.23
1008	EAST AMWELL TWP	78.39	66.63	90.15
1009	FLEMINGTON BORO	100.34	85.29	115.39
1010	FRANKLIN TWP	95.23	80.95	109.51
1011	FRENCHTOWN BORO	76.05	64.64	87.46
1012	GLEN GARDNER BORO	72.01	61.21	82.81
1013	HAMPTON BORO	95.47	81.15	109.79
1014	HIGH BRIDGE BORO	82.24	69.90	94.58
1015	HOLLAND TWP	78.36	66.61	90.11
1016	KINGWOOD TWP	84.23	71.60	96.86
1017	LAMBERTVILLE CITY	87.93	74.74	101.12
1018	LEBANON BORO	96.41	81.95	110.87
1019	LEBANON TWP	84.81	72.09	97.53
1020	MILFORD BORO	83.21	70.73	95.69
1021	RARITAN TWP	82.67	70.27	95.07
1022	READINGTON TWP	88.16	74.94	101.38
1023	STOCKTON BORO	85.28	72.49	98.07
1024	TEWKSBURY TWP	88.23	75.00	101.46
1025	UNION TWP	71.98	61.18	82.78
1026	WEST AMWELL TWP	95.99	81.59	110.39

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

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2023**

<b>MERCER COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1101	EAST WINDSOR TWP	79.90	67.91	91.89
1102	EWING TWP	85.74	72.88	98.60
1103	HAMILTON TWP	83.39	70.88	95.90
1104	HIGHTSTOWN BORO	73.49	62.47	84.51
1105	HOPEWELL BORO	85.59	72.75	98.43
1106	HOPEWELL TWP	84.74	72.03	97.45
1107	LAWRENCE TWP	85.45	72.63	98.27
1108	PENNINGTON BORO	85.78	72.91	98.65
1111	TRENTON CITY	74.89	63.66	86.12
1112	ROBBINSVILLE TWP	81.68	69.43	93.93
1113	WEST WINDSOR TWP	81.05	68.89	93.21
1114	PRINCETON	77.40	65.79	89.01

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**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2023**

<b>MIDDLESEX COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1201	CARTERET BORO	69.28	58.89	79.67
1202	CRANBURY TWP	90.03	76.53	103.53
1203	DUNELLEN BORO	94.27	80.13	108.41
1204	EAST BRUNSWICK TWP	22.16	18.84	25.48
1205	EDISON TWP	38.14	32.42	43.86
1206	HELMETTA BORO	70.05	59.54	80.56
1207	HIGHLAND PARK BORO	37.49	31.87	43.11
1208	JAMESBURG BORO	45.44	38.62	52.26
1209	METUCHEN BORO	36.70	31.19	42.21
1210	MIDDLESEX BORO	23.62	20.08	27.16
1211	MILLTOWN BORO	39.21	33.33	45.09
1212	MONROE TWP	70.07	59.56	80.58
1213	NEW BRUNSWICK CITY	87.87	74.69	101.05
1214	NORTH BRUNSWICK TWP	40.83	34.71	46.95
1215	OLD BRIDGE TWP	35.30	30.00	40.60
1216	PERTH AMBOY CITY	82.08	69.77	94.39
1217	PISCATAWAY TWP	80.92	68.78	93.06
1218	PLAINSBORO TWP	92.86	78.93	106.79
1219	SAYREVILLE BORO	39.41	33.50	45.32
1220	SOUTH AMBOY CITY	76.52	65.04	88.00
1221	SOUTH BRUNSWICK TWP	37.74	32.08	43.40
1222	SOUTH PLAINFIELD BORO	32.59	27.70	37.48
1223	SOUTH RIVER BORO	81.92	69.63	94.21
1224	SPOTSWOOD BORO	72.95	62.01	83.89
1225	WOODBRIAGE TWP	22.38	19.02	25.74

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**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2023**

<b>MONMOUTH COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1301	ABERDEEN TWP	92.48	78.61	106.35
1302	ALLENHURST BORO	82.02	69.72	94.32
1303	ALLENTOWN BORO	97.17	82.59	111.75
1304	ASBURY PARK CITY	93.89	79.81	107.97
1305	ATLANTIC HIGHLANDS BORO	97.23	82.65	111.81
1306	AVON BY THE SEA BORO	94.30	80.15	108.45
1307	BELMAR BORO	74.27	63.13	85.41
1308	BRADLEY BEACH BORO	92.19	78.36	106.02
1309	BRIELLE BORO	92.96	79.02	106.90
1310	COLTS NECK TWP	93.20	79.22	107.18
1311	DEAL BORO	83.14	70.67	95.61
1312	EATONTOWN BORO	77.52	65.89	89.15
1313	ENGLISHTOWN BORO	102.22	86.89	117.55
1314	FAIR HAVEN BORO	88.32	75.07	101.57
1315	FARMINGDALE BORO	93.31	79.31	107.31
1316	FREEHOLD BORO	92.65	78.75	106.55
1317	FREEHOLD TWP	89.49	76.07	102.91
1318	HAZLET TWP	90.19	76.66	103.72
1319	HIGHLANDS BORO	95.74	81.38	110.10
1320	HOLMDEL TWP	95.65	81.30	110.00
1321	HOWELL TWP	89.51	76.08	102.94
1322	INTERLAKEN BORO	87.24	74.15	100.33
1323	KEANSBURG BORO	98.31	83.56	113.06
1324	KEYPORT BORO	88.49	75.22	101.76
1325	LITTLE SILVER BORO	97.39	82.78	112.00
1326	LOCH ARBOUR VILLAGE	155.85	132.47	179.23
1327	LONG BRANCH CITY	83.63	71.09	96.17
1328	MANALAPAN TWP	94.50	80.32	108.68
1329	MANASQUAN BORO	66.73	56.72	76.74
1330	MARLBORO TWP	76.92	65.38	88.46
1331	MATAWAN BORO	95.46	81.14	109.78

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2023**

<b>MONMOUTH COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1332	MIDDLETOWN TWP	98.10	83.38	112.82
1333	MILLSTONE TWP	81.30	69.10	93.50
1334	MONMOUTH BEACH BORO	89.71	76.25	103.17
1335	NEPTUNE TWP	94.87	80.64	109.10
1336	NEPTUNE CITY BORO	88.72	75.41	102.03
1337	OCEAN TWP	84.18	71.55	96.81
1338	OCEANPORT BORO	88.22	74.99	101.45
1339	RED BANK BORO	93.42	79.41	107.43
1340	ROOSEVELT BORO	93.12	79.15	107.09
1341	RUMSON BORO	95.42	81.11	109.73
1342	SEA BRIGHT BORO	85.29	72.50	98.08
1343	SEA GIRT BORO	90.83	77.21	104.45
1344	SHREWSBURY BORO	92.04	78.23	105.85
1345	SHREWSBURY TWP	124.68	105.98	143.38
1346	LAKE COMO BORO	108.29	92.05	124.53
1347	SPRING LAKE BORO	89.99	76.49	103.49
1348	SPRING LAKE HEIGHTS BOR	93.00	79.05	106.95
1349	TINTON FALLS BORO	92.99	79.04	106.94
1350	UNION BEACH BORO	93.67	79.62	107.72
1351	UPPER FREEHOLD TWP	88.14	74.92	101.36
1352	WALL TWP	76.00	64.60	87.40
1353	WEST LONG BRANCH BORO	95.57	81.23	109.91

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**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2023**

<b>MORRIS COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1401	BOONTON TOWN	77.15	65.58	88.72
1402	BOONTON TWP	83.62	71.08	96.16
1403	BUTLER BORO	91.36	77.66	105.06
1404	CHATHAM BORO	73.99	62.89	85.09
1405	CHATHAM TWP	81.38	69.17	93.59
1406	CHESTER BORO	98.53	83.75	113.31
1407	CHESTER TWP	90.12	76.60	103.64
1408	DENVILLE TWP	82.00	69.70	94.30
1409	DOVER TOWN	78.73	66.92	90.54
1410	EAST HANOVER TWP	71.81	61.04	82.58
1411	FLORHAM PARK BORO	94.46	80.29	108.63
1412	HANOVER TWP	75.98	64.58	87.38
1413	HARDING TWP	89.92	76.43	103.41
1414	JEFFERSON TWP	91.97	78.17	105.77
1415	KINNELON BORO	93.58	79.54	107.62
1416	LINCOLN PARK BORO	82.51	70.13	94.89
1417	MADISON BORO	81.53	69.30	93.76
1418	MENDHAM BORO	88.91	75.57	102.25
1419	MENDHAM TWP	93.83	79.76	107.90
1420	MINE HILL TWP	80.04	68.03	92.05
1421	MONTVILLE TWP	84.15	71.53	96.77
1422	MORRIS TWP	89.69	76.24	103.14
1423	MORRIS PLAINS BORO	84.09	71.48	96.70
1424	MORRISTOWN TOWN	78.16	66.44	89.88
1425	MOUNTAIN LAKES BORO	89.29	75.90	102.68
1426	MOUNT ARLINGTON BORO	78.88	67.05	90.71
1427	MOUNT OLIVE TWP	82.35	70.00	94.70
1428	NETCONG BORO	96.37	81.91	110.83
1429	PARSIPPANY TR HLS TWP	76.72	65.21	88.23
1430	LONG HILL TWP	94.89	80.66	109.12
1431	PEQUANNOCK TWP	74.64	63.44	85.84

**CHAPTER 123 LAWS OF 1973  
 APPLICABLE TO TAX APPEALS FOR TAX YEAR 2023**

<b>MORRIS COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1432	RANDOLPH TWP	87.96	74.77	101.15
1433	RIVERDALE BORO	88.27	75.03	101.51
1434	ROCKAWAY BORO	86.99	73.94	100.04
1435	ROCKAWAY TWP	88.71	75.40	102.02
1436	ROXBURY TWP	82.18	69.85	94.51
1437	VICTORY GARDENS BORO	72.45	61.58	83.32
1438	WASHINGTON TWP	86.68	73.68	99.68
1439	WHARTON BORO	89.75	76.29	103.21

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**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2023**

<b>OCEAN COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1501	BARNEGAT TWP	74.42	63.26	85.58
1502	BARNEGAT LIGHT BORO	78.55	66.77	90.33
1503	BAY HEAD BORO	75.21	63.93	86.49
1504	BEACH HAVEN BORO	68.12	57.90	78.34
1505	BEACHWOOD BORO	69.52	59.09	79.95
1506	BERKELEY TWP	69.75	59.29	80.21
1507	BRICK TWP	72.89	61.96	83.82
1508	TOMS RIVER TWP	93.87	79.79	107.95
1509	EAGLESWOOD TWP	81.47	69.25	93.69
1510	HARVEY CEDARS BORO	77.58	65.94	89.22
1511	ISLAND HEIGHTS BORO	77.41	65.80	89.02
1512	JACKSON TWP	69.25	58.86	79.64
1513	LACEY TWP	77.27	65.68	88.86
1514	LAKEHURST BORO	71.11	60.44	81.78
1515	LAKEWOOD TWP	70.98	60.33	81.63
1516	LAVALLETTE BORO	75.84	64.46	87.22
1517	LITTLE EGG HARBOR TWP	72.35	61.50	83.20
1518	LONG BEACH TWP	81.20	69.02	93.38
1519	MANCHESTER TWP	74.47	63.30	85.64
1520	MANTOLOKING BORO	71.60	60.86	82.34
1521	OCEAN TWP	72.76	61.85	83.67
1522	OCEAN GATE BORO	67.29	57.20	77.38
1523	PINE BEACH BORO	66.06	56.15	75.97
1524	PLUMSTED TWP	72.07	61.26	82.88
1525	POINT PLEASANT BORO	73.53	62.50	84.56
1526	PT PLEASANT BEACH BORO	74.64	63.44	85.84
1527	SEASIDE HEIGHTS BORO	72.21	61.38	83.04
1528	SEASIDE PARK BORO	77.65	66.00	89.30
1529	SHIP BOTTOM BORO	70.66	60.06	81.26
1530	SOUTH TOMS RIVER BORO	76.06	64.65	87.47

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APPLICABLE TO TAX APPEALS FOR TAX YEAR 2023**

<b>OCEAN COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1531	STAFFORD TWP	67.05	56.99	77.11
1532	SURF CITY BORO	75.46	64.14	86.78
1533	TUCKERTON BORO	77.85	66.17	89.53

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**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2023**

<b>PASSAIC COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1601	BLOOMINGDALE BORO	68.90	58.56	79.24
1602	CLIFTON CITY	42.07	35.76	48.38
1603	HALEDON BORO	59.95	50.96	68.94
1604	HAWTHORNE BORO	86.29	73.35	99.23
1605	LITTLE FALLS TWP	78.90	67.06	90.74
1606	NORTH HALEDON BORO	77.72	66.06	89.38
1607	PASSAIC CITY	59.01	50.16	67.86
1608	PATERSON CITY	59.35	50.45	68.25
1609	POMPTON LAKES BORO	77.48	65.86	89.10
1610	PROSPECT PARK BORO	58.89	50.06	67.72
1611	RINGWOOD BORO	72.25	61.41	83.09
1612	TOTOWA BORO	70.94	60.30	81.58
1613	WANAQUE BORO	68.52	58.24	78.80
1614	WAYNE TWP	44.88	38.15	51.61
1615	WEST MILFORD TWP	71.22	60.54	81.90
1616	WOODLAND PARK BORO	77.40	65.79	89.01

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**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2023**

<b>SALEM COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1701	ALLOWAY TWP	85.94	73.05	98.83
1702	CARNEYS POINT TWP	85.25	72.46	98.04
1703	ELMER BORO	86.19	73.26	99.12
1704	EL SINBORO TWP	101.46	86.24	116.68
1705	LOWER ALLOWAY CREEK TWP	71.36	60.66	82.06
1706	MANNINGTON TWP	95.16	80.89	109.43
1707	OLDMANS TWP	95.90	81.51	110.29
1708	PENNS GROVE BORO	84.32	71.67	96.97
1709	PENNSVILLE TWP	88.73	75.42	102.04
1710	PILESGROVE TWP	83.79	71.22	96.36
1711	PITTS GROVE TWP	83.48	70.96	96.00
1712	QUINTON TWP	82.61	70.22	95.00
1713	SALEM CITY	74.13	63.01	85.25
1714	UPPER PITTS GROVE TWP	93.15	79.18	107.12
1715	WOODSTOWN BORO	89.33	75.93	102.73

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**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2023**

<b>SOMERSET COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1801	BEDMINSTER TWP	96.11	81.69	110.53
1802	BERNARDS TWP	93.16	79.19	107.13
1803	BERNARDSVILLE BORO	98.32	83.57	113.07
1804	BOUND BROOK BORO	100.02	85.02	115.02
1805	BRANCBURG TWP	88.01	74.81	101.21
1806	BRIDGEWATER TWP	88.03	74.83	101.23
1807	FAR HILLS BORO	99.06	84.20	113.92
1808	FRANKLIN TWP	93.21	79.23	107.19
1809	GREEN BROOK TWP	96.06	81.65	110.47
1810	HILLSBOROUGH TWP	90.10	76.58	103.62
1811	MANVILLE BORO	97.85	83.17	112.53
1812	MILLSTONE BORO	91.13	77.46	104.80
1813	MONTGOMERY TWP	72.38	61.52	83.24
1814	NORTH PLAINFIELD BORO	68.27	58.03	78.51
1815	PEAPACK GLADSTONE BORO	98.13	83.41	112.85
1816	RARITAN BORO	75.43	64.12	86.74
1817	ROCKY HILL BORO	105.43	89.62	121.24
1818	SOMERVILLE BORO	75.28	63.99	86.57
1819	SO BOUND BROOK BORO	76.50	65.02	87.98
1820	WARREN TWP	98.29	83.55	113.03
1821	WATCHUNG BORO	96.10	81.68	110.52

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**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2023**

<b>SUSSEX COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1901	ANDOVER BORO	80.88	68.75	93.01
1902	ANDOVER TWP	74.99	63.74	86.24
1903	BRANCHVILLE BORO	90.14	76.62	103.66
1904	BYRAM TWP	78.30	66.55	90.05
1905	FRANKFORD TWP	80.82	68.70	92.94
1906	FRANKLIN BORO	72.87	61.94	83.80
1907	FREDON TWP	88.68	75.38	101.98
1908	GREEN TWP	75.88	64.50	87.26
1909	HAMBURG BORO	75.43	64.12	86.74
1910	HAMPTON TWP	76.26	64.82	87.70
1911	HARDYSTON TWP	81.55	69.32	93.78
1912	HOPATCONG BORO	69.83	59.36	80.30
1913	LAFAYETTE TWP	82.94	70.50	95.38
1914	MONTAGUE TWP	81.71	69.45	93.97
1915	NEWTON TOWN	76.17	64.74	87.60
1916	OGDENSBURG BORO	80.97	68.82	93.12
1917	SANDYSTON TWP	70.75	60.14	81.36
1918	SPARTA TWP	78.13	66.41	89.85
1919	STANHOPE BORO	76.08	64.67	87.49
1920	STILLWATER TWP	71.39	60.68	82.10
1921	SUSSEX BORO	81.51	69.28	93.74
1922	VERNON TWP	90.41	76.85	103.97
1923	WALPACK TWP	89.43	76.02	102.84
1924	WANTAGE TWP	84.03	71.43	96.63

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**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2023**

<b>UNION COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
2001	BERKELEY HEIGHTS TWP	47.48	40.36	54.60
2002	CLARK TWP	96.49	82.02	110.96
2003	CRANFORD TWP	32.27	27.43	37.11
2004	ELIZABETH CITY	7.69	6.54	8.84
2005	FANWOOD BORO	86.61	73.62	99.60
2006	GARWOOD BORO	87.11	74.04	100.18
2007	HILLSIDE TWP	34.66	29.46	39.86
2008	KENILWORTH BORO	38.78	32.96	44.60
2009	LINDEN CITY	33.46	28.44	38.48
2010	MOUNTAINSIDE BORO	87.60	74.46	100.74
2011	NEW PROVIDENCE BORO	43.55	37.02	50.08
2012	PLAINFIELD CITY	31.60	26.86	36.34
2013	RAHWAY CITY	41.16	34.99	47.33
2014	ROSELLE BORO	41.62	35.38	47.86
2015	ROSELLE PARK BORO	65.93	56.04	75.82
2016	SCOTCH PLAINS TWP	20.09	17.08	23.10
2017	SPRINGFIELD TWP	98.58	83.79	113.37
2018	SUMMIT CITY	38.00	32.30	43.70
2019	UNION TWP	10.66	9.06	12.26
2020	WESTFIELD TOWN	91.74	77.98	105.50
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 2023**

<b>WARREN COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
2101	ALLAMUCHY TWP	71.08	60.42	81.74
2102	ALPHA BORO	89.27	75.88	102.66
2103	BELVIDERE TOWN	53.83	45.76	61.90
2104	BLAIRSTOWN TWP	82.21	69.88	94.54
2105	FRANKLIN TWP	84.02	71.42	96.62
2106	FRELINGHUYSEN TWP	87.44	74.32	100.56
2107	GREENWICH TWP	71.23	60.55	81.91
2108	HACKETTSTOWN TOWN	89.47	76.05	102.89
2109	HARDWICK TWP	70.25	59.71	80.79
2110	HARMONY TWP	69.52	59.09	79.95
2111	HOPE TWP	73.22	62.24	84.20
2112	INDEPENDENCE TWP	72.75	61.84	83.66
2113	KNOWLTON TWP	66.67	56.67	76.67
2114	LIBERTY TWP	78.06	66.35	89.77
2115	LOPATCONG TWP	92.69	78.79	106.59
2116	MANSFIELD TWP	76.84	65.31	88.37
2117	OXFORD TWP	69.74	59.28	80.20
2119	PHILLIPSBURG TOWN	78.87	67.04	90.70
2120	POHATCONG TWP	76.60	65.11	88.09
2121	WASHINGTON BORO	66.22	56.29	76.15
2122	WASHINGTON TWP	75.70	64.34	87.06
2123	WHITE TWP	81.91	69.62	94.20

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