BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER 1975

County	Residences		Apartments, Hotels Motels and Office Buildings		Commercial - Industrial Buildings			
	Wood Frame	Brick or Veneer	Masonry & Wood	Steel & Concrete	Wood Frame	Wood & Masonry	Steel & Masonry	Fire Resistant
			101, 102, 103, 145	104,105 106	101,102 123,133	103,124 126,134 136	105,107,108 109,125,127 135,137	104,106
	Table R-1	Table R-2	Table C-1	Table C-2	Table C-3	Table C-4	Table C-5	Table C-6
Atlantic	.99	.98	.99	.98	1.00	.99	.99	.99
Bergen	1.01	1.01	1.01	1.01	1.01	1.01	1.02	1.02
Burlington	.98	.98	.99	.99	.99	.99	.99	1.00
Camden	.99	1.00	.99	.99	.98	.99	1.00	1.00
Cape May	.97	.96	.99	.99	.98	.99	1.00	1.00
Cumberland	.99	.95	.99	.98	1.01	.99	.97	.99
Essex	1.00	1.01	1.01	1.01	1.01	1.01	1.02	1.03
Gloucester	1.01	.99	1.01	.99	1.01	1.00	.99	1.00
Hudson	1.01	1.01	1.02	1.01	1.02	1.02	1.02	1.02
Hunterdon	1.01	1.00	1.01	1.00	1.01	1.01	1.01	1.01
Mercer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Middlesex	1.01	1.02	1.02	1.01	1.02	1.02	1.02	1.02
Monmouth	.99	.98	.99	.99	.99	.99	1.00	.99
Morris	1.01	1.01	1.01	1.00	1.00	1.01	1.01	1.01
Ocean	1.00	1.00	1.00	.99	1.01	1.00	.99	.99
Passaic	1.01	1.01	1.02	1.02	1.02	1.02	1.02	1.03
Salem	1.01	1.01	1.00	.99	1.01	1.01	.99	1.00
Somerset	1.00	.98	1.00	1.00	1.00	1.00	1.01	1.01
Sussex	1.02	1.02	1.02	1.00	1.03	1.02	1.01	1.01
Union	1.00	1.01	1.00	1.00	1.01	1.00	1.01	1.01
Warren	.99	.98	1.00	.99	1.00	1.00	1.00	1.00
State Average	1.00	1.00	1.00	1.00	1.01	1.00	1.00	1.01

NOTE: Union labor rates are used in computing all of the above conversion factors.

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER 1976

TO BE APPLIED TO 1975 NEW JERSEY MANUAL COSTS TO CONVERT TO 1976 COSTS

County	Residences		Apartments, Hotels Motels and Office Buildings		Commercial - Industrial Buildings			
	Wood Frame	Brick or Veneer	Masonry & Wood	Steel & Concrete	Wood Frame	Wood & Masonry	Steel & Masonry	Fire Resistant
			101,102, 103,145	104,105, 106	101,102 123,133	103,124, 126,134, 136	105,107,108, 109,125,127, 135,137	104,106
	Table R-1	Table R-2	Table C-1	Table C-2	Table C-3	Table C-4	Table C-5	Table C-6
Atlantic	1.05	1.05	1.05	1.05	1.06	1.05	1.05	1.05
Bergen	1.07	1.08	1.07	1.08	1.07	1.07	1.08	1.08
Burlington	1.04	1.05	1.05	1.06	1.05	1.05	1.05	1.06
Camden	1.05	1.07	1.05	1.06	1.04	1.05	1.06	1.06
Cape May	1.03	1.03	1.04	1.04	1.04	1.04	1.03	1.04
Cumberland	1.05	1.02	1.05	1.05	1.07	1.05	1.03	1.05
Essex	1.06	1.08	1.07	1.08	1.07	1.07	1.08	1.09
Gloucester	1.07	1.06	1.07	1.06	1.07	1.06	1.05	1.06
Hudson	1.07	1.08	1.08	1.08	1.08	1.08	1.08	1.08
Hunterdon	1.07	1.07	1.07	1.07	1.07	1.07	1.07	1.07
Mercer	1.06	1.07	1.06	1.07	1.06	1.06	1.06	1.06
Middlesex	1.07	1.09	1.08	1.08	1.08	1.08	1.08	1.08
Monmouth	1.05	1.05	1.05	1.06	1.05	1.05	1.06	1.05
Morris	1.07	1.08	1.07	1.07	1.06	1.07	1.07	1.07
Ocean	1.06	1.07	1.06	1.06	1.07	1.06	1.05	1.05
Passaic	1.07	1.08	1.08	1.09	1.08	1.08	1.08	1.09
Salem	1.07	1.08	1.06	1.06	1.07	1.07	1.05	1.06
Somerset	1.06	1.05	1.06	1.07	1.06	1.06	1.07	1.07
Sussex	1.08	1.09	1.08	1.07	1.09	1.08	1.07	1.07
Union	1.06	1.08	1.06	1.07	1.07	1.06	1.07	1.07
Warren	1.05	1.05	1.06	1.06	1.06	1.06	1.06	1.06
State Average	1.06	1.07	1.06	1.07	1.07	1.06	1.06	1.07

NOTE: Union labor rates are used in computing all of the above conversion factors.

ADDED 1976

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER 1977

TO BE APPLIED TO 1975 NEW JERSEY MANUAL COSTS TO CONVERT TO 1977 COSTS

County	Residences		Apartments, Hotels Motels and Office Buildings		Commercial - Industrial Buildings			
	Wood Frame	Brick or Veneer	Masonry & Wood	Steel & Concrete	Wood Frame	Wood & Masonry	Steel & Masonry	Fire Resistant
			101,102 103,145	104,105 106	101,102, 123,133	103,124, 126,134, 136	105,107,108 109,125,127 135,137	104,106
	Table R-1	Table R-2	Table C-1	Table C-2	Table C-3	Table C-4	Table C-5	Table C-6
Atlantic	1.11	1.11	1.12	1.11	1.13	1.12	1.10	1.10
Bergen	1.15	1.16	1.17	1.17	1.18	1.18	1.16	1.17
Burlington	1.10	1.11	1.11	1.12	1.11	1.11	1.11	1.11
Camden	1.13	1.14	1.13	1.13	1.13	1.13	1.12	1.12
Cape May	1.12	1.11	1.12	1.13	1.13	1.12	1.11	1.12
Cumberland	1.12	1.10	1.13	1.12	1.15	1.13	1.10	1.11
Essex	1.15	1.16	1.16	1.17	1.17	1.16	1.16	1.16
Gloucester	1.15	1.16	1.16	1.14	1.16	1.15	1.13	1.13
Hudson	1.16	1.17	1.17	1.18	1.17	1.17	1.17	1.17
Hunterdon	1.14	1.14	1.15	1.15	1.16	1.15	1.14	1.14
Mercer	1.14	1.14	1.15	1.14	1.16	1.15	1.13	1.13
Middlesex	1.15	1.15	1.16	1.16	1.17	1.16	1.15	1.15
Monmouth	1.13	1.14	1.15	1.16	1.15	1.15	1.14	1.15
Morris	1.15	1.15	1.15	1.15	1.16	1.16	1.15	1.14
Ocean	1.13	1.14	1.14	1.13	1.15	1.14	1.11	1.12
Passaic	1.15	1.16	1.15	1.16	1.16	1.16	1.16	1.16
Salem	1.14	1.15	1.14	1.14	1.15	1.14	1.13	1.13
Somerset	1.14	1.14	1.15	1.16	1.15	1.15	1.15	1.15
Sussex	1.17	1.17	1.17	1.16	1.18	1.17	1.15	1.15
Union	1.15	1.15	1.15	1.16	1.16	1.15	1.15	1.15
Warren	1.14	1.14	1.14	1.14	1.14	1.14	1.14	1.13
State Average	1.14	1.14	1.15	1.15	1.15	1.15	1.14	1.14

NOTE: Union labor rates are used in computing all of the above conversion factors.

ADDED 1977

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER 1978

TO BE APPLIED TO 1975 NEW JERSEY MANUAL COSTS TO CONVERT TO 1978 COSTS

County	Residences		Apartments, Hotels Motels and Office Buildings		Commercial - Industrial Buildings			
	Wood Frame	Brick or Veneer	Masonry & Wood	Steel & Concrete	Wood Frame	Wood & Masonry	Steel & Masonry	Fire Resistant
			101,102 103,145	104,105 106	101,102 123,133	103,124 126,134 136	105,107,108 109,125,127 135,137	104,106
	Table R-1	Table R-2	Table C-1	Table C-2	Table C-3	Table C-4	Table C-5	Table C-6
Atlantic	1.21	1.21	1.20	1.21	1.20	1.20	1.20	1.20
Bergen	1.25	1.26	1.25	1.25	1.25	1.25	1.24	1.24
Burlington	1.19	1.19	1.20	1.21	1.20	1.20	1.19	1.19
Camden	1.22	1.22	1.21	1.21	1.22	1.21	1.20	1.20
Cape May	1.20	1.21	1.20	1.22	1.20	1.20	1.21	1.21
Cumberland	1.20	1.19	1.20	1.21	1.21	1.20	1.19	1.20
Essex	1.24	1.23	1.24	1.24	1.25	1.24	1.23	1.23
Gloucester	1.23	1.23	1.23	1.22	1.23	1.22	1.21	1.21
Hudson	1.25	1.26	1.25	1.26	1.25	1.25	1.25	1.26
Hunterdon	1.24	1.22	1.25	1.25	1.27	1.25	1.23	1.25
Mercer	1.21	1.21	1.22	1.21	1.22	1.22	1.20	1.20
Middlesex	1.22	1.23	1.23	1.23	1.23	1.23	1.22	1.22
Monmouth	1.23	1.22	1.24	1.24	1.24	1.24	1.22	1.22
Morris	1.24	1.24	1.24	1.23	1.25	1.24	1.22	1.22
Ocean	1.21	1.22	1.22	1.21	1.22	1.22	1.20	1.20
Passaic	1.23	1.24	1.24	1.25	1.25	1.24	1.24	1.24
Salem	1.23	1.22	1.22	1.22	1.23	1.22	1.21	1.21
Somerset	1.21	1.21	1.22	1.23	1.22	1.22	1.22	1.22
Sussex	1.24	1.24	1.24	1.24	1.25	1.24	1.23	1.22
Union	1.23	1.23	1.24	1.24	1.25	1.24	1.23	1.23
Warren	1.21	1.20	1.24	1.24	1.24	1.24	1.22	1.22
State Average	1.22	1.22	1.23	1.23	1.23	1.23	1.22	1.22

NOTE: Union labor rates are used in computing all of the above conversion factors.

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER, 1979
TO BE APPLIED TO 1975 NEW JERSEY MANUAL COSTS TO CONVERT TO 1979 COSTS

County	Residences		Apartments, Hotels Motels and Office Buildings		Commercial - Industrial Buildings			
	Wood Frame	Brick or Veneer	Masonry & Wood	Steel & Concrete	Wood Frame	Wood & Masonry	Steel & Masonry	Fire Resistant
			101,102 103,145	104,105 106	101,102 123,133	103,124 126,134 136	105,107,108 109,125,127 135,137	104,106
	Table R-1	Table R-2	Table C-1	Table C-2	Table C-3	Table C-4	Table C-5	Table C-6
Atlantic	1.30	1.32	1.30	1.32	1.30	1.30	1.32	1.32
Bergen	1.36	1.36	1.36	1.35	1.37	1.36	1.34	1.35
Burlington	1.30	1.31	1.30	1.32	1.30	1.31	1.32	1.32
Camden	1.30	1.31	1.30	1.31	1.30	1.30	1.31	1.30
Cape May	1.31	1.33	1.31	1.32	1.30	1.31	1.32	1.32
Cumberland	1.30	1.31	1.31	1.32	1.31	1.31	1.32	1.33
Essex	1.36	1.36	1.37	1.35	1.38	1.37	1.34	1.35
Gloucester	1.32	1.32	1.32	1.33	1.32	1.32	1.32	1.33
Hudson	1.36	1.37	1.37	1.36	1.37	1.37	1.35	1.36
Hunterdon	1.33	1.34	1.34	1.33	1.35	1.34	1.33	1.34
Mercer	1.34	1.34	1.34	1.33	1.35	1.34	1.32	1.33
Middlesex	1.35	1.35	1.36	1.34	1.38	1.36	1.33	1.35
Monmouth	1.34	1.34	1.35	1.33	1.36	1.35	1.32	1.33
Morris	1.34	1.34	1.35	1.34	1.36	1.35	1.33	1.34
Ocean	1.32	1.32	1.33	1.33	1.34	1.33	1.33	1.33
Passaic	1.35	1.35	1.35	1.34	1.37	1.36	1.33	1.34
Salem	1.33	1.34	1.33	1.33	1.34	1.33	1.33	1.33
Somerset	1.36	1.35	1.37	1.35	1.39	1.37	1.34	1.36
Sussex	1.35	1.37	1.35	1.33	1.36	1.33	1.33	1.33
Union	1.36	1.34	1.36	1.35	1.38	1.37	1.34	1.36
Warren	1.33	1.33	1.34	1.33	1.35	1.33	1.31	1.33
State Average	1.33	1.34	1.34	1.33	1.35	1.34	1.33	1.34

NOTE: Union labor rates are used in computing all of the above conversion factors.

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER, 1980
TO BE APPLIED TO 1975 NEW JERSEY MANUAL COSTS TO CONVERT TO 1980 COSTS

	Residences		Apartments, Hotels Motels and Office Buildings		Commercial - Industrial Buildings			
County	Wood Frame	Brick or Veneer	Masonry & Wood	Steel & Concrete	Wood Frame	Wood & Masonry	Steel & Masonry	Fire Resistant
			101,102 103,145	104,105 106	101,102 123,133	103,124 126,134 136	105,107,108 109,125,127 135,137	104,106
	Table R-1	Table R-2	Table C-1	Table C-2	Table C-3	Table C-4	Table C-5	Table C-6
Atlantic	1.38	1.42	1.38	1.42	1.36	1.36	1.43	1.42
Bergen	1.44	1.46	1.43	1.45	1.43	1.43	1.44	1.45
Burlington	1.38	1.41	1.38	1.43	1.36	1.38	1.43	1.43
Camden	1.38	1.41	1.38	1.42	1.36	1.38	1.43	1.43
Cape May	1.39	1.44	1.39	1.43	1.37	1.39	1.44	1.44
Cumberland	1.37	1.41	1.38	1.42	1.37	1.37	1.42	1.42
Essex	1.44	1.46	1.43	1.44	1.44	1.43	1.44	1.45
Gloucester	1.38	1.42	1.39	1.42	1.38	1.38	1.43	1.44
Hudson	1.43	1.46	1.43	1.44	1.43	1.44	1.44	1.45
Hunterdon	1.41	1.43	1.41	1.42	1.41	1.40	1.42	1.42
Mercer	1.43	1.44	1.42	1.42	1.42	1.42	1.42	1.43
Middlesex	1.43	1.45	1.43	1.43	1.44	1.42	1.43	1.44
Monmouth	1.41	1.43	1.42	1.42	1.42	1.42	1.42	1.43
Morris	1.43	1.45	1.43	1.44	1.43	1.43	1.43	1.44
Ocean	1.40	1.42	1.40	1.43	1.40	1.40	1.43	1.43
Passaic	1.44	1.46	1.44	1.44	1.43	1.43	1.44	1.45
Salem	1.40	1.43	1.40	1.43	1.40	1.40	1.43	1.43
Somerset	1.43	1.45	1.43	1.43	1.45	1.44	1.42	1.43
Sussex	1.44	1.46	1.42	1.42	1.42	1.42	1.42	1.42
Union	1.44	1.44	1.43	1.45	1.44	1.44	1.44	1.46
Warren	1.42	1.43	1.41	1.41	1.41	1.40	1.41	1.43
State Average	1.41	1.44	1.41	1.43	1.41	1.41	1.43	1.44

NOTE: Union labor rates are used in computing all of the above conversion factors.

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER, 1981
TO BE APPLIED TO 1975 NEW JERSEY MANUAL COSTS TO CONVERT TO 1981 COSTS

	Residences		Apartments, Hotels Motels and Office Buildings		Commercial - Industrial Buildings			
County	Wood Frame	Brick or Veneer	Masonry & Wood	Steel & Concrete	Wood Frame	Wood & Masonry	Steel & Masonry	Fire Resistant
			101,102 103,145	104,105 106	101,102 123,133	103,124 126,134 136	105,107,108 109,125,127 135,137	104,106
	Table R-1	Table R-2	Table C-1	Table C-2	Table C-3	Table C-4	Table C-5	Table C-6
Atlantic	1.52	1.55	1.51	1.56	1.48	1.50	1.57	1.55
Bergen	1.55	1.60	1.55	1.57	1.52	1.54	1.58	1.58
Burlington	1.51	1.55	1.51	1.56	1.48	1.50	1.57	1.56
Camden	1.52	1.56	1.52	1.57	1.49	1.51	1.58	1.58
Cape May	1.53	1.57	1.52	1.56	1.49	1.51	1.57	1.56
Cumberland	1.50	1.54	1.51	1.55	1.48	1.50	1.55	1.55
Essex	1.56	1.58	1.55	1.56	1.54	1.55	1.56	1.57
Gloucester	1.52	1.56	1.52	1.56	1.48	1.51	1.57	1.57
Hudson	1.55	1.59	1.55	1.56	1.53	1.54	1.57	1.57
Hunterdon	1.54	1.58	1.54	1.55	1.52	1.53	1.55	1.55
Mercer	1.55	1.59	1.55	1.55	1.53	1.54	1.55	1.55
Middlesex	1.56	1.58	1.55	1.56	1.54	1.54	1.56	1.56
Monmouth	1.55	1.57	1.54	1.56	1.53	1.53	1.55	1.56
Morris	1.56	1.58	1.56	1.56	1.55	1.55	1.55	1.56
Ocean	1.53	1.55	1.53	1.57	1.50	1.52	1.57	1.56
Passaic	1.57	1.59	1.56	1.57	1.55	1.55	1.57	1.58
Salem	1.53	1.57	1.53	1.57	1.50	1.52	1.58	1.57
Somerset	1.56	1.58	1.56	1.56	1.55	1.55	1.55	1.56
Sussex	1.57	1.59	1.55	1.55	1.54	1.55	1.55	1.55
Union	1.55	1.57	1.54	1.56	1.53	1.54	1.55	1.56
Warren	1.56	1.58	1.55	1.54	1.54	1.54	1.54	1.55
State Average	1.54	1.57	1.54	1.56	1.52	1.53	1.56	1.56

NOTE: Union labor rates are used in computing all of the above conversion factors.

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER, 1982
TO BE APPLIED TO 1975 NEW JERSEY MANUAL COSTS TO CONVERT TO 1982 COSTS

	Residences		Apartments, Hotels Motels and Office Buildings		Commercial - Industrial Buildings			
County	Wood Frame	Brick or Veneer	Masonry & Wood	Steel & Concrete	Wood Frame	Wood & Masonry	Steel & Masonry	Fire Resistant
			101,102 103,145	104,105 106	101,102 123,133	103,124 126,134 136	105,107,108 109,125,127 135,137	104,106
	Table R-1	Table R-2	Table C-1	Table C-2	Table C-3	Table C-4	Table C-5	Table C-6
Atlantic	1.59	1.64	1.59	1.65	1.55	1.57	1.68	1.65
Bergen	1.62	1.68	1.63	1.67	1.59	1.61	1.69	1.67
Burlington	1.59	1.65	1.60	1.66	1.55	1.58	1.68	1.66
Camden	1.60	1.65	1.60	1.66	1.56	1.59	1.68	1.66
Cape May	1.59	1.66	1.60	1.65	1.55	1.59	1.69	1.67
Cumberland	1.58	1.63	1.60	1.66	1.56	1.58	1.67	1.65
Essex	1.62	1.66	1.62	1.67	1.61	1.61	1.66	1.65
Gloucester	1.61	1.65	1.61	1.66	1.57	1.60	1.68	1.66
Hudson	1.64	1.67	1.64	1.68	1.62	1.63	1.69	1.69
Hunterdon	1.60	1.66	1.62	1.66	1.58	1.60	1.67	1.66
Mercer	1.62	1.67	1.63	1.65	1.60	1.61	1.65	1.65
Middlesex	1.63	1.66	1.63	1.66	1.61	1.62	1.67	1.67
Monmouth	1.62	1.67	1.62	1.66	1.61	1.61	1.66	1.67
Morris	1.63	1.67	1.63	1.66	1.60	1.63	1.66	1.65
Ocean	1.59	1.62	1.60	1.67	1.55	1.60	1.65	1.67
Passaic	1.64	1.70	1.65	1.68	1.61	1.63	1.68	1.68
Salem	1.61	1.66	1.62	1.66	1.58	1.60	1.69	1.68
Somerset	1.63	1.67	1.63	1.67	1.61	1.63	1.66	1.67
Sussex	1.63	1.70	1.64	1.65	1.61	1.63	1.67	1.65
Union	1.62	1.67	1.63	1.66	1.60	1.62	1.66	1.66
Warren	1.61	1.64	1.62	1.63	1.61	1.61	1.63	1.63
State Average	1.61	1.66	1.62	1.66	1.59	1.61	1.67	1.66

NOTE: Union labor rates are used in computing all of the above conversion factors.

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER, 1983
TO BE APPLIED TO 1975 NEW JERSEY MANUAL COSTS TO CONVERT TO 1983 COSTS

County	Residences		Apartments, Hotels Motels and Office Buildings		Commercial - Industrial Buildings			
	Wood Frame	Brick or Veneer	Masonry & Wood	Steel & Concrete	Wood Frame	Wood & Masonry	Steel & Masonry	Fire Resistant
			101,102 103,145	104,105 106	101,102 123,133	103,124 126,134 136	105,107,108 109,125,127 135,137	104,106
	Table R-1	Table R-2	Table C-1	Table C-2	Table C-3	Table C-4	Table C-5	Table C-6
Atlantic	1.69	1.75	1.69	1.70	1.66	1.68	1.74	1.70
Bergen	1.73	1.81	1.75	1.76	1.71	1.73	1.76	1.76
Burlington	1.69	1.75	1.70	1.71	1.66	1.68	1.74	1.71
Camden	1.70	1.76	.71	1.71	1.68	1.69	74	1.71
Cape May	1.69	1.78	1.71	1.73	1.67	1.70	1.74	1.73
Cumberland	1.68	1.74	1.69	1.71	1.66	1.67	1.73	1.70
Essex	1.71	1.75	1.72	1.73	1.70	1.71	1.73	1.73
Gloucester	1.69	1.76	1.70	1.72	1.66	1.68	1.73	1.72
Hudson	1.72	1.80	1.74	1.75	1.71	1.72	1.76	1.76
Hunterdon	1.69	1.74	1.71	1.73	1.68	1.70	1.74	1.74
Mercer	1.71	1.77	1.72	1.72	1.69	1.70	1.73	1.72
Middlesex	1.73	1.79	1.74	1.74	1.71	1.72	1.75	1.75
Monmouth	1.71	1.77	1.72	1.73	1.69	1.71	1.73	1.73
Morris	1.72	1.77	1.73	1.73	1.71	1.72	1.73	1.73
Ocean	1.70	1.76	1.71	1.73	1.67	1.70	1.74	1.73
Passaic	1.74	1.79	1.75	1.76	1.72	1.73	1.76	1.77
Salem	1.70	1.76	1.70	1.72	1.67	1.69	1.74	1.73
Somerset	1.71	1.75	1.72	1.73	1.69	1.71	1.73	1.73
Sussex	1.73	1.79	1.74	1.74	1.71	1.72	1.74	1.74
Union	1.71	1.76	1.72	1.74	1.70	1.71	1.74	1.74
Warren	1.69	1.73	1.70	1.71	1.67	1.68	1.74	1.70
State Average	1.71	1.77	1.72	1.73	1.69	1.70	1.74	1.73

NOTE: Union labor rates are used in computing all of the above conversion factors.

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER, 1984
TO BE APPLIED TO 1975 NEW JERSEY MANUAL COSTS TO CONVERT TO 1984 COSTS

	Residences		Apartments, Hotels Motels and Office Buildings		Commercial - Industrial Buildings			
County	Wood Frame	Brick or Veneer	Masonry & Wood	Steel & Concrete	Wood Frame	Wood & Masonry	Steel & Masonry	Fire Resistant
			101,102 103,145	104,105 106	101,102 123,133	103,124 126,134 136	105,107,108 109,125,127 135,137	104,106
	Table R-1	Table R-2	Table C-1	Table C-2	Table C-3	Table C-4	Table C-5	Table C-6
Atlantic	1.78	1.86	1.79	1.82	1.74	1.77	1.84	1.83
Bergen	1.79	1.88	1.81	1.85	1.77	1.79	1.86	1.87
Burlington	1.76	1.83	1.77	1.81	1.73	1.75	1.82	1.82
Camden	1.76	1.83	1.77	1.80	1.74	1.75	1.81	1.81
Cape May	1.77	1.88	1.79	1.83	1.74	1.77	1.84	1.84
Cumberland	1.77	1.83	1.78	1.81	1.75	1.77	1.82	1.81
Essex	1.77	1.82	1.79	1.83	1.76	1.77	1.83	1.84
Gloucester	1.75	1.85	1.77	1.79	1.72	1.74	1.82	1.81
Hudson	1.79	1.88	1.82	1.85	1.77	1.80	1.86	1.86
Hunterdon	1.76	1.83	1.78	1.82	1.74	1.76	1.83	1.83
Mercer	1.77	1.86	1.80	1.82	1.76	1.78	1.83	1.84
Middlesex	1.79	1.87	1.81	1.84	1.77	1.79	1.84	1.85
Monmouth	1.77	1.85	1.80	1.83	1.75	1.78	1.84	1.85
Morris	1.79	1.85	1.82	1.84	1.79	1.80	1.83	1.84
Ocean	1.77	1.84	1.79	1.83	1.75	1.77	1.84	1.83
Passaic	1.80	1.87	1.81	1.85	1.78	1.79	1.86	1.87
Salem	1.76	1.84	1.78	1.80	1.73	1.75	1.82	1.81
Somerset	1.77	1.84	1.79	1.82	1.75	1.77	1.83	1.83
Sussex	1.79	1.87	1.81	1.83	1.77	1.79	1.84	1.85
Union	1.77	1.83	1.78	1.82	1.76	1.77	1.83	1.83
Warren	1.75	1.82	1.76	1.79	1.73	1.74	1.80	1.80
State Average	1.77	1.85	1.79	1.82	1.75	1.77	1.83	1.83

NOTE: Union labor rates are used in computing all of the above conversion factors.

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER, 1985
TO BE APPLIED TO 1975 NEW JERSEY MANUAL COSTS TO CONVERT TO 1985 COSTS

	Residences		Apartments, Hotels Motels and Office Buildings		Commercial - Industrial Buildings			
County	Wood Frame	Brick or Veneer	Masonry & Wood	Steel & Concrete	Wood Frame	Wood & Masonry	Steel & Masonry	Fire Resistant
			101,102 103,145	104,105 106	101,102 123,133	103,124 126,134 136	105,107,108 109,125,127 135,137	104,106
	Table R-1	Table R-2	Table C-1	Table C-2	Table C-3	Table C-4	Table C-5	Table C-6
ATLANTIC	1.87	1.96	1.87	1.89	1.83	1.85	1.91	1.89
BERGEN	1.87	1.96	1.91	1.94	1.86	1.88	1.95	1.97
BURLINGTON	1.85	1.93	1.86	1.88	1.82	1.84	1.89	1.89
CAMDEN	1.84	1.92	1.85	1.87	1.81	1.82	1.88	1.87
CAPE MAY	1.85	1.94	1.86	1.90	1.81	1.83	1.91	1.91
CUMBERLAND	1.83	1.90	1.85	1.88	1.81	1.84	1.89	1.88
ESSEX	1.85	1.93	1.89	1.92	1.85	1.86	1.92	1.94
GLOUCESTER	1.83	1.91	1.85	1.85	1.81	1.82	1.89	1.87
HUDSON	1.87	1.95	1.91	1.95	1.87	1.89	1.95	1.97
HUNTERDON	1.85	1.92	1.87	1.92	1.84	1.86	1.93	1.92
MERCER	1.87	1.95	1.89	1.91	1.86	1.87	1.91	1.93
MIDDLESEX	1.86	1.94	1.89	1.92	1.86	1.87	1.92	1.93
MONMOUTH	1.86	1.93	1.88	1.91	1.84	1.86	1.91	1.92
MORRIS	1.88	1.94	1.91	1.93	1.88	1.89	1.93	1.95
OCEAN	1.85	1.93	1.88	1.90	1.84	1.85	1.91	1.90
PASSAIC	1.86	1.94	1.90	1.94	1.86	1.88	1.94	1.97
SALEM	1.84	1.91	1.85	1.87	1.81	1.82	1.89	1.88
SOMERSET	1.84	1.91	1.87	1.91	1.84	1.85	1.91	1.92
SUSSEX	1.86	1.93	1.89	1.92	1.86	1.87	1.91	1.93
UNION	1.86	1.94	1.89	1.92	1.86	1.87	1.92	1.94
WARREN	1.83	1.91	1.86	1.88	1.82	1.83	1.88	1.89
STATE AVERAGE	1.85	1.93	1.88	1.91	1.84	1.85	1.91	1.92

NOTE: Union labor rates are used in computing all of the above conversion factors.

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER, 1986
TO BE APPLIED TO 1975 NEW JERSEY MANUAL COSTS TO CONVERT TO 1986 COSTS

	Residences		Apartments, Hotels Motels and Office Buildings		Commercial - Industrial Buildings			
County	Wood Frame	Brick or Veneer	Masonry & Wood	Steel & Concrete	Wood Frame	Wood & Masonry	Steel & Masonry	Fire Resistant
			101,102 103,145	104,105 106	101,102 123,133	103,124 126,134 136	105,107,108 109,125,127 135,137	104,106
	Table R-1	Table R-2	Table C-1	Table C-2	Table C-3	Table C-4	Table C-5	Table C-6
ATLANTIC	1.96	2.05	1.98	1.96	1.94	1.94	1.96	1.98
BERGEN	1.96	2.05	2.00	2.02	1.96	1.97	2.02	2.05
BURLINGTON	1.94	2.02	1.95	1.94	1.92	1.92	1.94	1.96
CAMDEN	1.93	2.01	1.95	1.94	1.92	1.92	1.93	1.96
CAPE MAY	1.94	2.04	1.96	1.95	1.92	1.93	1.95	1.97
CUMBERLAND	1.91	1.99	1.94	1.93	1.91	1.91	1.93	1.95
ESSEX	1.96	2.03	2.00	2.02	1.97	1.97	2.01	2.04
GLOUCESTER	1.92	2.00	1.94	1.93	1.91	1.91	1.93	1.96
HUDSON	1.97	2.06	2.01	2.03	1.97	1.98	2.03	2.06
HUNTERDON	1.94	2.03	1.98	2.00	1.94	1.95	2.00	2.03
MERCER	1.95	2.03	1.98	1.97	1.94	1.95	1.97	1.99
MIDDLESEX	1.94	2.02	1.98	1.99	1.95	1.95	1.99	2.01
MONMOUTH	1.94	2.02	1.97	1.98	1.94	1.95	1.99	2.00
MORRIS	1.96	2.04	2.00	2.00	1.97	1.97	2.00	2.03
OCEAN	1.94	2.02	1.97	1.96	1.93	1.94	1.96	1.98
PASSAIC	1.96	2.04	2.01	2.02	1.97	1.98	2.02	2.05
SALEM	1.92	2.00	1.94	1.93	1.90	1.91	1.93	1.95
SOMERSET	1.93	2.00	1.97	1.98	1.94	1.94	1.98	2.00
SUSSEX	1.94	2.02	1.98	1.99	1.95	1.95	1.98	2.00
UNION	1.96	2.04	2.01	2.02	1.98	1.98	2.01	2.05
WARREN	1.92	2.00	1.96	1.97	1.93	1.93	1.96	1.98
STATE AVERAGE	1.94	2.02	1.98	1.98	1.94	1.95	1.98	2.00

NOTE: Union labor rates are used in computing all of the above conversion factors.

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER, 1987
TO BE APPLIED TO 1975 NEW JERSEY MANUAL COSTS TO CONVERT TO 1987 COSTS

	Residences		Apartments, Hotels Motels and Office Buildings		Commercial - Industrial Buildings			
County	Wood Frame	Brick or Veneer	Masonry & Wood	Steel & Concrete	Wood Frame	Wood & Masonry	Steel & Masonry	Fire Resistant
			101,102 103,145	104,105 106	101,102 123,133	103,124 126,134 136	105,107,108 109,125,127 135,137	104,106
	Table R-1	Table R-2	Table C-1	Table C-2	Table C-3	Table C-4	Table C-5	Table C-6
ATLANTIC	2.04	2.14	2.06	2.03	2.02	2.02	2.03	2.06
BERGEN	2.05	2.16	2.10	2.08	2.06	2.06	2.07	2.12
BURLINGTON	2.00	2.10	2.03	2.01	1.99	2.00	2.01	2.03
CAMDEN	2.00	2.09	2.02	2.00	1.99	1.99	1.99	2.02
CAPE MAY	2.02	2.13	2.04	2.01	1.99	2.00	2.02	2.04
CUMBERLAND	2.00	2.09	2.02	2.00	1.98	1.99	2.00	2.02
ESSEX	2.03	2.12	2.07	2.07	2.04	2.04	2.07	2.11
GLOUCESTER	1.99	2.08	2.01	1.99	1.98	1.98	1.99	2.02
HUDSON	2.05	2.15	2.09	2.10	2.06	2.06	2.10	2.14
HUNTERDON	2.02	2.13	2.06	2.06	2.02	2.03	2.06	2.09
MERCER	2.03	2.12	2.05	2.03	2.02	2.03	2.04	2.06
MIDDLESEX	2.02	2.12	2.06	2.05	2.02	2.03	2.05	2.08
MONMOUTH	2.02	2.11	2.05	2.05	2.01	2.02	2.05	2.07
MORRIS	2.03	2.11	2.07	2.06	2.04	2.04	2.05	2.09
OCEAN	2.01	2.11	2.05	2.04	2.01	2.02	2.04	2.06
PASSAIC	2.04	2.14	2.09	2.09	2.05	2.05	2.08	2.12
SALEM	1.99	2.08	2.01	2.00	1.98	1.98	2.00	2.03
SOMERSET	2.02	2.11	2.06	2.05	2.02	2.03	2.04	2.07
SUSSEX	2.02	2.12	2.06	2.05	2.03	2.03	2.05	2.07
UNION	2.03	2.12	2.08	2.08	2.06	2.05	2.07	2.11
WARREN	1.99	2.08	2.03	2.02	1.99	1.99	2.02	2.04
STATE AVERAGE	2.02	2.11	2.05	2.04	2.02	2.02	2.04	2.07

NOTE: Union labor rates are used in computing all of the above conversion factors.

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER, 1988

TO BE APPLIED TO 1975 NEW JERSEY MANUAL COSTS TO CONVERT TO 1988 COSTS

County	Residences		Apartments, Hotels Motels and Office Buildings		Commercial - Industrial Buildings			
	Wood Frame	Brick or Veneer	Masonry & Wood	Steel & Concrete	Wood Frame	Wood & Masonry	Steel & Masonry	Fire Resistant
			101,102 103,145	104,105 106	101,102 123,133	103,124 126,134 136	105,107,108 109,125,127 135,137	104,106
	Table R-1	Table R-2	Table C-1	Table C-2	Table C-3	Table C-4	Table C-5	Table C-6
ATLANTIC	2.13	2.23	2.15	2.13	2.11	2.12	2.13	2.16
BERGEN	2.15	2.26	2.21	2.20	2.17	2.17	2.18	2.24
BURLINGTON	2.10	2.19	2.13	2.12	2.10	2.10	2.11	2.14
CAMDEN	2.09	2.18	2.13	2.11	2.10	2.09	2.10	2.14
CAPE MAY	2.12	2.23	2.15	2.13	2.11	2.11	2.13	2.16
CUMBERLAND	2.09	2.18	2.13	2.11	2.09	2.09	2.10	2.14
ESSEX	2.12	2.21	2.18	2.19	2.15	2.15	2.18	2.23
GLOUCESTER	2.08	2.17	2.12	2.11	2.09	2.08	2.10	2.13
HUDSON	2.16	2.27	2.22	2.22	2.18	2.18	2.22	2.26
HUNTERDON	2.11	2.22	2.17	2.18	2.13	2.14	2.17	2.21
MERCER	2.12	2.21	2.16	2.14	2.13	2.13	2.14	2.17
MIDDLESEX	2.11	2.21	2.15	2.15	2.12	2.12	2.14	2.18
MONMOUTH	2.11	2.20	2.15	2.15	2.12	2.12	2.14	2.18
MORRIS	2.14	2.22	2.17	2.17	2.15	2.15	2.16	2.21
OCEAN	2.11	2.20	2.15	2.14	2.12	2.12	2.13	2.17
PASSAIC	2.13	2.24	2.19	2.20	2.15	2.16	2.19	2.24
SALEM	2.08	2.17	2.12	2.11	2.09	2.08	2.10	2.14
SOMERSET	2.12	2.20	2.17	2.16	2.14	2.14	2.15	2.18
SUSSEX	2.12	2.21	2.17	2.16	2.12	2.14	2.16	2.19
UNION	2.11	2.21	2.18	2.18	2.15	2.14	2.17	2.22
WARREN	2.08	2.17	2.13	2.12	2.09	2.09	2.11	2.13
STATE AVERAGE	2.11	2.21	2.16	2.15	2.12	2.12	2.14	2.18

NOTE: Union labor rates are used in computing all of the above conversion factors

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER, 1989

TO BE APPLIED TO 1975 NEW JERSEY MANUAL COSTS TO CONVERT TO 1989 COSTS

	Residences		Apartments, Hotels Motels and Office Buildings		Commercial - Industrial Buildings			
County	Wood Frame	Brick or Veneer	Masonry & Wood	Steel & Concrete	Wood Frame	Wood & Masonry	Steel & Masonry	Fire Resistant
			101,102 103,145	104,105 106	101,102 123,133	103,124 126,134 136	105,107,108 109,125,127 135,137	104,106
	Table R-1	Table R-2	Table C-1	Table C-2	Table C-3	Table C-4	Table C-5	Table C-6
ATLANTIC	2.20	2.31	2.24	2.21	2.19	2.20	2.20	2.23
BERGEN	2.23	2.34	2.29	2.27	2.25	2.25	2.25	2.31
BURLINGTON	2.17	2.27	2.22	2.19	2.18	2.18	2.17	2.21
CAMDEN	2.18	2.26	2.22	2.19	2.19	2.18	2.17	2.21
CAPE MAY	2.20	2.31	2.24	2.21	2.19	2.20	2.20	2.23
CUMBERLAND	2.17	2.26	2.21	2.19	2.18	2.17	2.17	2.21
ESSEX	2.21	2.31	2.27	2.26	2.24	2.23	2.23	2.29
GLOUCESTER	2.16	2.25	2.20	2.18	2.17	2.17	2.16	2.20
HUDSON	2.25	2.35	2.30	2.29	2.27	2.27	2.27	2.32
HUNTERDON	2.19	2.31	2.26	2.24	2.22	2.21	2.22	2.27
MERCER	2.21	2.31	2.27	2.24	2.24	2.23	2.21	2.26
MIDDLESEX	2.20	2.29	2.25	2.23	2.22	2.21	2.20	2.25
MONMOUTH	2.19	2.28	2.24	2.21	2.20	2.20	2.19	2.23
MORRIS	2.22	2.30	2.27	2.25	2.25	2.24	2.22	2.27
OCEAN	2.18	2.28	2.23	2.21	2.20	2.20	2.19	2.23
PASSAIC	2.21	2.32	2.27	2.26	2.24	2.23	2.24	2.30
SALEM	2.16	2.25	2.20	2.18	2.17	2.16	2.16	2.20
SOMERSET	2.20	2.29	2.26	2.23	2.23	2.22	2.20	2.25
SUSSEX	2.20	2.30	2.25	2.23	2.22	2.22	2.21	2.25
UNION	2.20	2.30	2.27	2.25	2.24	2.23	2.22	2.28
WARREN	2.17	2.27	2.23	2.19	2.19	2.18	2.15	2.20
STATE AVERAGE	2.20	2.29	2.25	2.22	2.21	2.21	2.20	2.25

NOTE: Union labor rates are used in computing all of the above conversion factors

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER, 1990

TO BE APPLIED TO 1975 NEW JERSEY MANUAL COSTS TO CONVERT TO 1990 COSTS

	Residences		Apartments, Hotels Motels and Office Buildings		Commercial - Industrial Buildings			
County	Wood Frame	Brick or Veneer	Masonry & Wood	Steel & Concrete	Wood Frame	Wood & Masonry	Steel & Masonry	Fire Resistant
			101,102 103,145	104,105 106	101,102 123,133	103,124 126,134 136	105,107,108 109,125,127 135,137	104,106
	Table R-1	Table R-2	Table C-1	Table C-2	Table C-3	Table C-4	Table C-5	Table C-6
ATLANTIC	2.27	2.39	2.31	2.28	2.26	2.27	2.27	2.31
BERGEN	2.31	2.42	2.37	2.35	2.34	2.33	2.32	2.38
BURLINGTON	2.25	2.35	2.30	2.26	2.26	2.26	2.24	2.28
CAMDEN	2.25	2.34	2.30	2.26	2.27	2.26	2.23	2.28
CAPE MAY	2.28	2.40	2.32	2.28	2.27	2.28	2.27	2.31
CUMBERLAND	2.25	2.34	2.30	2.26	2.26	2.25	2.24	2.28
ESSEX	2.29	2.39	2.36	2.33	2.32	2.31	2.30	2.37
GLOUCESTER	2.24	2.33	2.28	2.25	2.25	2.24	2.23	2.27
HUDSON	2.33	2.44	2.39	2.37	2.35	2.35	2.34	2.40
HUNTERDON	2.28	2.40	2.34	2.32	2.30	2.30	2.29	2.34
MERCER	2.29	2.39	2.34	2.29	2.31	2.30	2.26	2.31
MIDDLESEX	2.29	2.38	2.34	2.31	2.31	2.30	2.28	2.33
MONMOUTH	2.24	2.35	2.28	2.27	2.23	2.24	2.25	2.29
MORRIS	2.30	2.40	2.36	2.32	2.33	2.32	2.29	2.35
OCEAN	2.27	2.38	2.32	2.29	2.29	2.28	2.27	2.31
PASSAIC	2.29	2.40	2.36	2.34	2.32	2.31	2.31	2.37
SALEM	2.24	2.33	2.28	2.25	2.25	2.24	2.23	2.27
SOMERSET	2.29	2.38	2.34	2.31	2.31	2.30	2.28	2.33
SUSSEX	2.27	2.37	2.33	2.29	2.29	2.28	2.26	2.31
UNION	2.28	2.39	2.35	2.33	2.32	2.31	2.29	2.36
WARREN	2.25	2.35	2.30	2.25	2.26	2.25	2.22	2.27
STATE AVERAGE	2.27	2.38	2.33	2.30	2.29	2.28	2.27	2.32

NOTE: Union labor rates are used in computing all of the above conversion factors

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER, 1991

TO BE APPLIED TO 1975 NEW JERSEY MANUAL COSTS TO CONVERT TO 1991 COSTS

	Residences		Apartments, Hotels Motels and Office Buildings		Commercial - Industrial Buildings			
County	Wood Frame	Brick or Veneer	Masonry & Wood	Steel & Concrete	Wood Frame	Wood & Masonry	Steel & Masonry	Fire Resistant
			101,102 103,145	104,105 106	101,102 123,133	103,124 126,134 136	105,107,108 109,125,127 135,137	104,106
	Table R-1	Table R-2	Table C-1	Table C-2	Table C-3	Table C-4	Table C-5	Table C-6
ATLANTIC	2.34	2.46	2.37	2.32	2.32	2.32	2.30	2.35
BERGEN	2.36	2.48	2.43	2.42	2.38	2.38	2.39	2.45
BURLINGTON	2.32	2.43	2.36	2.31	2.31	2.31	2.29	2.33
CAMDEN	2.32	2.42	2.35	2.30	2.31	2.30	2.28	2.32
CAPE MAY	2.34	2.46	2.37	2.32	2.32	2.32	2.30	2.35
CUMBERLAND	2.32	2.43	2.36	2.31	2.31	2.31	2.29	2.33
ESSEX	2.35	2.45	2.41	2.40	2.37	2.36	2.37	2.44
GLOUCESTER	2.31	2.41	2.34	2.30	2.30	2.29	2.28	2.32
HUDSON	2.38	2.50	2.45	2.43	2.40	2.40	2.41	2.47
HUNTERDON	2.33	2.45	2.40	2.39	2.35	2.35	2.36	2.41
MERCER	2.34	2.44	2.39	2.34	2.35	2.34	2.32	2.36
MIDDLESEX	2.34	2.44	2.39	2.37	2.35	2.35	2.35	2.40
MONMOUTH	2.33	2.44	2.38	2.36	2.33	2.33	2.34	2.38
MORRIS	2.36	2.46	2.42	2.39	2.38	2.37	2.36	2.42
OCEAN	2.33	2.44	2.37	2.32	2.32	2.32	2.29	2.34
PASSAIC	2.39	2.52	2.45	2.43	2.39	2.40	2.42	2.47
SALEM	2.31	2.41	2.34	2.30	2.30	2.29	2.28	2.32
SOMERSET	2.34	2.44	2.40	2.38	2.36	2.35	2.35	2.40
SUSSEX	2.33	2.44	2.39	2.37	2.34	2.34	2.34	2.39
UNION	2.34	2.45	2.41	2.40	2.37	2.36	2.37	2.43
WARREN	2.30	2.41	2.35	2.31	2.31	2.29	2.28	2.33
STATE AVERAGE	2.34	2.45	2.39	2.36	2.34	2.34	2.33	2.38

NOTE: Union labor rates are used in computing all of the above conversion factors

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER, 1992

TO BE APPLIED TO 1975 NEW JERSEY MANUAL COSTS TO CONVERT TO 1992 COSTS

	RESIDENCES		APARTMENTS, HOTELS MOTELS AND OFFICE BUILDINGS		COMMERCIAL - INDUSTRIAL BUILDINGS			
COUNTY	WOOD FRAME	BRICK OR VENEER	MASONRY & WOOD	STEEL & CONCRETE	WOOD FRAME	WOOD & MASONRY	STEEL & MASONRY	FIRE RESISTANT
			101,102 103,145	104,105 106	101,102 123,133	103,124 126,134 136	105,107,108 109,125,127 135,137	104,106
	TABLE R-1	TABLE R-2	TABLE C-1	TABLE C-2	TABLE C-3	TABLE C-4	TABLE C-5	TABLE C-6
ATLANTIC	2.43	2.54	2.46	2.36	2.42	2.40	2.33	2.39
BERGEN	2.45	2.56	2.51	2.45	2.48	2.46	2.41	2.48
BURLINGTON	2.42	2.51	2.44	2.35	2.42	2.39	2.31	2.37
CAMDEN	2.41	2.50	2.44	2.34	2.41	2.39	2.31	2.37
CAPE MAY	2.43	2.54	2.46	2.36	2.42	2.40	2.33	2.39
CUMBERLAND	2.42	2.51	2.44	2.35	2.41	2.39	2.32	2.38
ESSEX	2.45	2.54	2.50	2.44	2.47	2.45	2.40	2.47
GLOUCESTER	2.40	2.49	2.43	2.34	2.40	2.38	2.30	2.36
HUDSON	2.48	2.58	2.54	2.47	2.51	2.48	2.43	2.51
HUNTERDON	2.43	2.55	2.49	2.42	2.45	2.43	2.38	2.45
MERCER	2.44	2.53	2.48	2.39	2.45	2.43	2.35	2.40
MIDDLESEX	2.44	2.53	2.48	2.41	2.46	2.43	2.37	2.43
MONMOUTH	2.43	2.53	2.47	2.40	2.44	2.42	2.36	2.42
MORRIS	2.46	2.54	2.51	2.43	2.48	2.46	2.39	2.46
OCEAN	2.43	2.53	2.47	2.39	2.43	2.41	2.35	2.41
PASSAIC	2.44	2.54	2.50	2.44	2.47	2.44	2.44	2.49
SALEM	2.40	2.49	2.43	2.34	2.40	2.37	2.30	2.36
SOMERSET	2.44	2.52	2.49	2.41	2.46	2.43	2.37	2.43
SUSSEX	2.43	2.52	2.48	2.40	2.45	2.42	2.36	2.42
UNION	2.44	2.53	2.50	2.44	2.48	2.45	2.39	2.46
WARREN	2.39	2.49	2.44	2.35	2.41	2.37	2.29	2.36
STATE AVERAGE	2.43	2.53	2.47	2.39	2.44	2.42	2.36	2.42

NOTE: Union labor rates are used in computing all of the above conversion factors

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER, 1993

TO BE APPLIED TO 1975 NEW JERSEY MANUAL COSTS TO CONVERT TO 1993 COSTS

	RESIDENCES		APARTMENTS, HOTELS MOTELS AND OFFICE BUILDINGS		COMMERCIAL - INDUSTRIAL BUILDINGS			
COUNTY	WOOD FRAME	BRICK OR VENEER	MASONRY & WOOD	STEEL & CONCRETE	WOOD FRAME	WOOD & MASONRY	STEEL & MASONRY	FIRE RESISTANT
			101,102 103,145	104,105 106	101,102 123,133	103,124 126,134 136	105,107,108 109,125,127 135,137	104,106
	TABLE R-1	TABLE R-2	TABLE C-1	TABLE C-2	TABLE C-3	TABLE C-4	TABLE C-5	TABLE C-6
ATLANTIC	2.52	2.63	2.55	2.45	2.52	2.50	2.41	2.48
BERGEN	2.54	2.65	2.61	2.53	2.58	2.55	2.49	2.57
BURLINGTON	2.50	2.60	2.54	2.45	2.51	2.49	2.42	2.48
CAMDEN	2.50	2.59	2.54	2.43	2.51	2.48	2.39	2.46
CAPE MAY	2.52	2.63	2.55	2.45	2.52	2.49	2.41	2.47
CUMBERLAND	2.51	2.61	2.54	2.44	2.51	2.49	2.40	2.47
ESSEX	2.54	2.63	2.60	2.52	2.57	2.54	2.48	2.56
GLOUCESTER	2.49	2.59	2.53	2.43	2.50	2.47	2.39	2.46
HUDSON	2.57	2.67	2.63	2.56	2.60	2.58	2.51	2.59
HUNTERDON	2.52	2.63	2.58	2.50	2.55	2.52	2.46	2.53
MERCER	2.56	2.65	2.58	2.50	2.55	2.53	2.45	2.51
MIDDLESEX	2.53	2.62	2.59	2.51	2.56	2.53	2.47	2.53
MONMOUTH	2.52	2.61	2.56	2.49	2.53	2.51	2.45	2.50
MORRIS	2.55	2.64	2.61	2.52	2.58	2.55	2.47	2.54
OCEAN	2.53	2.63	2.57	2.48	2.54	2.51	2.43	2.49
PASSAIC	2.52	2.62	2.59	2.52	2.55	2.53	2.48	2.55
SALEM	2.48	2.58	2.52	2.42	2.49	2.46	2.38	2.45
SOMERSET	2.54	2.63	2.59	2.51	2.57	2.54	2.46	2.53
SUSSEX	2.53	2.63	2.58	2.50	2.55	2.53	2.46	2.52
UNION	2.53	2.63	2.60	2.52	2.57	2.54	2.48	2.55
WARREN	2.47	2.56	2.52	2.42	2.49	2.45	2.36	2.43
STATE AVERAGE	2.52	2.62	2.57	2.48	2.54	2.52	2.44	2.51

NOTE: Union labor rates are used in computing all of the above conversion factors

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER, 1994

TO BE APPLIED TO 1975 NEW JERSEY MANUAL COSTS TO CONVERT TO 1994 COSTS

	RESIDENCES		APARTMENTS, HOTELS MOTELS AND OFFICE BUILDINGS		COMMERCIAL - INDUSTRIAL BUILDINGS			
COUNTY	WOOD FRAME	BRICK OR VENEER	MASONRY & WOOD	STEEL & CONCRETE	WOOD FRAME	WOOD & MASONRY	STEEL & MASONRY	FIRE RESISTANT
			101,102 103,145	104,105 106	101,102 123,133	103,124 126,134 136	105,107,108 109,125,127 135,137	104,106
	TABLE R-1	TABLE R-2	TABLE C-1	TABLE C-2	TABLE C-3	TABLE C-4	TABLE C-5	TABLE C-6
ATLANTIC	2.60	2.70	2.62	2.51	2.60	2.56	2.45	2.53
BERGEN	2.63	2.72	2.69	2.60	2.67	2.63	2.55	2.63
BURLINGTON	2.61	2.70	2.65	2.55	2.63	2.60	2.52	2.58
CAMDEN	2.57	2.65	2.61	2.49	2.60	2.55	2.44	2.51
CAPE MAY	2.60	2.70	2.63	2.52	2.60	2.57	2.48	2.54
CUMBERLAND	2.63	2.70	2.67	2.54	2.66	2.61	2.49	2.56
ESSEX	2.63	2.71	2.68	2.60	2.67	2.63	2.54	2.63
GLOUCESTER	2.58	2.66	2.61	2.50	2.59	2.55	2.45	2.52
HUDSON	2.64	2.73	2.70	2.61	2.68	2.64	2.55	2.64
HUNTERDON	2.60	2.70	2.66	2.56	2.63	2.60	2.51	2.59
MERCER	2.62	2.71	2.66	2.55	2.64	2.60	2.50	2.56
MIDDLESEX	2.61	2.69	2.66	2.56	2.64	2.60	2.51	2.58
MONMOUTH	2.60	2.69	2.65	2.55	2.62	2.59	2.50	2.56
MORRIS	2.60	2.67	2.65	2.55	2.63	2.59	2.50	2.57
OCEAN	2.61	2.70	2.65	2.54	2.63	2.59	2.49	2.56
PASSAIC	2.61	2.70	2.67	2.59	2.65	2.61	2.54	2.62
SALEM	2.58	2.66	2.60	2.49	2.58	2.54	2.45	2.52
SOMERSET	2.62	2.70	2.67	2.58	2.65	2.61	2.52	2.59
SUSSEX	2.61	2.69	2.65	2.55	2.63	2.59	2.50	2.57
UNION	2.63	2.71	2.69	2.60	2.67	2.63	2.54	2.62
WARREN	2.57	2.65	2.62	2.48	2.60	2.55	2.41	2.49
STATE AVERAGE	2.61	2.69	2.65	2.55	2.63	2.59	2.50	2.57

NOTE: Union labor rates are used in computing all of the above conversion factors

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER, 1995

TO BE APPLIED TO 1975 NEW JERSEY MANUAL COSTS TO CONVERT TO 1995 COSTS

	RESIDENCES		APARTMENTS, HOTELS MOTELS AND OFFICE BUILDINGS		COMMERCIAL - INDUSTRIAL BUILDINGS			
COUNTY	WOOD FRAME	BRICK OR VENEER	MASONRY & WOOD	STEEL & CONCRETE	WOOD FRAME	WOOD & MASONRY	STEEL & MASONRY	FIRE RESISTANT
			101,102 103,145	104,105 106	101,102 123,133	103,124 126,134 136	105,107,108 109,125,127 135,137	104,106
	TABLE R-1	TABLE R-2	TABLE C-1	TABLE C-2	TABLE C-3	TABLE C-4	TABLE C-5	TABLE C-6
ATLANTIC	2.70	2.79	2.73	2.60	2.71	2.67	2.56	2.63
BERGEN	2.70	2.79	2.76	2.69	2.74	2.71	2.64	2.72
BURLINGTON	2.67	2.76	2.71	2.62	2.68	2.66	2.57	2.64
CAMDEN	2.64	2.74	2.68	2.58	2.65	2.62	2.53	2.60
CAPE MAY	2.65	2.76	2.68	2.59	2.65	2.63	2.54	2.61
CUMBERLAND	2.65	2.75	2.69	2.59	2.65	2.63	2.54	2.61
ESSEX	2.68	2.77	2.74	2.68	2.71	2.68	2.62	2.70
GLOUCESTER	2.64	2.72	2.67	2.58	2.64	2.61	2.53	2.60
HUDSON	2.72	2.81	2.78	2.71	2.75	2.72	2.66	2.74
HUNTERDON	2.67	2.77	2.73	2.64	2.69	2.66	2.59	2.67
MERCER	2.67	2.78	2.72	2.61	2.68	2.66	2.57	2.63
MIDDLESEX	2.67	2.77	2.73	2.65	2.69	2.67	2.60	2.66
MONMOUTH	2.67	2.76	2.71	2.63	2.68	2.65	2.58	2.64
MORRIS	2.69	2.77	2.74	2.67	2.71	2.68	2.61	2.69
OCEAN	2.66	2.76	2.71	2.62	2.67	2.64	2.56	2.63
PASSAIC	2.70	2.78	2.76	2.68	2.73	2.70	2.62	2.70
SALEM	2.64	2.73	2.68	2.57	2.65	2.62	2.52	2.59
SOMERSET	2.68	2.77	2.74	2.66	2.71	2.68	2.61	2.68
SUSSEX	2.68	2.77	2.73	2.66	2.69	2.67	2.61	2.67
UNION	2.70	2.79	2.75	2.68	2.72	2.69	2.63	2.71
WARREN	2.63	2.72	2.68	2.56	2.65	2.61	2.49	2.57
STATE AVERAGE	2.67	2.76	2.72	2.63	2.69	2.66	2.58	2.65

NOTE: Union labor rates are used in computing all of the above conversion factors

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER, 1996

TO BE APPLIED TO 1975 NEW JERSEY MANUAL COSTS TO CONVERT TO 1996 COSTS

	RESIDENCES		APARTMENTS, HOTELS MOTELS AND OFFICE BUILDINGS		COMMERCIAL - INDUSTRIAL BUILDINGS			
COUNTY	WOOD FRAME	BRICK OR VENEER	MASONRY & WOOD	STEEL & CONCRETE	WOOD FRAME	WOOD & MASONRY	STEEL & MASONRY	FIRE RESISTANT
			101,102 103,145	104,105 106	101,102 123,133	103,124 126,134 136	105,107,108 109,125,127 135,137	104,106
	TABLE R-1	TABLE R-2	TABLE C-1	TABLE C-2	TABLE C-3	TABLE C-4	TABLE C-5	TABLE C-6
ATLANTIC	2.75	2.82	2.74	2.56	2.72	2.68	2.52	2.58
BERGEN	2.76	2.81	2.79	2.69	2.76	2.74	2.66	2.71
BURLINGTON	2.74	2.80	2.74	2.62	2.72	2.70	2.60	2.64
CAMDEN	2.71	2.79	2.72	2.60	2.69	2.66	2.56	2.61
CAPE MAY	2.71	2.80	2.72	2.59	2.68	2.66	2.56	2.61
CUMBERLAND	2.72	2.81	2.72	2.59	2.69	2.67	2.56	2.61
ESSEX	2.75	2.80	2.78	2.69	2.75	2.73	2.65	2.71
GLOUCESTER	2.71	2.76	2.71	2.59	2.68	2.65	2.55	2.60
HUDSON	2.78	2.84	2.80	2.71	2.77	2.75	2.67	2.72
HUNTERDON	2.74	2.83	2.76	2.64	2.72	2.70	2.61	2.65
MERCER	2.74	2.79	2.76	2.65	2.73	2.70	2.61	2.66
MIDDLESEX	2.75	2.83	2.78	2.68	2.74	2.72	2.65	2.68
MONMOUTH	2.75	2.83	2.76	2.66	2.72	2.71	2.63	2.66
MORRIS	2.75	2.82	2.76	2.65	2.73	2.71	2.62	2.64
OCEAN	2.73	2.79	2.74	2.62	2.71	2.68	2.58	2.62
PASSAIC	2.74	2.81	2.78	2.69	2.75	2.73	2.65	2.70
SALEM	2.72	2.80	2.73	2.59	2.70	2.67	2.56	2.61
SOMERSET	2.74	2.81	2.76	2.66	2.73	2.71	2.63	2.66
SUSSEX	2.74	2.79	2.75	2.65	2.72	2.70	2.62	2.65
UNION	2.75	2.81	2.78	2.68	2.75	2.72	2.65	2.69
WARREN	2.71	2.80	2.73	2.58	2.70	2.67	2.54	2.59
STATE AVERAGE	2.74	2.81	2.75	2.64	2.72	2.70	2.60	2.65

NOTE: Union labor rates are used in computing all of the above conversion factors

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER, 1997

TO BE APPLIED TO 1975 NEW JERSEY MANUAL COSTS TO CONVERT TO 1997 COSTS

	RESIDENCES		APARTMENTS, HOTELS MOTELS AND OFFICE BUILDINGS		COMMERCIAL - INDUSTRIAL BUILDINGS			
COUNTY	WOOD FRAME	BRICK OR VENEER	MASONRY & WOOD	STEEL & CONCRETE	WOOD FRAME	WOOD & MASONRY	STEEL & MASONRY	FIRE RESISTANT
			101,102 103,145	104,105 106	101,102 123,133	103,124 126,134 136	105,107,108 109,125,127 135,137	104,106
	TABLE R-1	TABLE R-2	TABLE C-1	TABLE C-2	TABLE C-3	TABLE C-4	TABLE C-5	TABLE C-6
ATLANTIC	2.84	2.89	2.84	2.68	2.82	2.78	2.66	2.70
BERGEN	2.87	2.91	2.90	2.78	2.88	2.84	2.75	2.81
BURLINGTON	2.82	2.87	2.83	2.71	2.81	2.78	2.69	2.73
CAMDEN	2.80	2.87	2.81	2.68	2.79	2.76	2.66	2.70
CAPE MAY	2.81	2.88	2.82	2.68	2.79	2.76	2.66	2.70
CUMBERLAND	2.83	2.89	2.83	2.68	2.81	2.77	2.66	2.70
ESSEX	2.83	2.87	2.86	2.77	2.83	2.81	2.74	2.79
GLOUCESTER	2.81	2.84	2.80	2.68	2.78	2.75	2.65	2.70
HUDSON	2.89	2.94	2.91	2.80	2.89	2.86	2.77	2.82
HUNTERDON	2.84	2.91	2.86	2.72	2.83	2.80	2.70	2.74
MERCER	2.84	2.87	2.85	2.73	2.84	2.80	2.70	2.74
MIDDLESEX	2.84	2.90	2.87	2.76	2.84	2.82	2.73	2.77
MONMOUTH	2.84	2.90	2.85	2.74	2.83	2.80	2.71	2.74
MORRIS	2.86	2.90	2.86	2.73	2.84	2.81	2.71	2.73
OCEAN	2.81	2.84	2.81	2.70	2.79	2.76	2.67	2.71
PASSAIC	2.85	2.90	2.88	2.78	2.86	2.82	2.74	2.79
SALEM	2.79	2.86	2.80	2.66	2.78	2.74	2.64	2.68
SOMERSET	2.84	2.89	2.86	2.75	2.84	2.81	2.72	2.76
SUSSEX	2.84	2.93	2.86	2.74	2.83	2.81	2.73	2.75
UNION	2.88	2.92	2.89	2.78	2.87	2.84	2.75	2.80
WARREN	2.81	2.88	2.83	2.67	2.80	2.76	2.63	2.68
STATE AVERAGE	2.84	2.89	2.85	2.72	2.83	2.79	2.70	2.74

NOTE: Union labor rates are used in computing all of the above conversion factors

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER, 1998

TO BE APPLIED TO 1975 NEW JERSEY MANUAL COSTS TO CONVERT TO 1998 COSTS

	RESIDENCES		APARTMENTS, HOTELS MOTELS AND OFFICE BUILDINGS		COMMERCIAL - INDUSTRIAL BUILDINGS				FARM BUILDINGS	
COUNTY	WOOD FRAME	BRICK OR VENEER	MASONRY &WOOD	STEEL & CONCRETE	WOOD FRAME	WOOD & MASONRY	STEEL & MASONRY	FIRE RESISTANT	WOOD & MASONRY WOOD FRAME	POST & FRAME*
			101,102 103, 145	104, 105 106	101, 102 123, 133	103, 124 126, 134 136	105, 107, 108 109, 125,127 135, 137	104, 106	150, 151 152, 153 154,156	PF 157 -THRU- 162
	TABLE R-1	TABLE R-2	TABLE C-1	TABLE C-2	TABLE C-3	TABLE C-4	TABLE C-5	TABLE C-6	TABLE F-1	TABLE F-2
ATLANTIC	2.84	2.93	2.72	2.75	2.81	2.80	2.74	2.77	2.81	1.00
BERGEN	2.87	2.94	2.77	2.83	2.87	2.85	2.80	2.85	2.81	1.00
BURLINGTON	2.83	2.91	2.71	2.78	2.80	2.80	2.77	2.79	2.81	1.00
CAMDEN	2.80	2.89	2.69	2.73	2.78	2.77	2.71	2.74	2.81	1.00
CAPE MAY	2.82	2.92	2.70	2.74	2.79	2.78	2.73	2.75	2.81	1.00
CUMBERLAND	2.84	2.93	2.71	2.75	2.81	2.80	2.81	2.76	2.81	1.00
ESSEX	2.85	2.94	2.75	2.84	2.83	2.83	2.71	2.85	2.81	1.00
GLOUCESTER	2.80	2.86	2.68	2.74	2.78	2.76	2.84	2.75	2.81	1.00
HUDSON	2.90	2.98	2.80	2.87	2.89	2.88	2.77	2.90	2.81	1.00
HUNTERDON	2.84	2.95	2.74	2.78	2.82	2.81	2.75	2.79	2.81	1.00
MERCER	2.84	2.91	2.73	2.77	2.82	2.81	2.80	2.78	2.81	1.00
MIDDLESEX	2.86	2.96	2.76	2.81	2.84	2.84	2.79	2.84	2.81	1.00
MONMOUTH	2.86	2.96	2.75	2.80	2.83	2.83	2.79	2.81	2.81	1.00
MORRIS	2.87	2.96	2.75	2.78	2.83	2.83	2.77	2.78	2.81	1.00
OCEAN	2.80	2.85	2.68	2.75	2.78	2.77	2.72	2.75	2.81	1.00
PASSAIC	2.85	2.94	2.76	2.82	2.85	2.83	2.79	2.83	2.81	1.00
SALEM	2.81	2.91	2.70	2.75	2.79	2.78	2.73	2.76	2.81	1.00
SOMERSET	2.86	2.95	2.75	2.80	2.84	2.83	2.78	2.80	2.81	1.00
SUSSEX	2.86	3.00	2.76	2.80	2.83	2.84	2.79	2.81	2.81	1.00
UNION	2.87	2.96	2.77	2.82	2.85	2.85	2.80	2.84	2.81	1.00
WARREN	2.82	2.87	2.70	2.77	2.80	2.79	2.74	2.77	2.81	1.00
STATE AVERAGE	2.84	2.93	2.73	2.78	2.82	2.81	2.77	2.80	2.81	1.00

NOTE: Union labor rates are used in computing all of the above conversion factors
* with the exception of the P.F. Series Farm Buildings *

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER, 1999

TO BE APPLIED TO 1975 NEW JERSEY MANUAL COSTS TO CONVERT TO 1999 COSTS

	RESIDENCES		APARTMENTS, HOTELS MOTELS AND OFFICE BUILDINGS		COMMERCIAL - INDUSTRIAL BUILDINGS				FARM BUILDINGS	
COUNTY	WOOD FRAME	BRICK OR VENEER	MASONRY &WOOD	STEEL & CONCRETE	WOOD FRAME	WOOD & MASONRY	STEEL & MASONRY	FIRE RESISTANT	WOOD & MASONRY WOOD FRAME	POST & FRAME*
			101,102 103, 145	104, 105 106	101, 102 123, 133	103, 124 126, 134 136	105, 107, 108 109, 125,127 135, 137	104, 106	150, 151 152, 153 154,156	PF 157 -THRU- 162
	TABLE R-1	TABLE R-2	TABLE C-1	TABLE C-2	TABLE C-3	TABLE C-4	TABLE C-5	TABLE C-6	TABLE F-1	TABLE F-2
ATLANTIC	2.98	3.05	2.98	2.79	2.97	2.92	2.75	2.81	2.92	1.02
BERGEN	2.97	3.04	3.00	2.87	2.99	2.95	2.82	2.88	2.95	1.03
BURLINGTON	2.95	3.03	2.97	2.81	2.95	2.91	2.77	2.83	2.91	1.02
CAMDEN	2.93	3.01	2.94	2.78	2.92	2.88	2.73	2.79	2.88	1.02
CAPE MAY	2.95	3.04	2.96	2.78	2.94	2.89	2.74	2.79	2.89	1.02
CUMBERLAND	2.97	3.03	2.96	2.77	2.96	2.90	2.73	2.79	2.90	1.02
ESSEX	2.98	3.05	3.00	2.86	2.98	2.94	2.82	2.88	2.94	1.03
GLOUCESTER	2.93	2.98	2.93	2.77	2.92	2.87	2.72	2.78	2.87	1.02
HUDSON	3.03	3.10	3.06	2.91	3.05	3.00	2.86	2.95	3.00	1.03
HUNTERDON	2.97	3.07	2.99	2.81	2.96	2.92	2.78	2.82	2.92	1.02
MERCER	2.98	3.04	3.00	2.83	2.99	2.94	2.78	2.84	2.94	1.03
MIDDLESEX	3.01	3.10	3.03	2.87	3.01	2.97	2.83	2.82	2.97	1.03
MONMOUTH	3.01	3.10	3.02	2.85	2.99	2.96	2.81	2.85	2.96	1.03
MORRIS	3.00	3.08	3.00	2.82	2.99	2.95	2.78	2.82	2.95	1.03
OCEAN	2.97	3.03	2.98	2.82	2.96	2.92	2.77	2.82	2.92	1.02
PASSAIC	2.98	3.05	3.02	2.88	3.01	2.97	2.82	2.89	2.97	1.03
SALEM	2.94	3.03	2.96	2.78	2.94	2.90	2.74	2.80	2.90	1.02
SOMERSET	3.00	3.08	3.02	2.85	3.00	2.96	2.80	2.85	2.96	1.03
SUSSEX	2.99	3.12	3.01	2.83	2.97	2.95	2.80	2.84	2.95	1.02
UNION	3.00	3.08	3.02	2.86	3.01	2.96	2.81	2.87	2.96	1.03
WARREN	2.95	3.00	2.95	2.76	2.95	2.89	2.73	2.76	2.89	1.02
STATE AVERAGE	2.97	3.05	2.99	2.82	2.97	2.93	2.78	2.83	2.93	1.02

NOTE: Union labor rates are used in computing all of the above conversion factors
* with the exception of the P.F. Series Farm Buildings *

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER, 2000

TO BE APPLIED TO 1975 NEW JERSEY MANUAL COSTS TO CONVERT TO 2000 COSTS

	RESIDENCES		APARTMENTS, HOTELS MOTELS AND OFFICE BUILDINGS		COMMERCIAL - INDUSTRIAL BUILDINGS				FARM BUILDINGS	
COUNTY	WOOD FRAME	BRICK OR VENEER	MASONRY &WOOD 101,102 103, 145	STEEL & CONCRETE 104, 105 106	WOOD FRAME 101, 102 123, 133	WOOD & MASONRY 103, 124 126, 134 136	STEEL & MASONRY 105, 107, 108 109, 125,127 135, 137	FIRE RESISTANT 104, 106	WOOD & MASONRY WOOD FRAME 150, 151 152, 153 154,156	POST & FRAME* PF 157 -THRU- 162
	TABLE R-1	TABLE R-2	TABLE C-1	TABLE C-2	TABLE C-3	TABLE C-4	TABLE C-5	TABLE C-6	TABLE F-1	TABLE F-2
ATLANTIC	2.99	3.09	3.01	2.86	2.97	2.95	2.83	2.88	2.95	1.11
BERGEN	2.99	3.09	3.04	2.96	3.00	2.99	2.92	2.97	2.99	1.12
BURLINGTON	3.08	3.16	3.13	2.96	3.12	3.06	2.90	2.96	3.06	1.11
CAMDEN	2.97	3.07	3.00	2.86	2.97	2.93	2.83	2.88	2.93	1.11
CAPE MAY	2.99	3.09	3.01	2.86	2.97	2.94	2.83	2.87	2.94	1.11
CUMBERLAND	2.99	3.08	3.00	2.85	2.97	2.94	2.82	2.86	2.94	1.11
ESSEX	2.99	3.08	3.02	2.93	2.98	2.96	2.89	2.95	2.96	1.12
GLOUCESTER	2.95	3.03	2.97	2.85	2.93	2.91	2.81	2.86	2.91	1.11
HUDSON	3.06	3.16	3.10	2.99	3.06	3.04	2.96	3.03	3.04	1.12
HUNTERDON	2.99	3.11	3.02	2.88	2.98	2.96	2.85	2.89	2.96	1.11
MERCER	3.00	3.08	3.02	2.89	2.99	2.96	2.85	2.90	2.96	1.12
MIDDLESEX	3.04	3.15	3.08	2.95	3.04	3.02	2.92	2.97	3.02	1.12
MONMOUTH	3.02	3.12	3.04	2.91	2.99	2.97	2.88	2.91	2.97	1.12
MORRIS	3.01	3.11	3.02	2.88	2.98	2.96	2.86	2.88	2.96	1.12
OCEAN	2.99	3.06	3.00	2.87	2.96	2.94	2.83	2.87	2.94	1.11
PASSAIC	2.99	3.08	3.04	2.95	3.01	2.99	2.90	2.96	2.99	1.12
SALEM	2.97	3.08	2.99	2.85	2.95	2.93	2.82	2.87	2.93	1.11
SOMERSET	3.01	3.11	3.04	2.92	3.00	2.98	2.88	2.92	2.98	1.12
SUSSEX	3.06	3.18	3.09	2.92	3.05	3.02	2.90	2.93	3.02	1.11
UNION	3.01	3.10	3.03	2.93	2.99	2.97	2.89	2.94	2.97	1.12
WARREN	2.97	3.02	2.98	2.82	2.95	2.91	2.76	2.82	2.91	1.11
STATE AVERAGE	3.00	3.10	3.03	2.90	2.99	2.97	2.86	2.91	2.97	1.11

NOTE: Union labor rates are used in computing all of the above conversion factors
* with the exception of the P.F. Series Farm Buildings *

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER, 2001

TO BE APPLIED TO THE REAL PROPERTY APPRAISAL MANUAL FOR NEW JERSEY ASSESSORS

	RESIDENCES 1975 SERIES**		RESIDENCES R-12 - R-54 2001 SERIES **		APARTMENTS, HOTELS MOTELS AND OFFICE BUILDINGS		COMMERCIAL - INDUSTRIAL BUILDINGS				FARM BUILDINGS	
COUNTY	WOOD FRAME	BRICK OR VENEER	WOOD FRAME	BRICK OR VENEER	MASONRY &WOOD 101,102 103, 145	STEEL & CONCRETE 104, 105 106	WOOD FRAME 101, 102 123, 133	WOOD & MASONRY 103, 124 126, 134 136	STEEL & MASONRY 105, 107, 108 109, 125,127 135, 137	FIRE RESISTANT 104, 106	WOOD & MASONRY WOOD FRAME 150, 151 152, 153 154,156	POST & FRAME* PF 157 -THRU- 162
	TABLE R-1	TABLE R-2	TABLE RR-1	TABLE RR-2	TABLE C-1	TABLE C-2	TABLE C-3	TABLE C-4	TABLE C-5	TABLE C-6	TABLE F-1	TABLE F-2
ATLANTIC	3.05	3.17	0.99	0.99	3.08	2.93	3.04	3.01	2.90	2.96	3.01	1.13
BERGEN	3.06	3.17	0.99	0.99	3.12	3.03	3.07	3.05	2.99	3.05	3.05	1.14
BURLINGTON	3.09	3.19	1.00	1.00	3.14	2.99	3.12	3.07	2.95	3.01	3.07	1.12
CAMDEN	3.01	3.14	0.98	0.98	3.05	2.93	3.00	2.98	2.89	2.95	2.98	1.13
CAPE MAY	3.03	3.15	0.98	0.99	3.06	2.92	3.01	2.99	2.89	2.94	2.99	1.13
CUMBERLAND	3.05	3.15	0.99	0.99	3.07	2.92	3.03	3.00	2.89	2.94	3.00	1.13
ESSEX	3.08	3.18	1.00	1.00	3.12	3.03	3.08	3.06	3.00	3.06	3.06	1.14
GLOUCESTER	3.02	3.11	0.98	0.97	3.04	2.92	3.00	2.98	2.88	2.94	2.98	1.13
HUDSON	3.14	3.25	1.02	1.02	3.19	3.08	3.15	3.13	3.05	3.13	3.13	1.14
HUNTERDON	3.07	3.21	1.00	1.01	3.11	2.98	3.06	3.04	2.95	3.00	3.04	1.13
MERCER	3.07	3.17	1.00	0.99	3.10	2.97	3.07	3.04	2.94	2.99	3.04	1.14
MIDDLESEX	3.10	3.23	1.01	1.01	3.14	3.03	3.09	3.08	3.00	3.05	3.08	1.14
MONMOUTH	3.09	3.21	1.00	1.01	3.12	2.99	3.07	3.06	2.97	3.01	3.06	1.14
MORRIS	3.09	3.21	1.00	1.01	3.12	2.98	3.07	3.06	2.96	2.99	3.06	1.14
OCEAN	3.04	3.13	0.99	0.98	3.07	2.95	3.02	3.00	2.91	2.96	3.00	1.14
PASSAIC	3.07	3.18	1.00	1.00	3.14	3.05	3.10	3.08	3.00	3.07	3.08	1.13
SALEM	3.02	3.15	0.98	0.99	3.06	2.92	3.02	2.99	2.89	2.95	2.99	1.14
SOMERSET	3.09	3.21	1.00	1.01	3.13	3.01	3.08	3.07	2.98	3.02	3.07	1.13
SUSSEX	3.13	3.28	1.02	1.03	3.17	3.00	3.13	3.10	2.99	3.03	3.10	1.14
UNION	3.10	3.21	1.01	1.01	3.14	3.03	3.10	3.08	2.99	3.05	3.08	1.12
WARREN	3.03	3.11	0.98	0.97	3.06	2.90	3.03	2.99	2.85	2.91	2.99	1.14
STATE AVERAGE	3.07	3.18	1.00	1.00	3.11	2.98	3.06	3.04	2.95	3.00	3.04	1.13

NOTE: Union labor rates are used in computing all of the above conversion factors with the exception of the P.F. Series Farm Buildings*

Use table R-1 and R-2 when converting from the 1975 base costs, employ tables RR-1 and RR-2 to convert from the 2001 base year**

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER, 2002

TO BE APPLIED TO THE REAL PROPERTY APPRAISAL MANUAL FOR NEW JERSEY ASSESSORS

	RESIDENCES 1975 SERIES**		RESIDENCES R-12 - R-54 2001 SERIES **		APARTMENTS, HOTELS MOTELS AND OFFICE BUILDINGS		COMMERCIAL - INDUSTRIAL BUILDINGS				FARM BUILDINGS	
COUNTY	WOOD FRAME	BRICK OR VENEER	WOOD FRAME	BRICK OR VENEER	MASONRY &WOOD 101,102 103, 145	STEEL & CONCRETE 104, 105 106	WOOD FRAME 101, 102 123, 133	WOOD & MASONRY 103, 124 126, 134 136	STEEL & MASONRY 105, 107, 108 109, 125,127 135, 137	FIRE RESISTANT 104, 106	WOOD & MASONRY WOOD FRAME 150, 151 152, 153 154,156	POST & FRAME* PF 157 -THRU- 162
	TABLE R-1	TABLE R-2	TABLE RR-1	TABLE RR-2	TABLE C-1	TABLE C-2	TABLE C-3	TABLE C-4	TABLE C-5	TABLE C-6	TABLE F-1	TABLE F-2
ATLANTIC	3.09	3.23	1.02	1.03	3.13	2.99	3.07	3.05	2.96	3.02	3.05	1.15
BERGEN	3.11	3.26	1.03	1.04	3.17	3.09	3.11	3.10	3.05	3.11	3.10	1.16
BURLINGTON	3.09	3.22	1.02	1.03	3.14	3.02	3.08	3.07	2.99	3.03	3.07	1.14
CAMDEN	3.06	3.21	1.02	1.02	3.11	2.99	3.05	3.04	2.95	3.01	3.04	1.15
CAPE MAY	3.07	3.22	1.01	1.03	3.11	2.99	3.04	3.03	2.95	3.00	3.03	1.15
CUMBERLAND	3.09	3.22	1.02	1.03	3.12	2.99	3.07	3.05	2.96	3.01	3.05	1.15
ESSEX	3.12	3.25	1.03	1.04	3.16	3.07	3.10	3.10	3.04	3.10	3.10	1.16
GLOUCESTER	3.06	3.17	1.01	1.01	3.09	2.98	3.04	3.02	2.93	3.00	3.02	1.15
HUDSON	3.18	3.33	1.05	1.07	3.24	3.13	3.18	3.16	3.09	3.18	3.16	1.16
HUNTERDON	3.10	3.27	1.03	1.05	3.15	3.03	3.08	3.08	3.00	3.04	3.08	1.15
MERCER	3.10	3.23	1.03	1.03	3.15	3.03	3.09	3.08	2.99	3.05	3.08	1.16
MIDDLESEX	3.12	3.27	1.04	1.04	3.17	3.06	3.11	3.10	3.02	3.08	3.10	1.16
MONMOUTH	3.11	3.26	1.03	1.05	3.15	3.03	3.09	3.08	2.99	3.04	3.08	1.16
MORRIS	3.13	3.28	1.03	1.05	3.16	3.02	3.10	3.09	2.99	3.03	3.09	1.16
OCEAN	3.09	3.20	1.03	1.03	3.13	3.02	3.07	3.06	2.98	3.03	3.06	1.15
PASSAIC	3.13	3.27	1.04	1.05	3.19	3.10	3.14	3.13	3.05	3.12	3.13	1.16
SALEM	3.07	3.22	1.02	1.03	3.11	2.98	3.05	3.04	2.95	3.01	3.04	1.14
SOMERSET	3.12	3.27	1.03	1.05	3.17	3.04	3.11	3.10	3.01	3.06	3.10	1.16
SUSSEX	3.16	3.32	1.03	1.04	3.20	3.03	3.14	3.12	3.01	3.06	3.12	1.14
UNION	3.13	3.27	1.04	1.05	3.18	3.06	3.12	3.11	3.03	3.09	3.11	1.16
WARREN	3.07	3.16	1.01	1.01	3.10	2.95	3.06	3.02	2.88	2.96	3.02	1.15
STATE AVERAGE	3.10	3.24	1.03	1.04	3.15	3.03	3.09	3.08	2.99	3.05	3.08	1.15

NOTE: Union labor rates are used in computing all of the above conversion factors with the exception of the P.F. Series Farm Buildings*

Use table R-1 and R-2 when converting from the 1975 base costs, employ tables RR-1 and RR-2 to convert from the 2001 base year**

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER, 2003

TO BE APPLIED TO THE REAL PROPERTY APPRAISAL MANUAL FOR NEW JERSEY ASSESSORS

	RESIDENCES 1975 SERIES**		RESIDENCES R-12 - R-54 2001 SERIES **		APARTMENTS, HOTELS MOTELS AND OFFICE BUILDINGS		COMMERCIAL - INDUSTRIAL BUILDINGS				FARM BUILDINGS	
COUNTY	WOOD FRAME	BRICK OR VENEER	WOOD FRAME	BRICK OR VENEER	MASONRY &WOOD 101,102 103, 145	STEEL & CONCRETE 104, 105 106	WOOD FRAME 101, 102 123, 133	WOOD & MASONRY 103, 124 126, 134 136	STEEL & MASONRY 105, 107, 108 109, 125,127 135, 137	FIRE RESISTANT 104, 106	WOOD & MASONRY WOOD FRAME 150, 151 152, 153 154,156	POST & FRAME* PF 157 -THRU- 162
	TABLE R-1	TABLE R-2	TABLE RR-1	TABLE RR-2	TABLE C-1	TABLE C-2	TABLE C-3	TABLE C-4	TABLE C-5	TABLE C-6	TABLE F-1	TABLE F-2
ATLANTIC	3.18	3.32	1.05	1.06	3.21	3.06	3.15	3.13	3.03	3.10	3.13	1.20
BERGEN	3.19	3.35	1.06	1.07	3.25	3.16	3.18	3.18	3.12	3.20	3.18	1.21
BURLINGTON	3.15	3.30	1.04	1.06	3.20	3.08	3.13	3.12	3.05	3.11	3.12	1.19
CAMDEN	3.14	3.29	1.05	1.05	3.18	3.06	3.12	3.11	3.03	3.10	3.11	1.20
CAPE MAY	3.15	3.31	1.04	1.06	3.19	3.06	3.12	3.11	3.03	3.09	3.11	1.20
CUMBERLAND	3.17	3.31	1.05	1.06	3.20	3.06	3.14	3.12	3.02	3.08	3.12	1.20
ESSEX	3.19	3.33	1.05	1.07	3.23	3.15	3.17	3.17	3.13	3.20	3.17	1.21
GLOUCESTER	3.14	3.26	1.04	1.04	3.17	3.06	3.12	3.10	3.02	3.09	3.10	1.20
HUDSON	3.27	3.43	1.08	1.10	3.33	3.23	3.25	3.25	3.20	3.29	3.25	1.21
HUNTERDON	3.17	3.35	1.05	1.08	3.22	3.08	3.15	3.14	3.06	3.12	3.14	1.20
MERCER	3.18	3.31	1.06	1.06	3.22	3.10	3.16	3.15	3.06	3.13	3.15	1.21
MIDDLESEX	3.19	3.35	1.06	1.07	3.25	3.15	3.18	3.17	3.12	3.18	3.17	1.21
MONMOUTH	3.18	3.33	1.05	1.07	3.22	3.10	3.15	3.14	3.07	3.12	3.14	1.21
MORRIS	3.21	3.36	1.06	1.08	3.23	3.10	3.16	3.16	3.07	3.11	3.16	1.21
OCEAN	3.16	3.28	1.05	1.06	3.20	3.10	3.14	3.13	3.06	3.12	3.13	1.20
PASSAIC	3.21	3.36	1.07	1.08	3.28	3.19	3.21	3.20	3.15	3.23	3.20	1.21
SALEM	3.15	3.31	1.05	1.06	3.20	3.06	3.13	3.12	3.03	3.10	3.12	1.19
SOMERSET	3.19	3.35	1.05	1.08	3.23	3.11	3.17	3.16	3.09	3.14	3.16	1.21
SUSSEX	3.24	3.42	1.06	1.07	3.29	3.13	3.22	3.21	3.12	3.16	3.21	1.19
UNION	3.20	3.35	1.06	1.08	3.25	3.13	3.19	3.18	3.10	3.17	3.18	1.21
WARREN	3.14	3.24	1.03	1.04	3.17	3.02	3.12	3.09	2.96	3.03	3.09	1.20
STATE AVERAGE	3.18	3.33	1.05	1.07	3.22	3.10	3.16	3.15	3.07	3.14	3.15	1.20

NOTE: Union labor rates are used in computing all of the above conversion factors with the exception of the P.F. Series Farm Buildings*

Use table R-1 and R-2 when converting from the 1975 base costs, employ tables RR-1 and RR-2 to convert from the 2001 base year**

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER, 2004

TO BE APPLIED TO THE REAL PROPERTY APPRAISAL MANUAL FOR NEW JERSEY ASSESSORS

	RESIDENCES 1975 SERIES**		RESIDENCES R-12 - R-54 2001 SERIES **		APARTMENTS, HOTELS MOTELS AND OFFICE BUILDINGS		COMMERCIAL - INDUSTRIAL BUILDINGS				FARM BUILDINGS	
COUNTY	WOOD FRAME	BRICK OR VENEER	WOOD FRAME	BRICK OR VENEER	MASONRY &WOOD 101,102 103, 145	STEEL & CONCRETE 104, 105 106	WOOD FRAME 101, 102 123, 133	WOOD & MASONRY 103, 124 126, 134 136	STEEL & MASONRY 105, 107, 108 109, 125,127 135, 137	FIRE RESISTANT 104, 106	WOOD & MASONRY WOOD FRAME 150, 151 152, 153 154,156	POST & FRAME* PF 157 -THRU- 162
	TABLE R-1	TABLE R-2	TABLE RR-1	TABLE RR-2	TABLE C-1	TABLE C-2	TABLE C-3	TABLE C-4	TABLE C-5	TABLE C-6	TABLE F-1	TABLE F-2
ATLANTIC	3.46	3.57	1.14	1.14	3.53	3.35	3.54	3.48	3.25	3.32	3.48	1.30
BERGEN	3.47	3.59	1.15	1.15	3.58	3.45	3.57	3.52	3.34	3.42	3.52	1.31
BURLINGTON	3.44	3.55	1.14	1.14	3.52	3.38	3.52	3.47	3.27	3.34	3.47	1.24
CAMDEN	3.42	3.55	1.14	1.13	3.51	3.35	3.50	3.45	3.25	3.32	3.45	1.30
CAPE MAY	3.43	3.55	1.13	1.14	3.51	3.34	3.50	3.45	3.24	3.31	3.45	1.30
CUMBERLAND	3.45	3.55	1.14	1.14	3.52	3.34	3.53	3.47	3.24	3.31	3.47	1.30
ESSEX	3.49	3.61	1.15	1.16	3.58	3.47	3.58	3.53	3.36	3.43	3.53	1.31
GLOUCESTER	3.42	3.52	1.13	1.12	3.50	3.35	3.50	3.45	3.24	3.31	3.45	1.30
HUDSON	3.55	3.68	1.17	1.18	3.65	3.52	3.65	3.60	3.41	3.50	3.60	1.31
HUNTERDON	3.47	3.61	1.15	1.16	3.56	3.39	3.54	3.50	3.29	3.35	3.50	1.30
MERCER	3.47	3.56	1.16	1.14	3.55	3.39	3.55	3.49	3.28	3.35	3.49	1.31
MIDDLESEX	3.51	3.65	1.17	1.17	3.60	3.45	3.59	3.54	3.35	3.42	3.54	1.31
MONMOUTH	3.50	3.63	1.16	1.17	3.58	3.42	3.57	3.53	3.32	3.38	3.53	1.31
MORRIS	3.52	3.64	1.16	1.17	3.58	3.41	3.57	3.53	3.31	3.36	3.53	1.31
OCEAN	3.45	3.54	1.15	1.14	3.53	3.39	3.54	3.48	3.28	3.34	3.48	1.30
PASSAIC	3.49	3.61	1.16	1.16	3.61	3.49	3.62	3.56	3.36	3.45	3.56	1.31
SALEM	3.44	3.57	1.15	1.14	3.52	3.36	3.52	3.46	3.25	3.32	3.46	1.29
SOMERSET	3.51	3.63	1.16	1.17	3.59	3.44	3.59	3.54	3.33	3.39	3.54	1.31
SUSSEX	3.56	3.71	1.16	1.16	3.64	3.43	3.63	3.58	3.35	3.40	3.58	1.29
UNION	3.52	3.64	1.17	1.17	3.61	3.46	3.60	3.55	3.35	3.42	3.55	1.31
WARREN	3.50	3.60	1.15	1.16	3.56	3.41	3.56	3.51	3.31	3.37	3.51	1.30
STATE AVERAGE	3.48	3.60	1.15	1.15	3.56	3.41	3.56	3.51	3.30	3.37	3.51	1.30

NOTE: Union labor rates are used in computing all of the above conversion factors with the exception of the P.F. Series Farm Buildings*

Use table R-1 and R-2 when converting from the 1975 base costs, employ tables RR-1 and RR-2 to convert from the 2001 base year**

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER, 2005

TO BE APPLIED TO THE REAL PROPERTY APPRAISAL MANUAL FOR NEW JERSEY ASSESSORS

	RESIDENCES 1975 SERIES**		**RESIDENCES R-12 - R-54 2001 SERIES ****		APARTMENTS, HOTELS MOTELS AND OFFICE BUILDINGS		COMMERCIAL - INDUSTRIAL BUILDINGS				FARM BUILDINGS	
COUNTY	WOOD FRAME	BRICK OR VENEER	**WOOD FRAME**	**BRICK OR VENEER**	MASONRY &WOOD 101,102 103, 145	STEEL & CONCRETE 104, 105 106	WOOD FRAME 101, 102 123, 133	WOOD & MASONRY 103, 124 126, 134 136	STEEL & MASONRY 105, 107, 108 109, 125,127 135, 137	FIRE RESISTANT 104, 106	WOOD & MASONRY WOOD FRAME 150, 151 152, 153 154,156	POST & FRAME* PF 157 -THRU- 162
	TABLE R-1	TABLE R-2	**TABLE RR-1**	**TABLE RR-2**	TABLE C-1	TABLE C-2	TABLE C-3	TABLE C-4	TABLE C-5	TABLE C-6	TABLE F-1	TABLE F-2
ATLANTIC	3.56	3.67	**1.17**	**1.17**	3.62	3.51	3.58	3.56	3.45	3.50	3.56	1.42
BERGEN	3.55	3.66	**1.18**	**1.17**	3.64	3.59	3.60	3.59	3.52	3.59	3.59	1.43
BURLINGTON	3.54	3.65	**1.17**	**1.17**	3.61	3.54	3.56	3.55	3.48	3.53	3.55	1.36
CAMDEN	3.51	3.63	**1.17**	**1.16**	3.58	3.50	3.53	3.52	3.44	3.50	3.52	1.42
CAPE MAY	3.53	3.66	**1.16**	**1.18**	3.59	3.50	3.54	3.53	3.45	3.49	3.53	1.42
CUMBERLAND	3.55	3.66	**1.17**	**1.18**	3.60	3.50	3.57	3.55	3.44	3.49	3.55	1.42
ESSEX	3.55	3.65	**1.17**	**1.17**	3.64	3.59	3.60	3.59	3.52	3.59	3.59	1.43
GLOUCESTER	3.51	3.60	**1.16**	**1.15**	3.57	3.50	3.53	3.51	3.43	3.49	3.51	1.42
HUDSON	3.63	3.74	**1.20**	**1.20**	3.72	3.65	3.68	3.66	3.59	3.67	3.66	1.43
HUNTERDON	3.57	3.71	**1.18**	**1.19**	3.64	3.56	3.59	3.58	3.51	3.54	3.58	1.42
MERCER	3.57	3.67	**1.19**	**1.18**	3.63	3.55	3.60	3.58	3.50	3.55	3.58	1.43
MIDDLESEX	3.58	3.72	**1.19**	**1.19**	3.67	3.59	3.62	3.61	3.53	3.59	3.61	1.43
MONMOUTH	3.58	3.70	**1.19**	**1.19**	3.64	3.55	3.60	3.59	3.50	3.54	3.59	1.43
MORRIS	3.57	3.68	**1.18**	**1.18**	3.63	3.53	3.59	3.58	3.48	3.51	3.58	1.43
OCEAN	3.55	3.64	**1.18**	**1.17**	3.61	3.54	3.58	3.57	3.48	3.52	3.57	1.42
PASSAIC	3.57	3.68	**1.19**	**1.18**	3.68	3.63	3.64	3.63	3.55	3.62	3.63	1.43
SALEM	3.52	3.65	**1.18**	**1.17**	3.59	3.50	3.55	3.53	3.44	3.50	3.53	1.41
SOMERSET	3.57	3.68	**1.18**	**1.19**	3.65	3.56	3.61	3.59	3.50	3.54	3.59	1.43
SUSSEX	3.62	3.75	**1.18**	**1.17**	3.69	3.56	3.65	3.63	3.51	3.55	3.63	1.41
UNION	3.58	3.68	**1.19**	**1.18**	3.66	3.58	3.62	3.60	3.52	3.58	3.60	1.43
WARREN	3.52	3.60	**1.16**	**1.16**	3.58	3.46	3.56	3.52	3.37	3.44	3.52	1.42
STATE AVERAGE	3.56	3.67	1.18	1.18	3.63	3.55	3.59	3.57	3.49	3.54	3.57	1.42

NOTE: Union labor rates are used in computing all of the above conversion factors with the exception of the P.F. Series Farm Buildings*

Use table R-1 and R-2 when converting from the 1975 base costs, employ tables RR-1 and RR-2 to convert from the 2001 base year**

*REVISED 10- 2005

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER, 2006

TO BE APPLIED TO THE REAL PROPERTY APPRAISAL MANUAL FOR NEW JERSEY ASSESSORS

	RESIDENCES 1975 SERIES**		**RESIDENCES R-12 - R-54 2001 SERIES ****		APARTMENTS, HOTELS MOTELS AND OFFICE BUILDINGS		COMMERCIAL - INDUSTRIAL BUILDINGS				FARM BUILDINGS	
COUNTY	WOOD FRAME	BRICK OR VENEER	**WOOD FRAME**	**BRICK OR VENEER**	MASONRY &WOOD 101,102 103, 145	STEEL & CONCRETE 104, 105 106	WOOD FRAME 101, 102 123, 133	WOOD & MASONRY 103, 124 126, 134 136	STEEL & MASONRY 105, 107, 108 109, 125,127 135, 137	FIRE RESISTANT 104, 106	WOOD & MASONRY WOOD FRAME 150, 151 152, 153 154,156	POST & FRAME* PF 157 -THRU- 162
	TABLE R-1	TABLE R-2	**TABLE RR-1**	**TABLE RR-2**	TABLE C-1	TABLE C-2	TABLE C-3	TABLE C-4	TABLE C-5	TABLE C-6	TABLE F-1	TABLE F-2
ATLANTIC	3.66	3.80	**1.20**	**1.21**	3.71	3.65	3.64	3.65	3.63	3.66	3.65	1.42
BERGEN	3.66	3.80	**1.22**	**1.21**	3.75	3.75	3.67	3.69	3.71	3.76	3.69	1.43
BURLINGTON	3.66	3.79	**1.21**	**1.21**	3.72	3.70	3.63	3.65	3.66	3.69	3.65	1.36
CAMDEN	3.62	3.76	**1.21**	**1.20**	3.68	3.64	3.60	3.61	3.60	3.65	3.61	1.42
CAPE MAY	3.64	3.79	**1.20**	**1.22**	3.69	3.65	3.61	3.63	3.62	3.65	3.63	1.42
CUMBERLAND	3.66	3.79	**1.21**	**1.22**	3.70	3.64	3.63	3.64	3.61	3.65	3.64	1.42
ESSEX	3.67	3.79	**1.21**	**1.21**	3.74	3.74	3.67	3.69	3.70	3.76	3.69	1.43
GLOUCESTER	3.62	3.73	**1.20**	**1.19**	3.67	3.63	3.60	3.61	3.59	3.64	3.61	1.42
HUDSON	3.75	3.90	**1.24**	**1.25**	3.83	3.81	3.75	3.77	3.78	3.85	3.77	1.43
HUNTERDON	3.67	3.84	**1.21**	**1.23**	3.74	3.69	3.65	3.68	3.67	3.70	3.68	1.42
MERCER	3.67	3.80	**1.22**	**1.22**	3.73	3.69	3.66	3.67	3.66	3.70	3.67	1.43
MIDDLESEX	3.69	3.85	**1.23**	**1.23**	3.76	3.73	3.69	3.71	3.70	3.75	3.71	1.43
MONMOUTH	3.68	3.83	**1.22**	**1.23**	3.74	3.70	3.66	3.96	3.67	3.70	3.69	1.43
MORRIS	3.69	3.82	**1.22**	**1.22**	3.73	3.69	3.66	3.68	3.66	3.67	3.68	1.43
OCEAN	3.67	3.78	**1.22**	**1.22**	3.72	3.70	3.65	3.67	3.66	3.69	3.67	1.42
PASSAIC	3.68	3.82	**1.23**	**1.22**	3.78	3.78	3.71	3.73	3.73	3.79	3.73	1.43
SALEM	3.63	3.78	**1.22**	**1.21**	3.69	3.64	3.61	3.63	3.61	3.65	3.63	1.41
SOMERSET	3.69	3.83	**1.22**	**1.24**	3.75	3.72	3.68	3.70	3.69	3.72	3.70	1.43
SUSSEX	3.73	3.89	**1.22**	**1.21**	3.79	3.71	3.72	3.73	3.70	3.72	3.73	1.41
UNION	3.69	3.82	**1.23**	**1.22**	3.76	3.74	3.69	3.71	3.71	3.75	3.71	1.43
WARREN	3.62	3.71	**1.19**	**1.20**	3.68	3.66	3.62	3.63	3.62	3.65	3.63	1.42
STATE AVERAGE	3.67	3.81	1.22	1.22	3.73	3.70	3.66	3.69	3.67	3.70	3.67	1.42

NOTE: Union labor rates are used in computing all of the above conversion factors with the exception of the P.F. Series Farm Buildings*

Use table R-1 and R-2 when converting from the 1975 base costs, employ tables RR-1 and RR-2 to convert from the 2001 base year**

*REVISED 10- 2006

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER, 2007

TO BE APPLIED TO THE REAL PROPERTY APPRAISAL MANUAL FOR NEW JERSEY ASSESSORS

	RESIDENCES 1975 SERIES**		**RESIDENCES R-12 - R-54 2001 SERIES ****		APARTMENTS, HOTELS MOTELS AND OFFICE BUILDINGS		COMMERCIAL - INDUSTRIAL BUILDINGS				FARM BUILDINGS	
COUNTY	WOOD FRAME	BRICK OR VENEER	**WOOD FRAME**	**BRICK OR VENEER**	MASONRY &WOOD 101,102 103, 145	STEEL & CONCRETE 104, 105 106	WOOD FRAME 101, 102 123, 133	WOOD & MASONRY 103, 124 126, 134 136	STEEL & MASONRY 105, 107, 108 109, 125,127 135, 137	FIRE RESISTANT 104, 106	WOOD & MASONRY WOOD FRAME 150, 151 152, 153 154,156	POST & FRAME* PF 157 -THRU- 162
	TABLE R-1	TABLE R-2	**TABLE RR-1**	**TABLE RR-2**	TABLE C-1	TABLE C-2	TABLE C-3	TABLE C-4	TABLE C-5	TABLE C-6	TABLE F-1	TABLE F-2
ATLANTIC	3.77	3.93	**1.24**	**1.25**	3.83	3.82	3.73	3.77	3.80	3.83	3.77	1.47
BERGEN	3.77	3.93	**1.26**	**1.25**	3.86	3.91	3.75	3.79	3.88	3.93	3.79	1.48
BURLINGTON	3.66	3.79	**1.24**	**1.25**	3.72	3.70	3.63	3.65	3.66	3.69	3.65	1.36
CAMDEN	3.62	3.76	**1.25**	**1.24**	3.68	3.64	3.60	3.61	3.60	3.65	3.61	1.42
CAPE MAY	3.64	3.79	**1.24**	**1.26**	3.69	3.65	3.61	3.63	3.62	3.65	3.63	1.42
CUMBERLAND	3.66	3.79	**1.25**	**1.26**	3.70	3.64	3.63	3.64	3.61	3.65	3.64	1.42
ESSEX	3.67	3.79	**1.24**	**1.25**	3.74	3.74	3.67	3.69	3.70	3.76	3.69	1.43
GLOUCESTER	3.62	3.73	**1.24**	**1.23**	3.67	3.63	3.60	3.61	3.59	3.64	3.61	1.42
HUDSON	3.75	3.90	**1.28**	**1.29**	3.83	3.81	3.75	3.77	3.78	3.85	3.77	1.43
HUNTERDON	3.67	3.84	**1.24**	**1.27**	3.74	3.69	3.65	3.68	3.67	3.70	3.68	1.42
MERCER	3.67	3.80	**1.25**	**1.26**	3.73	3.69	3.66	3.67	3.66	3.70	3.67	1.43
MIDDLESEX	3.69	3.85	**1.26**	**1.26**	3.76	3.73	3.69	3.71	3.70	3.75	3.71	1.43
MONMOUTH	3.68	3.83	**1.25**	**1.26**	3.74	3.70	3.66	3.96	3.67	3.70	3.69	1.43
MORRIS	3.69	3.82	**1.25**	**1.26**	3.73	3.69	3.66	3.68	3.66	3.67	3.68	1.43
OCEAN	3.67	3.78	**1.25**	**1.26**	3.72	3.70	3.65	3.67	3.66	3.69	3.67	1.42
PASSAIC	3.68	3.82	**1.26**	**1.25**	3.78	3.78	3.71	3.73	3.73	3.79	3.73	1.43
SALEM	3.63	3.78	**1.26**	**1.25**	3.69	3.64	3.61	3.63	3.61	3.65	3.63	1.41
SOMERSET	3.69	3.83	**1.25**	**1.28**	3.75	3.72	3.68	3.70	3.69	3.72	3.70	1.43
SUSSEX	3.73	3.89	**1.25**	**1.25**	3.79	3.71	3.72	3.73	3.70	3.72	3.73	1.41
UNION	3.69	3.82	**1.26**	**1.26**	3.76	3.74	3.69	3.71	3.71	3.75	3.71	1.43
WARREN	3.62	3.71	**1.22**	**1.24**	3.68	3.66	3.62	3.63	3.62	3.65	3.63	1.42
STATE AVERAGE	3.68	3.82	1.25	1.26	3.74	3.71	3.67	3.70	3.68	3.72	3.69	1.43

NOTE: Union labor rates are used in computing all of the above conversion factors with the exception of the P.F. Series Farm Buildings*

Use table R-1 and R-2 when converting from the 1975 base costs, employ tables RR-1 and RR-2 to convert from the 2001 base year**

*REVISED 10- 2007

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER, 2008

TO BE APPLIED TO THE REAL PROPERTY APPRAISAL MANUAL FOR NEW JERSEY ASSESSORS

	RESIDENCES 1975 SERIES**		**RESIDENCES R-12 - R-54 2001 SERIES ****		APARTMENTS, HOTELS MOTELS AND OFFICE BUILDINGS		COMMERCIAL - INDUSTRIAL BUILDINGS				FARM BUILDINGS	
COUNTY	WOOD FRAME	BRICK OR VENEER	**WOOD FRAME**	**BRICK OR VENEER**	MASONRY &WOOD 101,102 103, 145	STEEL & CONCRETE 104, 105 106	WOOD FRAME 101, 102 123, 133	WOOD & MASONRY 103, 124 126, 134 136	STEEL & MASONRY 105, 107, 108 109, 125,127 135, 137	FIRE RESISTANT 104, 106	WOOD & MASONRY WOOD FRAME 150, 151 152, 153 154,156	POST & FRAME* PF 157 -THRU- 162
	TABLE R-1	TABLE R-2	**TABLE RR-1**	**TABLE RR-2**	TABLE C-1	TABLE C-2	TABLE C-3	TABLE C-4	TABLE C-5	TABLE C-6	TABLE F-1	TABLE F-2
ATLANTIC	3.90	4.06	**1.28**	**1.29**	3.98	4.04	3.86	3.93	4.04	4.04	3.93	1.52
BERGEN	3.89	4.05	**1.30**	**1.29**	4.01	4.14	3.87	3.95	4.14	4.14	3.95	1.53
BURLINGTON	3.88	4.04	**1.28**	**1.29**	3.97	4.07	3.84	3.92	4.06	4.06	3.92	1.46
CAMDEN	3.86	4.03	**1.29**	**1.28**	3.95	4.04	3.82	3.90	4.04	4.04	3.90	1.52
CAPE MAY	3.88	4.05	**1.28**	**1.30**	3.96	4.04	3.83	3.91	4.04	4.03	3.91	1.52
CUMBERLAND	3.89	4.05	**1.29**	**1.31**	3.97	4.03	3.85	3.92	4.03	4.02	3.92	1.52
ESSEX	3.89	4.04	**1.28**	**1.29**	4.00	4.14	3.87	3.95	4.14	4.14	3.95	1.53
GLOUCESTER	3.86	3.99	**1.28**	**1.27**	3.94	4.04	3.82	3.89	4.03	4.03	3.89	1.52
HUDSON	3.98	4.16	**1.32**	**1.33**	4.09	4.22	3.96	4.04	4.22	4.24	4.04	1.53
HUNTERDON	3.89	4.08	**1.28**	**1.31**	3.99	4.09	3.85	3.93	4.09	4.07	3.93	1.52
MERCER	3.90	4.05	**1.29**	**1.31**	3.99	4.10	3.87	3.94	4.10	4.09	3.94	1.53
MIDDLESEX	3.90	4.08	**1.30**	**1.30**	4.01	4.13	3.88	3.96	4.13	4.12	3.96	1.53
MONMOUTH	3.89	4.06	**1.29**	**1.30**	3.99	4.09	3.86	3.94	4.10	4.07	3.94	1.53
MORRIS	3.91	4.07	**1.29**	**1.30**	3.99	4.08	3.85	3.94	4.08	4.05	3.94	1.53
OCEAN	3.89	4.02	**1.29**	**1.30**	3.97	4.08	3.84	3.92	4.07	4.06	3.92	1.52
PASSAIC	3.90	4.06	**1.30**	**1.29**	4.04	4.18	3.91	3.99	4.16	4.18	3.99	1.53
SALEM	3.87	4.04	**1.30**	**1.29**	3.96	4.04	3.84	3.91	4.04	4.04	3.91	1.51
SOMERSET	3.91	4.07	**1.29**	**1.32**	4.01	4.11	3.87	3.95	4.11	4.09	3.95	1.53
SUSSEX	3.94	4.13	**1.29**	**1.29**	4.04	4.10	3.91	3.98	4.12	4.09	3.98	1.51
UNION	3.91	4.06	**1.30**	**1.30**	4.02	4.14	3.89	3.96	4.13	4.13	3.96	1.53
WARREN	3.83	3.94	**1.26**	**1.28**	3.91	3.98	3.81	3.85	3.94	3.95	3.85	1.52
STATE AVERAGE	3.89	4.05	1.29	1.30	3.99	4.09	3.86	3.94	4.09	4.08	3.94	1.52

NOTE: Union labor rates are used in computing all of the above conversion factors with the exception of the P.F. Series Farm Buildings*

Use table R-1 and R-2 when converting from the 1975 base costs, employ tables RR-1 and RR-2 to convert from the 2001 base year**

*REVISED 10- 2008

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER 2009

TO BE APPLIED TO THE REAL PROPERTY APPRAISAL MANUAL FOR NEW JERSEY ASSESS(

	RESIDENCES 1975 SERIES**		**RESIDENCES R-12 - R-54 2001 SERIES ****		APARTMENTS, HOTELS MOTELS AND OFFICE BUILDINGS		COMMERCIAL - INDUSTRIAL BUILDINGS				FARM BUILDINGS	
COUNTY	WOOD FRAME	BRICK OR VENEER	**WOOD FRAME**	**BRICK OR VENEER**	MASONRY &WOOD 101,102 103, 145	STEEL & CONCRETE 104, 105 106	WOOD FRAME 101, 102 123, 133	WOOD & MASONRY 103, 124 126, 134 136	STEEL & MASONRY 105, 107, 108 109, 125,127 135, 137	FIRE RESISTANT 104, 106	WOOD & MASONRY WOOD FRAME 150, 151 152, 153 154,156	POST & FRAME* PF 157 -THRU- 162
	TABLE R-1	TABLE R-2	**TABLE RR-1**	**TABLE RR-2**	TABLE C-1	TABLE C-2	TABLE C-3	TABLE C-4	TABLE C-5	TABLE C-6	TABLE F-1	TABLE F-2
ATLANTIC	4.05	4.22	**1.33**	**1.34**	4.14	4.27	3.98	4.09	4.33	4.28	4.09	1.52
BERGEN	4.03	4.19	**1.35**	**1.33**	4.16	4.38	3.99	4.11	4.43	4.39	4.11	1.53
BURLINGTON	4.03	4.20	**1.33**	**1.34**	4.13	4.30	3.96	4.08	4.35	4.30	4.08	1.46
CAMDEN	4.02	4.19	**1.34**	**1.33**	4.11	4.27	3.95	4.07	4.32	4.28	4.07	1.52
CAPE MAY	4.03	4.21	**1.33**	**1.35**	4.12	4.26	3.95	4.07	4.32	4.27	4.07	1.52
CUMBERLAND	4.05	4.20	**1.34**	**1.36**	4.12	4.26	3.97	4.08	4.32	4.26	4.08	1.52
ESSEX	4.03	4.17	**1.33**	**1.33**	4.15	4.37	3.98	4.11	4.43	4.38	4.11	1.53
GLOUCESTER	4.02	4.16	**1.33**	**1.32**	4.10	4.26	3.95	4.06	4.31	4.27	4.06	1.52
HUDSON	4.12	4.29	**1.37**	**1.37**	4.24	4.45	4.07	4.20	4.51	4.49	4.20	1.53
HUNTERDON	4.04	4.24	**1.33**	**1.36**	4.15	4.32	3.97	4.10	4.39	4.32	4.10	1.52
MERCER	4.05	4.20	**1.34**	**1.36**	4.15	4.33	3.99	4.11	4.39	4.33	4.11	1.53
MIDDLESEX	4.04	4.22	**1.35**	**1.34**	4.16	4.36	3.99	4.12	4.42	4.37	4.12	1.53
MONMOUTH	4.03	4.20	**1.34**	**1.34**	4.14	4.32	3.97	4.09	4.39	4.31	4.09	1.53
MORRIS	4.04	4.20	**1.33**	**1.34**	4.13	4.30	3.96	4.09	4.37	4.28	4.09	1.53
OCEAN	4.04	4.18	**1.34**	**1.35**	4.12	4.30	3.96	4.08	4.35	4.29	4.08	1.52
PASSAIC	4.04	4.20	**1.35**	**1.33**	4.18	4.41	4.02	4.14	4.45	4.42	4.14	1.53
SALEM	4.03	4.21	**1.35**	**1.34**	4.12	4.27	3.96	4.08	4.32	4.28	4.08	1.51
SOMERSET	4.04	4.21	**1.33**	**1.37**	4.15	4.34	3.98	4.11	4.40	4.33	4.11	1.53
SUSSEX	4.08	4.27	**1.34**	**1.33**	4.18	4.33	4.01	4.13	4.40	4.33	4.13	1.51
UNION	4.05	4.20	**1.35**	**1.34**	4.16	4.36	4.00	4.12	4.42	4.37	4.12	1.53
WARREN	3.97	4.08	**1.31**	**1.33**	4.07	4.21	3.92	4.02	4.23	4.19	4.02	1.52
STATE AVERAGE	4.04	4.20	1.33	1.34	4.14	4.32	3.98	4.10	4.37	4.32	4.10	1.52

NOTE: Union labor rates are used in computing all of the above conversion factors with the exception of the P.F. Series Farm Buildings*

Use table R-1 and R-2 when converting from the 1975 base costs, employ tables RR-1 and RR-2 to convert from the 2001 base year**

*REVISED 10- 2009

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER 2010

TO BE APPLIED TO THE REAL PROPERTY APPRAISAL MANUAL FOR NEW JERSEY ASSESSORS

	RESIDENCES 1975 SERIES**		**RESIDENCES R-12 - R-54 2001 SERIES ****		APARTMENTS, HOTELS MOTELS AND OFFICE BUILDINGS		COMMERCIAL - INDUSTRIAL BUILDINGS				FARM BUILDINGS	
COUNTY	WOOD FRAME	BRICK OR VENEER	**WOOD FRAME**	**BRICK OR VENEER**	MASONRY &WOOD 101,102 103, 145	STEEL & CONCRETE 104, 105 106	WOOD FRAME 101, 102 123, 133	WOOD & MASONRY 103, 124 126, 134 136	STEEL & MASONRY 105, 107, 108 109, 125,127 135, 137	FIRE RESISTANT 104, 106	WOOD & MASONRY WOOD FRAME 150, 151 152, 153 154,156	POST & FRAME* PF 157 -THRU- 162
	TABLE R-1	TABLE R-2	**TABLE RR-1**	**TABLE RR-2**	TABLE C-1	TABLE C-2	TABLE C-3	TABLE C-4	TABLE C-5	TABLE C-6	TABLE F-1	TABLE F-2
ATLANTIC	4.14	4.32	**1.36**	**1.37**	4.29	4.60	4.09	4.27	4.69	4.55	4.27	1.59
BERGEN	4.12	4.29	**1.38**	**1.36**	4.32	4.74	4.11	4.31	4.84	4.69	4.31	1.60
BURLINGTON	4.12	4.30	**1.36**	**1.37**	4.28	4.62	4.08	4.27	4.71	4.57	4.27	1.53
CAMDEN	4.11	4.29	**1.37**	**1.36**	4.27	4.59	4.06	4.25	4.68	4.54	4.25	1.59
CAPE MAY	4.12	4.31	**1.36**	**1.38**	4.27	4.59	4.07	4.25	4.68	4.54	4.25	1.59
CUMBERLAND	4.14	4.30	**1.37**	**1.39**	4.28	4.59	4.08	4.26	4.67	4.53	4.26	1.59
ESSEX	4.12	4.28	**1.36**	**1.37**	4.31	4.74	4.11	4.31	4.84	4.69	4.31	1.60
GLOUCESTER	4.11	4.26	**1.36**	**1.35**	4.25	4.59	4.06	4.24	4.66	4.53	4.24	1.59
HUDSON	4.21	4.39	**1.40**	**1.40**	4.40	4.82	4.19	4.40	4.92	4.79	4.40	1.60
HUNTERDON	4.14	4.34	**1.36**	**1.39**	4.31	4.69	4.09	4.30	4.80	4.62	4.30	1.59
MERCER	4.14	4.31	**1.37**	**1.40**	4.31	4.69	4.10	4.31	4.80	4.63	4.31	1.60
MIDDLESEX	4.13	4.32	**1.38**	**1.37**	4.33	4.73	4.12	4.32	4.83	4.67	4.32	1.60
MONMOUTH	4.14	4.31	**1.38**	**1.38**	4.31	4.70	4.11	4.32	4.81	4.63	4.32	1.60
MORRIS	4.13	4.30	**1.36**	**1.37**	4.29	4.67	4.09	4.29	4.78	4.58	4.29	1.60
OCEAN	4.13	4.28	**1.37**	**1.38**	4.28	4.63	4.09	4.27	4.71	4.56	4.27	1.59
PASSAIC	4.13	4.30	**1.38**	**1.36**	4.35	4.78	4.15	4.35	4.86	4.72	4.35	1.60
SALEM	4.12	4.31	**1.38**	**1.37**	4.28	4.59	4.08	4.26	4.68	4.54	4.26	1.58
SOMERSET	4.13	4.31	**1.36**	**1.40**	4.32	4.70	4.11	4.31	4.81	4.63	4.31	1.60
SUSSEX	4.17	4.37	**1.37**	**1.36**	4.35	4.69	4.14	4.33	4.81	4.63	4.33	1.58
UNION	4.14	4.30	**1.38**	**1.37**	4.33	4.73	4.12	4.32	4.83	4.67	4.32	1.60
WARREN	4.06	4.18	**1.34**	**1.36**	4.22	4.56	4.04	4.21	4.62	4.48	4.21	1.59
STATE AVERAGE	4.13	4.30	1.37	1.37	4.30	4.67	4.10	4.29	4.76	4.61	4.29	1.59

NOTE: Union labor rates are used in computing all of the above conversion factors with the exception of the P.F. Series Farm Buildings*

Use table R-1 and R-2 when converting from the 1975 base costs, employ tables RR-1 and RR-2 to convert from the 2001 base year**

*REVISED 10- 2010

BUILDING REPLACEMENT COST CONVERSION FACTORS

TO BE APPLIED TO NEW JERSEY MANUAL FOR BILLBOARD STRUCTURE COSTS

	WOOD STRUCTURES		STEEL STRUCTURES		STEEL MONOPOLES
2004 STATE AVERAGE	1.00		1.00		1.00
2005 STATE AVERAGE	1.01		1.04		1.04
2006 STATE AVERAGE	1.02		1.06		1.06
2007 STATE AVERAGE	1.02		1.10		1.10
2008 STATE AVERAGE	1.06		1.14		1.14
2009 STATE AVERAGE	1.06		1.14		1.14
2010 STATE AVERAGE	1.06		1.29		1.27

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER 2011

TO BE APPLIED TO THE REAL PROPERTY APPRAISAL MANUAL FOR NEW JERSEY ASSESSORS

	RESIDENCES 1975 SERIES**		**RESIDENCES R-12 - R-54 2001 SERIES ****		APARTMENTS, HOTELS MOTELS AND OFFICE BUILDINGS		COMMERCIAL - INDUSTRIAL BUILDINGS				FARM BUILDINGS	
COUNTY	WOOD FRAME	BRICK OR VENEER	**WOOD FRAME**	**BRICK OR VENEER**	MASONRY &WOOD 101,102 103, 145	STEEL & CONCRETE 104, 105 106	WOOD FRAME 101, 102 123, 133	WOOD & MASONRY 103, 124 126, 134 136	STEEL & MASONRY 105, 107, 108 109, 125,127 135, 137	FIRE RESISTANT 104, 106	WOOD & MASONRY WOOD FRAME 150, 151 152, 153 154,156	POST & FRAME* PF 157 -THRU- 162
	TABLE R-1	TABLE R-2	**TABLE RR-1**	**TABLE RR-2**	TABLE C-1	TABLE C-2	TABLE C-3	TABLE C-4	TABLE C-5	TABLE C-6	TABLE F-1	TABLE F-2
ATLANTIC	4.23	4.40	**1.39**	**1.40**	4.45	5.01	4.19	4.47	5.18	4.92	4.47	1.65
BERGEN	4.21	4.37	**1.41**	**1.39**	4.49	5.19	4.21	4.52	5.39	5.10	4.52	1.66
BURLINGTON	4.21	4.38	**1.39**	**1.40**	4.44	5.01	4.18	4.46	5.18	4.92	4.46	1.59
CAMDEN	4.19	4.36	**1.40**	**1.38**	4.42	4.98	4.16	4.44	5.15	4.90	4.44	1.65
CAPE MAY	4.21	4.39	**1.39**	**1.41**	4.43	5.00	4.17	4.45	5.17	4.91	4.45	1.65
CUMBERLAND	4.22	4.38	**1.40**	**1.42**	4.44	4.99	4.18	4.46	5.16	4.90	4.46	1.65
ESSEX	4.21	4.36	**1.39**	**1.40**	4.49	5.19	4.20	4.52	5.39	5.09	4.52	1.66
GLOUCESTER	4.19	4.33	**1.39**	**1.37**	4.41	4.98	4.16	4.43	5.13	4.89	4.43	1.65
HUDSON	4.30	4.47	**1.43**	**1.43**	4.58	5.27	4.29	4.61	5.47	5.20	4.61	1.66
HUNTERDON	4.22	4.42	**1.39**	**1.42**	4.48	5.12	4.18	4.50	5.33	5.01	4.50	1.65
MERCER	4.23	4.39	**1.40**	**1.43**	4.48	5.13	4.20	4.51	5.33	5.03	4.51	1.66
MIDDLESEX	4.23	4.41	**1.41**	**1.40**	4.51	5.18	4.22	4.53	5.38	5.08	4.53	1.66
MONMOUTH	4.21	4.38	**1.40**	**1.40**	4.47	5.14	4.19	4.50	5.34	5.02	4.50	1.66
MORRIS	4.22	4.39	**1.39**	**1.40**	4.47	5.12	4.18	4.50	5.32	4.99	4.50	1.66
OCEAN	4.21	4.36	**1.40**	**1.41**	4.43	5.02	4.18	4.46	5.18	4.92	4.46	1.65
PASSAIC	4.22	4.38	**1.41**	**1.39**	4.52	5.23	4.25	4.56	5.41	5.13	4.56	1.66
SALEM	4.20	4.38	**1.41**	**1.39**	4.43	4.98	4.17	4.45	5.15	4.89	4.45	1.64
SOMERSET	4.23	4.39	**1.39**	**1.43**	4.49	5.16	4.20	4.52	5.36	5.04	4.52	1.66
SUSSEX	4.26	4.45	**1.40**	**1.38**	4.52	5.14	4.23	4.54	5.36	5.04	4.54	1.64
UNION	4.23	4.38	**1.41**	**1.40**	4.50	5.18	4.22	4.53	5.37	5.08	4.53	1.66
WARREN	4.15	4.26	**1.37**	**1.39**	4.39	5.01	4.14	4.42	5.17	4.89	4.42	1.65
STATE AVERAGE	4.22	4.38	1.40	1.40	4.47	5.10	4.20	4.49	5.28	5.00	4.49	1.65

NOTE: Union labor rates are used in computing all of the above conversion factors with the exception of the P.F. Series Farm Buildings*

Use table R-1 and R-2 when converting from the 1975 base costs, employ tables RR-1 and RR-2 to convert from the 2001 base year**

*REVISED 10- 2011

BUILDING REPLACEMENT COST CONVERSION FACTORS

TO BE APPLIED TO NEW JERSEY MANUAL FOR BILLBOARD STRUCTURE COSTS

	WOOD STRUCTURES		STEEL STRUCTURES		STEEL MONOPOLES
2004 STATE AVERAGE	1.00		1.00		1.00
2005 STATE AVERAGE	1.01		1.04		1.04
2006 STATE AVERAGE	1.02		1.06		1.06
2007 STATE AVERAGE	1.02		1.10		1.10
2008 STATE AVERAGE	1.06		1.14		1.14
2009 STATE AVERAGE	1.06		1.14		1.14
2010 STATE AVERAGE	1.06		1.29		1.27
2011 STATE AVERAGE	1.08		1.44		1.41

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER 2012

TO BE APPLIED TO THE REAL PROPERTY APPRAISAL MANUAL FOR NEW JERSEY ASSESSORS

	RESIDENCES 1975 SERIES**		**RESIDENCES R-12 - R-54 2001 SERIES ****		APARTMENTS, HOTELS MOTELS AND OFFICE BUILDINGS		COMMERCIAL - INDUSTRIAL BUILDINGS				FARM BUILDINGS	
COUNTY	WOOD FRAME	BRICK OR VENEER	**WOOD FRAME**	**BRICK OR VENEER**	MASONRY &WOOD 101,102 103, 145	STEEL & CONCRETE 104, 105 106	WOOD FRAME 101, 102 123, 133	WOOD & MASONRY 103, 124 126, 134 136	STEEL & MASONRY 105, 107, 108 109, 125,127 135, 137	FIRE RESISTANT 104, 106	WOOD & MASONRY WOOD FRAME 150, 151 152, 153 154,156	POST & FRAME* PF 157 -THRU- 162
	TABLE R-1	TABLE R-2	**TABLE RR-1**	**TABLE RR-2**	TABLE C-1	TABLE C-2	TABLE C-3	TABLE C-4	TABLE C-5	TABLE C-6	TABLE F-1	TABLE F-2
ATLANTIC	4.36	4.52	**1.41**	**1.43**	4.68	5.55	4.33	4.75	5.85	5.40	4.75	1.65
BERGEN	4.32	4.48	**1.44**	**1.41**	4.74	5.83	4.34	4.82	6.19	5.66	4.82	1.66
BURLINGTON	4.34	4.50	**1.43**	**1.43**	4.66	5.56	4.32	4.73	5.86	5.41	4.73	1.59
CAMDEN	4.32	4.49	**1.44**	**1.42**	4.65	5.53	4.30	4.71	5.83	5.39	4.71	1.65
CAPE MAY	4.33	4.51	**1.43**	**1.44**	4.66	5.54	4.31	4.73	5.84	5.39	4.73	1.65
CUMBERLAND	4.35	4.50	**1.44**	**1.45**	4.66	5.54	4.32	4.74	5.84	5.39	4.74	1.65
ESSEX	4.32	4.46	**1.43**	**1.43**	4.73	5.83	4.34	4.82	6.18	5.66	4.82	1.66
GLOUCESTER	4.32	4.45	**1.43**	**1.41**	4.64	5.52	4.30	4.71	5.81	5.38	4.71	1.65
HUDSON	4.41	4.57	**1.47**	**1.46**	4.82	5.90	4.42	4.91	6.27	5.76	4.91	1.66
HUNTERDON	4.35	4.54	**1.43**	**1.45**	4.73	5.77	4.32	4.82	6.14	5.59	4.82	1.65
MERCER	4.35	4.50	**1.44**	**1.46**	4.73	5.77	4.34	4.82	6.13	5.60	4.82	1.66
MIDDLESEX	4.34	4.51	**1.45**	**1.43**	4.75	5.82	4.35	4.84	6.18	5.65	4.84	1.66
MONMOUTH	4.33	4.48	**1.44**	**1.43**	4.71	5.77	4.31	4.80	6.13	5.58	4.80	1.66
MORRIS	4.33	4.49	**1.43**	**1.43**	4.71	5.75	4.32	4.80	6.12	5.55	4.80	1.66
OCEAN	4.33	4.47	**1.44**	**1.44**	4.66	5.57	4.31	4.73	5.86	5.40	4.73	1.65
PASSAIC	4.34	4.49	**1.45**	**1.42**	4.77	5.88	4.39	4.87	6.22	5.71	4.87	1.66
SALEM	4.33	4.51	**1.45**	**1.43**	4.66	5.53	4.31	4.72	5.83	5.39	4.72	1.64
SOMERSET	4.34	4.49	**1.43**	**1.46**	4.73	5.79	4.34	4.82	6.15	5.60	4.82	1.66
SUSSEX	4.37	4.55	**1.44**	**1.42**	4.76	5.78	4.37	4.85	6.16	5.60	4.85	1.64
UNION	4.34	4.48	**1.45**	**1.43**	4.74	5.82	4.36	4.83	6.17	5.64	4.83	1.66
WARREN	4.26	4.36	**1.41**	**1.42**	4.63	5.63	4.27	4.72	5.96	5.44	4.72	1.65
STATE AVERAGE	4.34	4.49	1.44	1.43	4.71	5.70	4.33	4.79	6.03	5.53	4.79	1.65

NOTE: Union labor rates are used in computing all of the above conversion factors with the exception of the P.F. Series Farm Buildings*

Use table R-1 and R-2 when converting from the 1975 base costs, employ tables RR-1 and RR-2 to convert from the 2001 base year**

*REVISED 8- 2012

BUILDING REPLACEMENT COST CONVERSION FACTORS

TO BE APPLIED TO NEW JERSEY MANUAL FOR BILLBOARD STRUCTURE COSTS

	WOOD STRUCTURES		STEEL STRUCTURES		STEEL MONOPOLES
2004 STATE AVERAGE	1.00		1.00		1.00
2005 STATE AVERAGE	1.01		1.04		1.04
2006 STATE AVERAGE	1.02		1.06		1.06
2007 STATE AVERAGE	1.02		1.10		1.10
2008 STATE AVERAGE	1.06		1.14		1.14
2009 STATE AVERAGE	1.06		1.14		1.14
2010 STATE AVERAGE	1.06		1.29		1.27
2011 STATE AVERAGE	1.08		1.44		1.41
2012 STATE AVERAGE	1.11		1.54		1.50

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BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER 2013

TO BE APPLIED TO THE REAL PROPERTY APPRAISAL MANUAL FOR NEW JERSEY ASSESSORS

	RESIDENCES 1975 SERIES**		**RESIDENCES R-12 - R-54 2001 SERIES ****		APARTMENTS, HOTELS MOTELS AND OFFICE BUILDINGS		COMMERCIAL - INDUSTRIAL BUILDINGS				FARM BUILDINGS	
COUNTY	WOOD FRAME	BRICK OR VENEER	**WOOD FRAME**	**BRICK OR VENEER**	MASONRY &WOOD 101,102 103, 145	STEEL & CONCRETE 104, 105 106	WOOD FRAME 101, 102 123, 133	WOOD & MASONRY 103, 124 126, 134 136	STEEL & MASONRY 105, 107, 108 109, 125,127 135, 137	FIRE RESISTANT 104, 106	WOOD & MASONRY WOOD FRAME 150, 151 152, 153 154,156	POST & FRAME* PF 157 -THRU- 162
	TABLE R-1	TABLE R-2	**TABLE RR-1**	**TABLE RR-2**	TABLE C-1	TABLE C-2	TABLE C-3	TABLE C-4	TABLE C-5	TABLE C-6	TABLE F-1	TABLE F-2
ATLANTIC	4.47	4.64	**1.44**	**1.47**	4.95	6.30	4.46	5.09	6.83	6.08	5.09	1.62
BERGEN	4.45	4.61	**1.47**	**1.44**	5.04	6.70	4.48	5.22	7.32	6.44	5.22	1.63
BURLINGTON	4.45	4.61	**1.46**	**1.46**	4.93	6.31	4.44	5.08	6.84	6.08	5.08	1.56
CAMDEN	4.44	4.60	**1.48**	**1.45**	4.92	6.30	4.43	5.07	6.83	6.08	5.07	1.62
CAPE MAY	4.45	4.62	**1.47**	**1.48**	4.92	6.30	4.43	5.07	6.83	6.06	5.07	1.62
CUMBERLAND	4.47	4.62	**1.47**	**1.49**	4.93	6.29	4.45	5.08	6.82	6.06	5.08	1.62
ESSEX	4.45	4.59	**1.47**	**1.48**	5.03	6.70	4.47	5.21	7.31	6.44	5.21	1.63
GLOUCESTER	4.44	4.57	**1.46**	**1.45**	4.91	6.30	4.43	5.06	6.81	6.07	5.06	1.62
HUDSON	4.54	4.71	**1.51**	**1.52**	5.13	6.78	4.56	5.31	7.40	6.54	5.31	1.63
HUNTERDON	4.47	4.66	**1.46**	**1.49**	5.03	6.63	4.45	5.20	7.26	6.36	5.20	1.62
MERCER	4.47	4.61	**1.48**	**1.50**	5.01	6.62	4.46	5.20	7.25	6.36	5.20	1.63
MIDDLESEX	4.46	4.63	**1.49**	**1.48**	5.04	6.67	4.48	5.22	7.30	6.41	5.22	1.63
MONMOUTH	4.45	4.60	**1.48**	**1.48**	5.00	6.63	4.45	5.18	7.25	6.35	5.18	1.63
MORRIS	4.47	4.62	**1.48**	**1.48**	5.01	6.62	4.45	5.20	7.25	6.33	5.20	1.63
OCEAN	4.45	4.59	**1.48**	**1.48**	4.93	6.32	4.44	5.08	6.84	6.08	5.08	1.62
PASSAIC	4.48	4.63	**1.51**	**1.47**	5.08	6.75	4.53	5.27	7.35	6.48	5.27	1.63
SALEM	4.45	4.62	**1.49**	**1.46**	4.93	6.30	4.44	5.08	6.83	6.07	5.08	1.61
SOMERSET	4.47	4.63	**1.47**	**1.52**	5.04	6.66	4.48	5.22	7.28	6.38	5.22	1.63
SUSSEX	4.51	4.69	**1.49**	**1.47**	5.07	6.65	4.51	5.24	7.29	6.38	5.24	1.61
UNION	4.48	4.62	**1.51**	**1.49**	5.05	6.69	4.49	5.23	7.30	6.42	5.23	1.63
WARREN	4.38	4.47	**1.45**	**1.46**	4.92	6.49	4.40	5.10	7.07	6.21	5.10	1.62
STATE AVERAGE	4.46	4.62	1.48	1.48	4.99	6.52	4.46	5.16	7.11	6.27	5.16	1.62

NOTE: Union labor rates are used in computing all of the above conversion factors with the exception of the P.F. Series Farm Buildings*

Use table R-1 and R-2 when converting from the 1975 base costs, employ tables RR-1 and RR-2 to convert from the 2001 base year**

*REVISED 8- 2013

BUILDING REPLACEMENT COST CONVERSION FACTORS

TO BE APPLIED TO NEW JERSEY MANUAL FOR BILLBOARD STRUCTURE COSTS

	WOOD STRUCTURES		STEEL STRUCTURES		STEEL MONOPOLES
2004 STATE AVERAGE	1.00		1.00		1.00
2005 STATE AVERAGE	1.01		1.04		1.04
2006 STATE AVERAGE	1.02		1.06		1.06
2007 STATE AVERAGE	1.02		1.10		1.10
2008 STATE AVERAGE	1.06		1.14		1.14
2009 STATE AVERAGE	1.06		1.14		1.14
2010 STATE AVERAGE	1.06		1.29		1.27
2011 STATE AVERAGE	1.08		1.44		1.41
2012 STATE AVERAGE	1.11		1.54		1.50
2013 STATE AVERAGE	1.15		1.61		1.57

Revised 8-2013

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER 2014

TO BE APPLIED TO THE REAL PROPERTY APPRAISAL MANUAL FOR NEW JERSEY ASSESSORS

	RESIDENCES 1975 SERIES**		RESIDENCES R-12 - R-54 2001 SERIES**		APARTMENTS, HOTELS MOTELS, & OFFICE BUILDINGS		COMMERICAL - INDUSTRIAL BUILDINGS				FARM BUILDINGS	
COUNTY	WOOD FRAME	BRICK OR VENEER	WOOD FRAME	BRICK OR VENEER	MASONRY & WOOD 101, 102 103, 145	STEEL & CONCRETE 104, 105 106	WOOD FRAME 101, 102 123, 133	WOOD & MASONARY 103, 124 126, 134 136	STEEL & MASONARY 105, 107, 108, 109, 125, 127, 135, 137, 138	FIRE RESISTANT 104, 106	WOOD & MASONRY, WOOD FRAME 150 THRU 156	POST & FRAME PF 157 THRU 164
	TABLE R-1	TABLE R-2	TABLE RR-1	TABLE RR-2	TABLE C-1	TABLE C-2	TABLE C-3	TABLE C-4	TABLE C-5	TABLE C-6	TABLE F-1	TABLE F-2
Atlantic	4.57	4.73	1.47	1.50	5.28	7.44	4.54	5.54	8.35	7.11	5.54	1.63
Bergen	4.55	4.70	1.50	1.47	5.43	8.08	4.56	5.75	9.15	7.68	5.75	1.64
Burlington	4.55	4.70	1.49	1.49	5.26	7.46	4.52	5.52	8.35	7.11	5.52	1.57
Camden	4.54	4.70	1.51	1.48	5.25	7.44	4.51	5.51	8.34	7.11	5.51	1.63
Cape May	4.55	4.71	1.50	1.51	5.25	7.43	4.51	5.52	8.34	7.09	5.52	1.63
Cumberland	4.57	4.71	1.50	1.52	5.26	7.43	4.53	5.53	8.33	7.09	5.53	1.63
Essex	4.55	4.68	1.50	1.51	5.41	8.07	4.55	5.73	9.14	7.67	5.73	1.64
Gloucester	4.54	4.66	1.49	1.48	5.24	7.43	4.51	5.50	8.33	7.09	5.50	1.63
Hudson	4.65	4.81	1.55	1.55	5.52	8.16	4.65	5.84	9.24	7.79	5.84	1.64
Hunterdon	4.57	4.75	1.49	1.52	5.41	8.00	4.54	5.73	9.08	7.59	5.73	1.63
Mercer	4.57	4.71	1.51	1.53	5.40	8.00	4.55	5.72	9.07	7.59	5.72	1.64
Middlesex	4.55	4.71	1.52	1.51	5.42	8.05	4.56	5.74	9.13	7.65	5.74	1.64
Monmouth	4.55	4.69	1.51	1.51	5.40	8.01	4.53	5.71	9.08	7.59	5.71	1.64
Morris	4.56	4.70	1.51	1.51	5.39	7.99	4.54	5.72	9.08	7.57	5.72	1.64
Ocean	4.55	4.68	1.51	1.51	5.27	7.52	4.53	5.54	8.43	7.16	5.54	1.63
Passaic	4.57	4.72	1.54	1.50	5.46	8.12	4.61	5.79	9.18	7.73	5.79	1.64
Salem	4.55	4.72	1.52	1.49	5.26	7.44	4.53	5.52	8.34	7.10	5.52	1.62
Somerset	4.56	4.71	1.50	1.55	5.42	8.04	4.56	5.74	9.11	7.62	5.74	1.64
Sussex	4.59	4.76	1.52	1.49	5.45	8.02	4.59	5.76	9.11	7.61	5.76	1.62
Union	4.57	4.70	1.54	1.52	5.43	8.06	4.58	5.75	9.13	7.66	5.75	1.64
Warren	4.47	4.56	1.48	1.49	5.33	7.96	4.49	5.65	9.03	7.54	5.65	1.63
State Average	4.56	4.71	1.51	1.51	5.36	7.82	4.55	5.66	8.83	7.44	5.66	1.63

NOTE: Union labor rates are used in computing all of the above conversion factors with the exception of the P.F. Series Farm Buildings*

Use table R-1 and R-2 when converting from the 1975 base cost, employ tables RR-1 and RR-2 to convert from the 2001 base year**

*REVISED: September 2014

BUILDING REPLACEMENT COST CONVERSION FACTORS

TO BE APPLIED TO NEW JERSEY MANUAL FOR BILLBOARD STRUCTURE COSTS

	WOOD STRUCTURES	STEEL STRUCTURES	STEEL MONOPOLES
2004 STATE AVERAGE	1.00	1.00	1.00
2005 STATE AVERAGE	1.01	1.04	1.04
2006 STATE AVERAGE	1.02	1.06	1.06
2007 STATE AVERAGE	1.02	1.10	1.10
2008 STATE AVERAGE	1.06	1.14	1.14
2009 STATE AVERAGE	1.06	1.14	1.14
2010 STATE AVERAGE	1.06	1.29	1.27
2011 STATE AVERAGE	1.08	1.44	1.41
2012 STATE AVERAGE	1.11	1.54	1.50
2013 STATE AVERAGE	1.15	1.61	1.57
2014 STATE AVERAGE	1.18	1.75	1.70

Revised 9/2014

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER 2015
TO BE APPLIED TO THE REAL PROPERTY APPRAISAL MANUAL FOR NEW JERSEY ASSESSORS

	RESIDENCES 1975 SERIES**		RESIDENCES R-12 - R-54 2001 SERIES**		APARTMENTS, HOTELS, MOTELS & OFFICE BUILDINGS		COMMERICAL - INDUSTRIAL BUILDINGS				FARM BUILDINGS	
County	WOOD FRAME	BRICK OR VENEER	WOOD FRAME	BRICK OR VENEER	MASONRY & WOOD 101, 102 103, 145	STEEL & CONCRETE 104, 105 106	WOOD FRAME 101, 102 123, 133	WOOD & MASONRY 103, 124 126, 134 136	STEEL & MASONRY 105, 107 108, 109 125, 127 135, 137 138	FIRE RESISTANT 104, 106	WOOD & MASONRY, WOOD FRAME 150 THRU 156	POST & FRAME PF 157 THRU 164
	TABLE R-1	TABLE R-2	TABLE RR-1	TABLE RR-2	TABLE C1	TABLE C2	TABLE C3	TABLE C4	TABLE C5	TABLE C6	TABLE F1	TABLE F2
Atlantic	4.68	4.84	1.51	1.53	5.77	9.20	4.64	6.22	10.70	8.67	6.22	1.59
Bergen	4.66	4.81	1.54	1.51	5.97	10.11	4.66	6.52	11.87	9.49	6.52	1.60
Burlington	4.66	4.81	1.53	1.53	5.75	9.21	4.62	6.20	10.70	8.67	6.20	1.53
Camden	4.65	4.81	1.55	1.52	5.74	9.19	4.61	6.18	10.68	8.66	6.18	1.59
Cape May	4.66	4.82	1.54	1.55	5.74	9.19	4.61	6.19	10.69	8.66	6.19	1.59
Cumberland	4.68	4.82	1.54	1.56	5.75	9.19	4.63	6.21	10.68	8.65	6.21	1.59
Essex	4.67	4.80	1.54	1.55	5.97	10.11	4.66	6.51	11.87	9.49	6.51	1.60
Gloucester	4.65	4.77	1.53	1.52	5.72	9.18	4.61	6.18	10.67	8.65	6.18	1.59
Hudson	4.76	4.91	1.59	1.58	6.06	10.19	4.75	6.60	11.96	9.59	6.60	1.60
Hunterdon	4.68	4.86	1.53	1.56	5.96	10.04	4.64	6.50	11.81	9.40	6.50	1.59
Mercer	4.68	4.82	1.55	1.57	5.95	10.03	4.64	6.49	11.80	9.40	6.49	1.60
Middlesex	4.68	4.84	1.56	1.55	5.98	10.09	4.67	6.52	11.86	9.46	6.52	1.60
Monmouth	4.66	4.81	1.55	1.55	5.95	10.04	4.63	6.49	11.82	9.40	6.49	1.60
Morris	4.69	4.83	1.55	1.55	5.96	10.04	4.64	6.50	11.82	9.39	6.50	1.60
Ocean	4.67	4.79	1.55	1.55	5.76	9.28	4.63	6.22	10.79	8.72	6.22	1.59
Passaic	4.68	4.83	1.58	1.54	6.01	10.15	4.71	6.56	11.90	9.53	6.56	1.60
Salem	4.66	4.83	1.56	1.53	5.75	9.19	4.62	6.20	10.68	8.66	6.20	1.58
Somerset	4.69	4.84	1.54	1.59	5.98	10.08	4.66	6.52	11.85	9.44	6.52	1.60
Sussex	4.73	4.90	1.57	1.54	6.01	10.07	4.70	6.55	11.85	9.44	6.55	1.58
Union	4.69	4.83	1.58	1.56	5.99	10.10	4.68	6.53	11.87	9.47	6.53	1.60
Warren	4.59	4.68	1.52	1.53	5.89	10.00	4.59	6.43	11.76	9.35	6.43	1.59
State Average	4.67	4.82	1.55	1.55	5.89	9.75	4.65	6.40	11.41	9.15	6.40	1.59

NOTE: Union labor rates are used in computing all of the above conversion factors with the exception of the P.F. Series Farm Buildings.*
Use table R-1 and R-2 when converting from the 1975 base cost, employ tables RR-1 and RR-2 to convert from the 2001 base year**

*REVISED: August, 2015

BUILDING REPLACEMENT COST CONVERSION FACTORS

TO BE APPLIED TO NEW JERSEY MANUAL FOR BILLBOARD STRUCTURE COSTS

	WOOD STRUCTURES	STEEL STRUCTURES	STEEL MONOPOLES
2004 STATE AVERAGE	1.00	1.00	1.00
2005 STATE AVERAGE	1.01	1.04	1.04
2006 STATE AVERAGE	1.02	1.06	1.06
2007 STATE AVERAGE	1.02	1.10	1.10
2008 STATE AVERAGE	1.06	1.14	1.14
2009 STATE AVERAGE	1.06	1.14	1.14
2010 STATE AVERAGE	1.06	1.29	1.27
2011 STATE AVERAGE	1.08	1.44	1.41
2012 STATE AVERAGE	1.11	1.54	1.50
2013 STATE AVERAGE	1.15	1.61	1.57
2014 STATE AVERAGE	1.18	1.75	1.70
2015 STATE AVERAGE	1.22	1.90	1.83

Revised: August, 2015

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER 2016
TO BE APPLIED TO THE REAL PROPERTY APPRAISAL MANUAL FOR NEW JERSEY ASSESSORS

	RESIDENCES 1975 SERIES**		RESIDENCES R-12 - R-54 2001 SERIES**		APARTMENTS, HOTELS, MOTELS & OFFICE BUILDINGS		COMMERICAL - INDUSTRIAL BUILDINGS				FARM BUILDINGS	
County	WOOD FRAME	BRICK OR VENEER	WOOD FRAME	BRICK OR VENEER	MASONRY & WOOD 101, 102 103, 145	STEEL & CONCRETE 104, 105 106	WOOD FRAME 101, 102 123, 133	WOOD & MASONRY 103, 124 126, 134 136	STEEL & MASONRY 105, 107 108, 109 125, 127 135, 137 138	FIRE RESISTANT 104, 106	WOOD & MASONRY, WOOD FRAME 150 THRU 156	POST & FRAME PF 157 THRU 164
	TABLE R-1	TABLE R-2	TABLE RR-1	TABLE RR-2	TABLE C1	TABLE C2	TABLE C3	TABLE C4	TABLE C5	TABLE C6	TABLE F1	TABLE F2
Atlantic	4.79	4.94	1.55	1.56	6.45	11.84	4.74	7.19	14.23	11.03	7.19	1.59
Bergen	4.77	4.91	1.58	1.54	6.79	13.33	4.76	7.69	16.18	12.36	7.69	1.60
Burlington	4.77	4.91	1.57	1.56	6.43	11.85	4.72	7.17	14.23	11.03	7.17	1.53
Camden	4.76	4.91	1.59	1.55	6.42	11.83	4.71	7.16	14.21	11.02	7.16	1.59
Cape May	4.77	4.92	1.58	1.58	6.43	11.83	4.71	7.16	14.22	11.01	7.16	1.59
Cumberland	4.79	4.92	1.58	1.59	6.44	11.83	4.73	7.18	14.22	11.01	7.18	1.59
Essex	4.78	4.90	1.58	1.58	6.79	13.33	4.76	7.69	16.18	12.36	7.69	1.60
Gloucester	4.76	4.87	1.57	1.55	6.41	11.82	4.70	7.15	14.20	11.01	7.15	1.59
Hudson	4.87	5.02	1.63	1.62	6.88	13.41	4.85	7.78	16.27	12.46	7.78	1.60
Hunterdon	4.79	4.97	1.57	1.60	6.78	13.26	4.74	7.68	16.12	12.28	7.68	1.59
Mercer	4.79	4.92	1.59	1.60	6.77	13.25	4.75	7.67	16.11	12.27	7.67	1.60
Middlesex	4.79	4.93	1.60	1.58	6.80	13.31	4.77	7.69	16.17	12.33	7.69	1.60
Monmouth	4.77	4.91	1.59	1.58	6.77	13.27	4.73	7.66	16.12	12.27	7.66	1.60
Morris	4.80	4.93	1.59	1.58	6.78	13.26	4.75	7.68	16.13	12.26	7.68	1.60
Ocean	4.78	4.89	1.59	1.58	6.48	12.06	4.73	7.25	14.51	11.21	7.25	1.59
Passaic	4.80	4.93	1.62	1.57	6.83	13.38	4.81	7.74	16.21	12.40	7.74	1.60
Salem	4.77	4.93	1.60	1.56	6.43	11.83	4.72	7.17	14.21	11.01	7.17	1.58
Somerset	4.80	4.94	1.58	1.62	6.80	13.30	4.77	7.70	16.16	12.31	7.70	1.60
Sussex	4.84	5.00	1.61	1.57	6.84	13.29	4.81	7.73	16.16	12.31	7.73	1.58
Union	4.80	4.93	1.62	1.59	6.81	13.32	4.78	7.71	16.18	12.34	7.71	1.60
Warren	4.70	4.77	1.56	1.56	6.70	13.22	4.69	7.60	16.06	12.22	7.60	1.59
State Average	4.79	4.92	1.59	1.58	6.66	12.75	4.75	7.50	15.43	11.83	7.50	1.59

* Union labor rates are used in computing all of the above conversion factors with the exception of the P.F. Series Farm Buildings.
**Use table R-1 and R-2 when converting from the 1975 base cost, employ tables RR-1 and RR-2 to convert from the 2001 base year

*REVISED: September, 2016

BUILDING REPLACEMENT COST CONVERSION FACTORS

TO BE APPLIED TO NEW JERSEY MANUAL FOR BILLBOARD STRUCTURE COSTS

	WOOD STRUCTURES	STEEL STRUCTURES	STEEL MONOPOLES
2004 STATE AVERAGE	1.00	1.00	1.00
2005 STATE AVERAGE	1.01	1.04	1.04
2006 STATE AVERAGE	1.02	1.06	1.06
2007 STATE AVERAGE	1.02	1.10	1.10
2008 STATE AVERAGE	1.06	1.14	1.14
2009 STATE AVERAGE	1.06	1.14	1.14
2010 STATE AVERAGE	1.06	1.29	1.27
2011 STATE AVERAGE	1.08	1.44	1.41
2012 STATE AVERAGE	1.11	1.54	1.50
2013 STATE AVERAGE	1.15	1.61	1.57
2014 STATE AVERAGE	1.18	1.75	1.70
2015 STATE AVERAGE	1.22	1.90	1.83
2016 STATE AVERAGE	1.25	2.10	2.01

Revised: September, 2016

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER 2017
TO BE APPLIED TO THE REAL PROPERTY APPRAISAL MANUAL FOR NEW JERSEY ASSESSORS

	RESIDENCES 1975 SERIES**		RESIDENCES R-12 - R-54 2001 SERIES**		APARTMENTS, HOTELS, MOTELS & OFFICE BUILDINGS		COMMERICAL - INDUSTRIAL BUILDINGS				FARM BUILDINGS	
County	WOOD FRAME	BRICK OR VENEER	WOOD FRAME	BRICK OR VENEER	MASONRY & WOOD 101, 102 103, 145	STEEL & CONCRETE 104, 105 106	WOOD FRAME 101, 102 123, 133	WOOD & MASONRY 103, 124 126, 134 136	STEEL & MASONRY 105, 107 108, 109 125, 127 135, 137 138	FIRE RESISTANT 104, 106	WOOD & MASONRY, WOOD FRAME 150 THRU 156	POST & FRAME PF 157 THRU 164
	TABLE R-1	TABLE R-2	TABLE RR-1	TABLE RR-2	TABLE C1	TABLE C2	TABLE C3	TABLE C4	TABLE C5	TABLE C6	TABLE F1	TABLE F2
Atlantic	4.95	5.08	1.60	1.60	7.52	15.99	4.90	8.72	19.76	14.72	8.72	1.64
Bergen	4.96	5.07	1.64	1.59	8.11	18.45	4.96	9.59	23.01	16.92	9.59	1.65
Burlington	4.92	5.04	1.62	1.60	7.50	16.01	4.87	8.70	19.76	14.72	8.70	1.58
Camden	4.92	5.05	1.64	1.60	7.49	15.99	4.87	8.69	19.75	14.72	8.69	1.64
Cape May	4.92	5.06	1.63	1.63	7.49	15.98	4.87	8.69	19.75	14.70	8.69	1.64
Cumberland	4.95	5.06	1.63	1.64	7.51	15.98	4.89	8.71	19.74	14.70	8.71	1.64
Essex	4.96	5.06	1.64	1.63	8.10	18.45	4.95	9.58	23.01	16.92	9.58	1.65
Gloucester	4.93	5.03	1.63	1.60	7.49	15.99	4.87	8.69	19.75	14.72	8.69	1.64
Hudson	5.06	5.19	1.69	1.68	8.20	18.54	5.06	9.69	23.10	17.03	9.69	1.65
Hunterdon	4.96	5.11	1.63	1.64	8.07	18.36	4.91	9.53	22.92	16.81	9.53	1.64
Mercer	4.95	5.06	1.64	1.65	8.05	18.34	4.90	9.51	22.90	16.80	9.51	1.65
Middlesex	4.94	5.08	1.65	1.63	8.08	18.40	4.93	9.54	22.95	16.86	9.54	1.65
Monmouth	4.93	5.05	1.64	1.63	8.05	18.36	4.89	9.51	22.91	16.79	9.51	1.65
Morris	4.96	5.07	1.64	1.63	8.06	18.35	4.91	9.53	22.91	16.78	9.53	1.65
Ocean	4.94	5.04	1.64	1.63	7.61	16.47	4.89	8.86	20.37	15.12	8.86	1.64
Passaic	4.95	5.07	1.67	1.62	8.12	18.47	4.97	9.59	23.00	16.93	9.59	1.65
Salem	4.94	5.09	1.66	1.61	7.52	16.00	4.89	8.72	19.76	14.73	8.72	1.63
Somerset	4.96	5.08	1.63	1.67	8.08	18.39	4.93	9.55	22.94	16.83	9.55	1.65
Sussex	5.01	5.15	1.67	1.62	8.12	18.38	4.97	9.58	22.95	16.83	9.58	1.63
Union	4.96	5.07	1.67	1.64	8.09	18.41	4.94	9.56	22.96	16.87	9.56	1.65
Warren	4.86	4.92	1.61	1.61	7.99	18.31	4.85	9.46	22.85	16.74	9.46	1.64
State Average	4.95	5.07	1.64	1.63	7.87	17.51	4.92	9.24	21.76	16.06	9.24	1.64

* Union labor rates are used in computing all of the above conversion factors with the exception of the P.F. Series Farm Buildings.
**Use table R-1 and R-2 when converting from the 1975 base cost, employ tables RR-1 and RR-2 to convert from the 2001 base year

*REVISED: August, 2017

BUILDING REPLACEMENT COST CONVERSION FACTORS

TO BE APPLIED TO NEW JERSEY MANUAL FOR BILLBOARD STRUCTURE COSTS

	WOOD STRUCTURES	STEEL STRUCTURES	STEEL MONOPOLES
2004 STATE AVERAGE	1.00	1.00	1.00
2005 STATE AVERAGE	1.01	1.04	1.04
2006 STATE AVERAGE	1.02	1.06	1.06
2007 STATE AVERAGE	1.02	1.10	1.10
2008 STATE AVERAGE	1.06	1.14	1.14
2009 STATE AVERAGE	1.06	1.14	1.14
2010 STATE AVERAGE	1.06	1.29	1.27
2011 STATE AVERAGE	1.08	1.44	1.41
2012 STATE AVERAGE	1.11	1.54	1.50
2013 STATE AVERAGE	1.15	1.61	1.57
2014 STATE AVERAGE	1.18	1.75	1.70
2015 STATE AVERAGE	1.22	1.90	1.83
2016 STATE AVERAGE	1.25	2.10	2.01
2017 STATE AVERAGE	1.33	2.35	2.24

Revised: August, 2017

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER 2018
TO BE APPLIED TO THE REAL PROPERTY APPRAISAL MANUAL FOR NEW JERSEY ASSESSORS

	RESIDENCES 1975 SERIES**		RESIDENCES R-12 - R-54 2001 SERIES**		APARTMENTS, HOTELS, MOTELS & OFFICE BUILDINGS		COMMERICAL - INDUSTRIAL BUILDINGS				FARM BUILDINGS	
County	WOOD FRAME	BRICK OR VENEER	WOOD FRAME	BRICK OR VENEER	MASONRY & WOOD 101, 102 103, 145	STEEL & CONCRETE 104, 105 106	WOOD FRAME 101, 102 123, 133	WOOD & MASONRY 103, 124 126, 134 136	STEEL & MASONRY 105, 107 108, 109 125, 127 135, 137 138	FIRE RESISTANT 104, 106	WOOD & MASONRY, WOOD FRAME 150 THRU 156	POST & FRAME PF 157 THRU 164
	TABLE R-1	TABLE R-2	TABLE RR-1	TABLE RR-2	TABLE C1	TABLE C2	TABLE C3	TABLE C4	TABLE C5	TABLE C6	TABLE F1	TABLE F2
Atlantic	5.22	5.31	1.69	1.67	9.24	22.60	5.20	11.18	28.51	20.56	11.18	1.70
Bergen	5.22	5.32	1.73	1.67	10.16	26.54	5.26	12.56	33.76	24.08	12.56	1.71
Burlington	5.18	5.28	1.71	1.68	9.21	22.60	5.17	11.15	28.50	20.55	11.15	1.64
Camden	5.18	5.29	1.73	1.68	9.21	22.60	5.16	11.15	28.51	20.56	11.15	1.70
Cape May	5.18	5.29	1.72	1.70	9.21	22.59	5.16	11.15	28.50	20.55	11.15	1.70
Cumberland	5.21	5.29	1.72	1.71	9.23	22.59	5.19	11.17	28.50	20.54	11.17	1.70
Essex	5.22	5.29	1.73	1.71	10.15	26.54	5.25	12.55	33.75	24.07	12.55	1.71
Gloucester	5.18	5.26	1.71	1.68	9.20	22.60	5.16	11.14	28.50	20.55	11.14	1.70
Hudson	5.32	5.42	1.78	1.76	10.26	26.62	5.36	12.65	33.84	24.18	12.65	1.71
Hunterdon	5.21	5.34	1.71	1.71	10.12	26.43	5.20	12.49	33.64	23.94	12.49	1.70
Mercer	5.20	5.28	1.72	1.72	10.10	26.41	5.19	12.47	33.62	23.93	12.47	1.71
Middlesex	5.20	5.30	1.74	1.70	10.13	26.48	5.22	12.50	33.69	24.00	12.50	1.71
Monmouth	5.18	5.28	1.72	1.71	10.10	26.44	5.19	12.47	33.64	23.94	12.47	1.71
Morris	5.21	5.30	1.72	1.70	10.11	26.43	5.20	12.49	33.64	23.93	12.49	1.71
Ocean	5.19	5.26	1.72	1.70	9.41	23.45	5.18	11.45	29.64	21.30	11.45	1.70
Passaic	5.22	5.31	1.76	1.70	10.18	26.56	5.27	12.56	33.74	24.08	12.56	1.71
Salem	5.20	5.32	1.75	1.69	9.23	22.60	5.18	11.17	28.51	20.56	11.17	1.69
Somerset	5.21	5.31	1.71	1.74	10.13	26.47	5.22	12.51	33.67	23.97	12.51	1.71
Sussex	5.27	5.38	1.76	1.70	10.18	26.46	5.28	12.55	33.69	23.98	12.55	1.69
Union	5.22	5.30	1.76	1.72	10.14	26.49	5.24	12.52	33.69	24.01	12.52	1.71
Warren	5.10	5.13	1.69	1.68	10.03	26.39	5.14	12.41	33.58	23.88	12.41	1.70
State Average	5.21	5.30	1.73	1.70	9.80	25.04	5.21	12.01	31.77	22.72	12.01	1.70

* Union labor rates are used in computing all of the above conversion factors with the exception of the P.F. Series Farm Buildings.
**Use table R-1 and R-2 when converting from the 1975 base cost, employ tables RR-1 and RR-2 to convert from the 2001 base year

*REVISED: September, 2018

BUILDING REPLACEMENT COST CONVERSION FACTORS

TO BE APPLIED TO NEW JERSEY MANUAL FOR BILLBOARD STRUCTURE COSTS

	WOOD STRUCTURES	STEEL STRUCTURES	STEEL MONOPOLES
2004 STATE AVERAGE	1.00	1.00	1.00
2005 STATE AVERAGE	1.01	1.04	1.04
2006 STATE AVERAGE	1.02	1.06	1.06
2007 STATE AVERAGE	1.02	1.10	1.10
2008 STATE AVERAGE	1.06	1.14	1.14
2009 STATE AVERAGE	1.06	1.14	1.14
2010 STATE AVERAGE	1.06	1.29	1.27
2011 STATE AVERAGE	1.08	1.44	1.41
2012 STATE AVERAGE	1.11	1.54	1.50
2013 STATE AVERAGE	1.15	1.61	1.57
2014 STATE AVERAGE	1.18	1.75	1.70
2015 STATE AVERAGE	1.22	1.90	1.83
2016 STATE AVERAGE	1.25	2.10	2.01
2017 STATE AVERAGE	1.33	2.35	2.24
2018 STATE AVERAGE	1.41	2.61	2.47

Revised: September, 2018

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER 2019
TO BE APPLIED TO THE REAL PROPERTY APPRAISAL MANUAL FOR NEW JERSEY ASSESSORS

	RESIDENCES 1975 SERIES**		RESIDENCES R-12 - R-54 2001 SERIES**		APARTMENTS, HOTELS, MOTELS & OFFICE BUILDINGS		COMMERICAL - INDUSTRIAL BUILDINGS				FARM BUILDINGS	
County	WOOD FRAME	BRICK OR VENEER	WOOD FRAME	BRICK OR VENEER	MASONRY & WOOD 101, 102 103, 145	STEEL & CONCRETE 104, 105 106	WOOD FRAME 101, 102 123, 133	WOOD & MASONRY 103, 124 126, 134 136	STEEL & MASONRY 105, 107 108, 109 125, 127 135, 137 138	FIRE RESISTANT 104, 106	WOOD & MASONRY, WOOD FRAME 150 THRU 156	POST & FRAME PF 157 THRU 164
	TABLE R-1	TABLE R-2	TABLE RR-1	TABLE RR-2	TABLE C1	TABLE C2	TABLE C3	TABLE C4	TABLE C5	TABLE C6	TABLE F1	TABLE F2
Atlantic	5.26	5.38	1.70	1.69	5.28	5.16	5.20	5.21	5.11	5.14	5.21	1.65
Bergen	5.27	5.39	1.75	1.69	5.33	5.29	5.26	5.28	5.24	5.28	5.28	1.66
Burlington	5.22	5.35	1.72	1.70	5.25	5.15	5.16	5.17	5.10	5.13	5.17	1.59
Camden	5.23	5.37	1.75	1.71	5.26	5.17	5.16	5.18	5.12	5.15	5.18	1.65
Cape May	5.23	5.36	1.74	1.72	5.25	5.15	5.16	5.18	5.10	5.13	5.18	1.65
Cumberland	5.25	5.36	1.73	1.73	5.27	5.15	5.19	5.20	5.10	5.12	5.20	1.65
Essex	5.26	5.36	1.74	1.73	5.32	5.28	5.25	5.27	5.24	5.28	5.27	1.66
Gloucester	5.23	5.33	1.73	1.70	5.25	5.16	5.16	5.18	5.10	5.14	5.18	1.65
Hudson	5.36	5.49	1.79	1.78	5.42	5.36	5.35	5.37	5.33	5.38	5.37	1.66
Hunterdon	5.25	5.41	1.72	1.73	5.28	5.16	5.19	5.20	5.12	5.14	5.20	1.65
Mercer	5.24	5.35	1.73	1.74	5.26	5.15	5.18	5.18	5.09	5.13	5.18	1.66
Middlesex	5.24	5.37	1.75	1.72	5.30	5.22	5.21	5.22	5.17	5.20	5.22	1.66
Monmouth	5.22	5.34	1.73	1.73	5.26	5.18	5.18	5.19	5.13	5.14	5.19	1.66
Morris	5.25	5.37	1.73	1.72	5.28	5.17	5.19	5.21	5.13	5.13	5.21	1.66
Ocean	5.23	5.33	1.73	1.72	5.26	5.18	5.17	5.19	5.13	5.15	5.19	1.65
Passaic	5.25	5.37	1.77	1.72	5.34	5.30	5.26	5.27	5.23	5.28	5.27	1.66
Salem	5.24	5.39	1.76	1.71	5.27	5.17	5.18	5.20	5.12	5.15	5.20	1.64
Somerset	5.25	5.37	1.72	1.76	5.30	5.21	5.21	5.22	5.16	5.18	5.22	1.66
Sussex	5.30	5.45	1.77	1.72	5.34	5.20	5.26	5.26	5.17	5.18	5.26	1.64
Union	5.26	5.36	1.77	1.74	5.31	5.23	5.23	5.24	5.18	5.21	5.24	1.66
Warren	5.15	5.20	1.71	1.70	5.20	5.13	5.14	5.13	5.06	5.09	5.13	1.65
State Average	5.25	5.37	1.74	1.72	5.29	5.20	5.20	5.22	5.15	5.18	5.22	1.65

NOTE: Union labor rates are used in computing all of the above conversion factors with the exception of the P.F. Series Farm Buildings.*
Use table R-1 and R-2 when converting from the 1975 base cost, employ tables RR-1 and RR-2 to convert from the 2001 base year**

*Published: October, 2019

BUILDING REPLACEMENT COST CONVERSION FACTORS

TO BE APPLIED TO NEW JERSEY MANUAL FOR BILLBOARD STRUCTURE COSTS

	WOOD STRUCTURES	STEEL STRUCTURES	STEEL MONOPOLES
2004 STATE AVERAGE	1.00	1.00	1.00
2005 STATE AVERAGE	1.01	1.04	1.04
2006 STATE AVERAGE	1.02	1.06	1.06
2007 STATE AVERAGE	1.02	1.10	1.10
2008 STATE AVERAGE	1.06	1.14	1.14
2009 STATE AVERAGE	1.06	1.14	1.14
2010 STATE AVERAGE	1.06	1.29	1.27
2011 STATE AVERAGE	1.08	1.44	1.41
2012 STATE AVERAGE	1.11	1.54	1.50
2013 STATE AVERAGE	1.15	1.61	1.57
2014 STATE AVERAGE	1.18	1.75	1.70
2015 STATE AVERAGE	1.22	1.90	1.83
2016 STATE AVERAGE	1.25	2.10	2.01
2017 STATE AVERAGE	1.33	2.35	2.24
2018 STATE AVERAGE	1.41	2.61	2.47
2019 STATE AVERAGE	1.38	2.19	2.09

Revised: October, 2019

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER 2020
TO BE APPLIED TO THE REAL PROPERTY APPRAISAL MANUAL FOR NEW JERSEY ASSESSORS

	RESIDENCES 1975 SERIES**		RESIDENCES R-12 - R-54 2001 SERIES**		APARTMENTS, HOTELS, MOTELS & OFFICE BUILDINGS		COMMERICAL - INDUSTRIAL BUILDINGS				FARM BUILDINGS	
County	WOOD FRAME	BRICK OR VENEER	WOOD FRAME	BRICK OR VENEER	MASONRY & WOOD 101, 102 103, 145	STEEL & CONCRETE 104, 105 106	WOOD FRAME 101, 102 123, 133	WOOD & MASONRY 103, 124 126, 134 136	STEEL & MASONRY 105, 107 108, 109 125, 127 135, 137 138	FIRE RESISTANT 104, 106	WOOD & MASONRY, WOOD FRAME 150 THRU 156	POST & FRAME PF 157 THRU 164
	TABLE R-1	TABLE R-2	TABLE RR-1	TABLE RR-2	TABLE C1	TABLE C2	TABLE C3	TABLE C4	TABLE C5	TABLE C6	TABLE F1	TABLE F2
Atlantic	5.36	5.49	1.73	1.73	5.37	5.20	5.27	5.28	5.18	5.21	5.28	1.61
Bergen	5.37	5.50	1.78	1.73	5.40	5.31	5.30	5.32	5.28	5.33	5.32	1.62
Burlington	5.32	5.45	1.75	1.73	5.33	5.19	5.23	5.24	5.16	5.20	5.24	1.55
Camden	5.33	5.48	1.78	1.75	5.35	5.21	5.24	5.26	5.19	5.23	5.26	1.61
Cape May	5.33	5.47	1.77	1.76	5.34	5.20	5.24	5.25	5.17	5.20	5.25	1.61
Cumberland	5.36	5.47	1.77	1.77	5.35	5.19	5.26	5.27	5.16	5.20	5.27	1.61
Essex	5.34	5.44	1.77	1.76	5.37	5.29	5.28	5.29	5.25	5.30	5.29	1.62
Gloucester	5.33	5.44	1.76	1.74	5.33	5.21	5.24	5.25	5.17	5.21	5.25	1.61
Hudson	5.44	5.57	1.82	1.81	5.48	5.37	5.38	5.39	5.34	5.41	5.39	1.62
Hunterdon	5.36	5.52	1.76	1.77	5.37	5.21	5.27	5.28	5.18	5.22	5.28	1.61
Mercer	5.35	5.46	1.77	1.78	5.35	5.19	5.26	5.26	5.15	5.20	5.26	1.62
Middlesex	5.35	5.48	1.79	1.76	5.39	5.27	5.29	5.30	5.24	5.28	5.30	1.62
Monmouth	5.33	5.46	1.77	1.77	5.35	5.23	5.26	5.27	5.20	5.22	5.27	1.62
Morris	5.36	5.48	1.77	1.76	5.37	5.22	5.27	5.29	5.20	5.21	5.29	1.62
Ocean	5.34	5.44	1.77	1.76	5.35	5.23	5.25	5.26	5.20	5.23	5.26	1.61
Passaic	5.39	5.52	1.82	1.77	5.45	5.36	5.35	5.37	5.32	5.38	5.37	1.62
Salem	5.35	5.50	1.80	1.75	5.36	5.21	5.26	5.27	5.19	5.22	5.27	1.60
Somerset	5.36	5.49	1.76	1.80	5.39	5.26	5.29	5.30	5.23	5.26	5.30	1.62
Sussex	5.42	5.57	1.81	1.76	5.44	5.25	5.35	5.35	5.24	5.27	5.35	1.60
Union	5.37	5.48	1.81	1.78	5.40	5.29	5.31	5.32	5.25	5.30	5.32	1.62
Warren	5.26	5.31	1.75	1.74	5.29	5.18	5.22	5.21	5.13	5.17	5.21	1.61
State Average	5.35	5.48	1.78	1.76	5.37	5.24	5.28	5.29	5.21	5.25	5.29	1.61

NOTE: Union labor rates are used in computing all of the above conversion factors with the exception of the P.F. Series Farm Buildings.*
Use table R-1 and R-2 when converting from the 1975 base cost, employ tables RR-1 and RR-2 to convert from the 2001 base year**

*Published: September, 2020

BUILDING REPLACEMENT COST CONVERSION FACTORS

TO BE APPLIED TO NEW JERSEY MANUAL FOR BILLBOARD STRUCTURE COSTS

	WOOD STRUCTURES	STEEL STRUCTURES	STEEL MONOPOLES
2004 STATE AVERAGE	1.00	1.00	1.00
2005 STATE AVERAGE	1.01	1.04	1.04
2006 STATE AVERAGE	1.02	1.06	1.06
2007 STATE AVERAGE	1.02	1.10	1.10
2008 STATE AVERAGE	1.06	1.14	1.14
2009 STATE AVERAGE	1.06	1.14	1.14
2010 STATE AVERAGE	1.06	1.29	1.27
2011 STATE AVERAGE	1.08	1.44	1.41
2012 STATE AVERAGE	1.11	1.54	1.50
2013 STATE AVERAGE	1.15	1.61	1.57
2014 STATE AVERAGE	1.18	1.75	1.70
2015 STATE AVERAGE	1.22	1.90	1.83
2016 STATE AVERAGE	1.25	2.10	2.01
2017 STATE AVERAGE	1.33	2.35	2.24
2018 STATE AVERAGE	1.41	2.61	2.47
2019 STATE AVERAGE	1.38	2.19	2.09
2020 STATE AVERAGE	1.41	2.15	2.06

Revised: September, 2020

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER 2021
TO BE APPLIED TO THE REAL PROPERTY APPRAISAL MANUAL FOR NEW JERSEY ASSESSORS

	RESIDENCES 1975 SERIES**		RESIDENCES R-12 - R-54 2001 SERIES**		APARTMENTS, HOTELS, MOTELS & OFFICE BUILDINGS		COMMERICAL - INDUSTRIAL BUILDINGS				FARM BUILDINGS	
County	WOOD FRAME	BRICK OR VENEER	WOOD FRAME	BRICK OR VENEER	MASONRY & WOOD 101, 102 103, 145	STEEL & CONCRETE 104, 105 106	WOOD FRAME 101, 102 123, 133	WOOD & MASONRY 103, 124 126, 134 136	STEEL & MASONRY 105, 107 108, 109 125, 127 135, 137 138	FIRE RESISTANT 104, 106	WOOD & MASONRY, WOOD FRAME 150 THRU 156	POST & FRAME PF 157 THRU 164
	TABLE R-1	TABLE R-2	TABLE RR-1	TABLE RR-2	TABLE C1	TABLE C2	TABLE C3	TABLE C4	TABLE C5	TABLE C6	TABLE F1	TABLE F2
Atlantic	6.01	5.95	1.94	1.88	6.02	5.66	6.11	5.97	5.52	5.59	5.97	1.87
Bergen	5.99	5.95	1.99	1.88	6.04	5.78	6.12	5.99	5.62	5.70	5.99	1.88
Burlington	5.95	5.90	1.96	1.87	5.97	5.66	6.05	5.92	5.50	5.57	5.92	1.81
Camden	5.95	5.93	1.99	1.90	5.97	5.67	6.04	5.92	5.53	5.59	5.92	1.87
Cape May	5.95	5.92	1.98	1.91	5.97	5.65	6.04	5.92	5.51	5.57	5.92	1.87
Cumberland	6.00	5.93	1.98	1.92	6.00	5.65	6.09	5.95	5.50	5.57	5.95	1.87
Essex	5.96	5.90	1.98	1.91	6.01	5.76	6.09	5.97	5.60	5.68	5.97	1.88
Gloucester	5.95	5.89	1.97	1.89	5.96	5.66	6.04	5.91	5.51	5.58	5.91	1.87
Hudson	6.10	6.04	2.04	1.96	6.15	5.85	6.24	6.10	5.69	5.80	6.10	1.88
Hunterdon	5.99	5.98	1.97	1.92	6.02	5.68	6.10	5.97	5.53	5.59	5.97	1.87
Mercer	5.99	5.92	1.98	1.93	6.00	5.65	6.09	5.94	5.49	5.57	5.94	1.88
Middlesex	5.99	5.95	2.00	1.91	6.05	5.74	6.14	6.00	5.59	5.66	6.00	1.88
Monmouth	5.98	5.92	1.99	1.92	6.01	5.70	6.10	5.96	5.54	5.60	5.96	1.88
Morris	6.02	5.96	1.99	1.92	6.03	5.70	6.13	5.99	5.55	5.59	5.99	1.88
Ocean	5.97	5.90	1.98	1.91	5.99	5.70	6.08	5.95	5.54	5.60	5.95	1.87
Passaic	6.04	5.99	2.04	1.93	6.11	5.85	6.21	6.08	5.67	5.76	6.08	1.88
Salem	5.98	5.96	2.01	1.90	6.00	5.67	6.07	5.95	5.53	5.60	5.95	1.86
Somerset	6.01	5.96	1.97	1.95	6.05	5.74	6.14	6.01	5.58	5.64	6.01	1.88
Sussex	6.12	6.06	2.04	1.92	6.14	5.73	6.25	6.09	5.60	5.66	6.09	1.86
Union	6.02	5.95	2.03	1.94	6.06	5.76	6.16	6.02	5.60	5.68	6.02	1.88
Warren	5.89	5.77	1.96	1.89	5.93	5.64	6.04	5.89	5.48	5.54	5.89	1.87
State Average	5.99	5.94	1.99	1.91	6.02	5.71	6.11	5.98	5.56	5.63	5.98	1.87

NOTE: Union labor rates are used in computing all of the above conversion factors with the exception of the P.F. Series Farm Buildings.*
Use table R-1 and R-2 when converting from the 1975 base cost, employ tables RR-1 and RR-2 to convert from the 2001 base year**

*Published: August, 2021

BUILDING REPLACEMENT COST CONVERSION FACTORS

TO BE APPLIED TO NEW JERSEY MANUAL FOR BILLBOARD STRUCTURE COSTS

	WOOD STRUCTURES	STEEL STRUCTURES	STEEL MONOPOLES
2004 STATE AVERAGE	1.00	1.00	1.00
2005 STATE AVERAGE	1.01	1.04	1.04
2006 STATE AVERAGE	1.02	1.06	1.06
2007 STATE AVERAGE	1.02	1.10	1.10
2008 STATE AVERAGE	1.06	1.14	1.14
2009 STATE AVERAGE	1.06	1.14	1.14
2010 STATE AVERAGE	1.06	1.29	1.27
2011 STATE AVERAGE	1.08	1.44	1.41
2012 STATE AVERAGE	1.11	1.54	1.50
2013 STATE AVERAGE	1.15	1.61	1.57
2014 STATE AVERAGE	1.18	1.75	1.70
2015 STATE AVERAGE	1.22	1.90	1.83
2016 STATE AVERAGE	1.25	2.10	2.01
2017 STATE AVERAGE	1.33	2.35	2.24
2018 STATE AVERAGE	1.41	2.61	2.47
2019 STATE AVERAGE	1.38	2.19	2.09
2020 STATE AVERAGE	1.41	2.15	2.06
2021 STATE AVERAGE	1.84	2.36	2.25

Revised: August, 2021

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER 2022
TO BE APPLIED TO THE REAL PROPERTY APPRAISAL MANUAL FOR NEW JERSEY ASSESSORS

	RESIDENCES 1975 SERIES**		RESIDENCES R-12 - R-54 2001 SERIES**		APARTMENTS, HOTELS, MOTELS & OFFICE BUILDINGS		COMMERICAL - INDUSTRIAL BUILDINGS				FARM BUILDINGS	
County	WOOD FRAME	BRICK OR VENEER	WOOD FRAME	BRICK OR VENEER	MASONRY & WOOD 101, 102 103, 145	STEEL & CONCRETE 104, 105 106	WOOD FRAME 101, 102 123, 133	WOOD & MASONRY 103, 124 126, 134 136	STEEL & MASONRY 105, 107 108, 109 125, 127 135, 137 138	FIRE RESISTANT 104, 106	WOOD & MASONRY, WOOD FRAME 150 THRU 156	POST & FRAME PF 157 THRU 164
	TABLE R-1	TABLE R-2	TABLE RR-1	TABLE RR-2	TABLE C1	TABLE C2	TABLE C3	TABLE C4	TABLE C5	TABLE C6	TABLE F1	TABLE F2
Atlantic	6.29	6.28	2.03	1.99	6.39	6.30	6.44	6.39	6.16	6.12	6.39	2.03
Bergen	6.26	6.26	2.08	1.98	6.40	6.41	6.45	6.41	6.25	6.23	6.41	2.04
Burlington	6.24	6.23	2.06	1.98	6.34	6.29	6.38	6.34	6.13	6.10	6.34	1.97
Camden	6.24	6.26	2.09	2.01	6.34	6.31	6.37	6.34	6.17	6.12	6.34	2.03
Cape May	6.24	6.25	2.08	2.02	6.34	6.28	6.37	6.34	6.14	6.09	6.34	2.03
Cumberland	6.28	6.26	2.07	2.03	6.37	6.29	6.42	6.37	6.14	6.10	6.37	2.03
Essex	6.25	6.23	2.08	2.02	6.39	6.41	6.43	6.40	6.24	6.22	6.40	2.04
Gloucester	6.24	6.21	2.07	2.00	6.33	6.30	6.37	6.33	6.15	6.11	6.33	2.03
Hudson	6.38	6.37	2.13	2.07	6.52	6.50	6.58	6.53	6.34	6.34	6.53	2.04
Hunterdon	6.28	6.31	2.07	2.03	6.39	6.32	6.43	6.40	6.18	6.13	6.40	2.03
Mercer	6.28	6.24	2.08	2.04	6.37	6.30	6.42	6.36	6.14	6.11	6.36	2.04
Middlesex	6.29	6.29	2.10	2.02	6.42	6.39	6.48	6.43	6.24	6.20	6.43	2.04
Monmouth	6.27	6.26	2.09	2.03	6.38	6.34	6.44	6.39	6.18	6.13	6.39	2.04
Morris	6.31	6.29	2.09	2.03	6.40	6.34	6.46	6.42	6.19	6.12	6.42	2.04
Ocean	6.26	6.23	2.08	2.02	6.36	6.34	6.41	6.38	6.18	6.13	6.38	2.03
Passaic	6.31	6.30	2.13	2.04	6.48	6.49	6.55	6.50	6.30	6.29	6.50	2.04
Salem	6.27	6.29	2.11	2.01	6.37	6.31	6.40	6.37	6.17	6.13	6.37	2.02
Somerset	6.31	6.30	2.07	2.06	6.43	6.38	6.48	6.44	6.22	6.17	6.44	2.04
Sussex	6.40	6.39	2.13	2.03	6.50	6.37	6.57	6.51	6.24	6.19	6.51	2.02
Union	6.31	6.28	2.13	2.05	6.44	6.41	6.50	6.45	6.25	6.22	6.45	2.04
Warren	6.18	6.10	2.06	2.00	6.30	6.28	6.37	6.32	6.12	6.07	6.32	2.03
State Average	6.28	6.27	2.09	2.02	6.39	6.35	6.44	6.40	6.20	6.16	6.40	2.03

NOTE: Union labor rates are used in computing all of the above conversion factors with the exception of the P.F. Series Farm Buildings.*
Use table R-1 and R-2 when converting from the 1975 base cost, employ tables RR-1 and RR-2 to convert from the 2001 base year**

*Published: August, 2022

BUILDING REPLACEMENT COST CONVERSION FACTORS

TO BE APPLIED TO NEW JERSEY MANUAL FOR BILLBOARD STRUCTURE COSTS

	WOOD STRUCTURES	STEEL STRUCTURES	STEEL MONOPOLES
2004 STATE AVERAGE	1.00	1.00	1.00
2005 STATE AVERAGE	1.01	1.04	1.04
2006 STATE AVERAGE	1.02	1.06	1.06
2007 STATE AVERAGE	1.02	1.10	1.10
2008 STATE AVERAGE	1.06	1.14	1.14
2009 STATE AVERAGE	1.06	1.14	1.14
2010 STATE AVERAGE	1.06	1.29	1.27
2011 STATE AVERAGE	1.08	1.44	1.41
2012 STATE AVERAGE	1.11	1.54	1.50
2013 STATE AVERAGE	1.15	1.61	1.57
2014 STATE AVERAGE	1.18	1.75	1.70
2015 STATE AVERAGE	1.22	1.90	1.83
2016 STATE AVERAGE	1.25	2.10	2.01
2017 STATE AVERAGE	1.33	2.35	2.24
2018 STATE AVERAGE	1.41	2.61	2.47
2019 STATE AVERAGE	1.38	2.19	2.09
2020 STATE AVERAGE	1.41	2.15	2.06
2021 STATE AVERAGE	1.84	2.36	2.25
2022 STATE AVERAGE	1.84	2.60	2.48

Revised: August, 2022

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER 2023
TO BE APPLIED TO THE REAL PROPERTY APPRAISAL MANUAL FOR NEW JERSEY ASSESSORS

	RESIDENCES 1975 SERIES**		RESIDENCES R-12 - R-54 2001 SERIES**		APARTMENTS, HOTELS, MOTELS & OFFICE BUILDINGS		COMMERICAL - INDUSTRIAL BUILDINGS				FARM BUILDINGS	
County	WOOD FRAME	BRICK OR VENEER	WOOD FRAME	BRICK OR VENEER	MASONRY & WOOD 101, 102 103, 145	STEEL & CONCRETE 104, 105 106	WOOD FRAME 101, 102 123, 133	WOOD & MASONRY 103, 124 126, 134 136	STEEL & MASONRY 105, 107 108, 109 125, 127 135, 137 138	FIRE RESISTANT 104, 106	WOOD & MASONRY, WOOD FRAME 150 THRU 156	POST & FRAME PF 157 THRU 164
	TABLE R-1	TABLE R-2	TABLE RR-1	TABLE RR-2	TABLE C1	TABLE C2	TABLE C3	TABLE C4	TABLE C5	TABLE C6	TABLE F1	TABLE F2
Atlantic	6.44	6.47	2.08	2.05	6.48	6.41	6.45	6.46	6.37	6.34	6.46	1.96
Bergen	6.40	6.44	2.13	2.04	6.51	6.60	6.46	6.50	6.57	6.52	6.50	1.97
Burlington	6.38	6.42	2.11	2.04	6.43	6.42	6.40	6.41	6.37	6.33	6.41	1.90
Camden	6.40	6.47	2.14	2.08	6.45	6.45	6.40	6.43	6.41	6.37	6.43	1.96
Cape May	6.39	6.44	2.13	2.08	6.43	6.41	6.39	6.41	6.37	6.33	6.41	1.96
Cumberland	6.43	6.44	2.12	2.09	6.46	6.41	6.43	6.44	6.37	6.32	6.44	1.96
Essex	6.39	6.41	2.13	2.08	6.49	6.60	6.45	6.49	6.56	6.51	6.49	1.97
Gloucester	6.40	6.43	2.12	2.07	6.44	6.44	6.40	6.42	6.39	6.36	6.42	1.96
Hudson	6.52	6.55	2.18	2.13	6.63	6.69	6.59	6.62	6.66	6.64	6.62	1.97
Hunterdon	6.43	6.50	2.12	2.09	6.50	6.51	6.45	6.49	6.49	6.42	6.49	1.96
Mercer	6.42	6.43	2.13	2.10	6.48	6.49	6.44	6.47	6.46	6.40	6.47	1.97
Middlesex	6.43	6.48	2.15	2.08	6.53	6.58	6.48	6.52	6.55	6.49	6.52	1.97
Monmouth	6.41	6.45	2.14	2.09	6.49	6.53	6.45	6.48	6.50	6.42	6.48	1.97
Morris	6.44	6.47	2.13	2.09	6.50	6.52	6.46	6.50	6.50	6.40	6.50	1.97
Ocean	6.41	6.41	2.13	2.08	6.47	6.53	6.43	6.47	6.50	6.42	6.47	1.96
Passaic	6.44	6.47	2.17	2.10	6.58	6.67	6.55	6.58	6.61	6.58	6.58	1.97
Salem	6.43	6.50	2.16	2.08	6.48	6.45	6.43	6.46	6.41	6.37	6.46	1.95
Somerset	6.44	6.48	2.11	2.12	6.53	6.57	6.49	6.53	6.54	6.46	6.53	1.97
Sussex	6.53	6.58	2.17	2.09	6.60	6.56	6.57	6.59	6.55	6.47	6.59	1.95
Union	6.45	6.47	2.18	2.11	6.54	6.59	6.51	6.54	6.55	6.50	6.54	1.97
Warren	6.32	6.28	2.11	2.06	6.41	6.47	6.39	6.41	6.43	6.36	6.41	1.96
State Average	6.42	6.46	2.14	2.08	6.50	6.52	6.46	6.49	6.48	6.43	6.49	1.96

NOTE: Union labor rates are used in computing all of the above conversion factors with the exception of the P.F. Series Farm Buildings.*
Use table R-1 and R-2 when converting from the 1975 base cost, employ tables RR-1 and RR-2 to convert from the 2001 base year**

*Published: August, 2023

BUILDING REPLACEMENT COST CONVERSION FACTORS

TO BE APPLIED TO NEW JERSEY MANUAL FOR BILLBOARD STRUCTURE COSTS

	WOOD STRUCTURES	STEEL STRUCTURES	STEEL MONOPOLES
2004 STATE AVERAGE	1.00	1.00	1.00
2005 STATE AVERAGE	1.01	1.04	1.04
2006 STATE AVERAGE	1.02	1.06	1.06
2007 STATE AVERAGE	1.02	1.10	1.10
2008 STATE AVERAGE	1.06	1.14	1.14
2009 STATE AVERAGE	1.06	1.14	1.14
2010 STATE AVERAGE	1.06	1.29	1.27
2011 STATE AVERAGE	1.08	1.44	1.41
2012 STATE AVERAGE	1.11	1.54	1.50
2013 STATE AVERAGE	1.15	1.61	1.57
2014 STATE AVERAGE	1.18	1.75	1.70
2015 STATE AVERAGE	1.22	1.90	1.83
2016 STATE AVERAGE	1.25	2.10	2.01
2017 STATE AVERAGE	1.33	2.35	2.24
2018 STATE AVERAGE	1.41	2.61	2.47
2019 STATE AVERAGE	1.38	2.19	2.09
2020 STATE AVERAGE	1.41	2.15	2.06
2021 STATE AVERAGE	1.84	2.36	2.25
2022 STATE AVERAGE	1.84	2.60	2.48
2023 STATE AVERAGE	1.82	2.55	2.44

Revised: August, 2023

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER 2024
TO BE APPLIED TO THE REAL PROPERTY APPRAISAL MANUAL FOR NEW JERSEY ASSESSORS

	RESIDENCES 1975 SERIES**		RESIDENCES R-12 - R-54 2001 SERIES**		APARTMENTS, HOTELS, MOTELS & OFFICE BUILDINGS		COMMERICAL - INDUSTRIAL BUILDINGS				FARM BUILDINGS	
County	WOOD FRAME	BRICK OR VENEER	WOOD FRAME	BRICK OR VENEER	MASONRY & WOOD 101, 102 103, 145	STEEL & CONCRETE 104, 105 106	WOOD FRAME 101, 102 123, 133	WOOD & MASONRY 103, 124 126, 134 136	STEEL & MASONRY 105, 107 108, 109 125, 127 135, 137 138	FIRE RESISTANT 104, 106	WOOD & MASONRY, WOOD FRAME 150 THRU 156	POST & FRAME PF 157 THRU 164
	TABLE R-1	TABLE R-2	TABLE RR-1	TABLE RR-2	TABLE C1	TABLE C2	TABLE C3	TABLE C4	TABLE C5	TABLE C6	TABLE F1	TABLE F2
Atlantic	6.55	6.63	2.12	2.10	6.61	6.57	6.57	6.58	6.51	6.51	6.58	1.93
Bergen	6.52	6.61	2.17	2.10	6.65	6.76	6.58	6.63	6.72	6.70	6.63	1.94
Burlington	6.50	6.59	2.15	2.10	6.57	6.57	6.52	6.54	6.50	6.50	6.54	1.87
Camden	6.50	6.62	2.17	2.13	6.58	6.58	6.51	6.55	6.53	6.52	6.55	1.93
Cape May	6.50	6.61	2.17	2.14	6.57	6.55	6.51	6.54	6.50	6.49	6.54	1.93
Cumberland	6.54	6.61	2.16	2.15	6.59	6.55	6.55	6.56	6.49	6.48	6.56	1.93
Essex	6.51	6.58	2.17	2.14	6.63	6.76	6.57	6.62	6.71	6.69	6.62	1.94
Gloucester	6.50	6.57	2.15	2.12	6.56	6.57	6.51	6.54	6.51	6.51	6.54	1.93
Hudson	6.64	6.72	2.22	2.19	6.76	6.86	6.71	6.75	6.81	6.83	6.75	1.94
Hunterdon	6.54	6.67	2.16	2.15	6.64	6.66	6.56	6.62	6.64	6.59	6.62	1.93
Mercer	6.54	6.60	2.17	2.16	6.62	6.65	6.56	6.60	6.61	6.58	6.60	1.94
Middlesex	6.54	6.65	2.19	2.14	6.67	6.74	6.60	6.65	6.70	6.67	6.65	1.94
Monmouth	6.53	6.62	2.18	2.15	6.62	6.69	6.57	6.61	6.65	6.59	6.61	1.94
Morris	6.56	6.64	2.17	2.15	6.63	6.67	6.58	6.63	6.64	6.57	6.63	1.94
Ocean	6.52	6.57	2.17	2.13	6.60	6.68	6.54	6.60	6.64	6.59	6.60	1.93
Passaic	6.56	6.64	2.21	2.16	6.72	6.84	6.67	6.72	6.77	6.77	6.72	1.94
Salem	6.53	6.65	2.19	2.13	6.60	6.58	6.54	6.57	6.53	6.52	6.57	1.92
Somerset	6.56	6.65	2.15	2.18	6.66	6.73	6.61	6.66	6.68	6.63	6.66	1.94
Sussex	6.64	6.75	2.21	2.15	6.73	6.71	6.68	6.71	6.70	6.64	6.71	1.92
Union	6.57	6.63	2.22	2.16	6.68	6.76	6.63	6.67	6.71	6.69	6.67	1.94
Warren	6.44	6.44	2.15	2.11	6.54	6.63	6.50	6.53	6.57	6.53	6.53	1.93
State Average	6.54	6.62	2.17	2.14	6.63	6.67	6.57	6.61	6.62	6.60	6.61	1.93

NOTE: Union labor rates are used in computing all of the above conversion factors with the exception of the P.F. Series Farm Buildings.*
Use table R-1 and R-2 when converting from the 1975 base cost, employ tables RR-1 and RR-2 to convert from the 2001 base year**

*Published: August, 2024

BUILDING REPLACEMENT COST CONVERSION FACTORS

TO BE APPLIED TO NEW JERSEY MANUAL FOR BILLBOARD STRUCTURE COSTS

	WOOD STRUCTURES	STEEL STRUCTURES	STEEL MONOPOLES
2004 STATE AVERAGE	1.00	1.00	1.00
2005 STATE AVERAGE	1.01	1.04	1.04
2006 STATE AVERAGE	1.02	1.06	1.06
2007 STATE AVERAGE	1.02	1.10	1.10
2008 STATE AVERAGE	1.06	1.14	1.14
2009 STATE AVERAGE	1.06	1.14	1.14
2010 STATE AVERAGE	1.06	1.29	1.27
2011 STATE AVERAGE	1.08	1.44	1.41
2012 STATE AVERAGE	1.11	1.54	1.50
2013 STATE AVERAGE	1.15	1.61	1.57
2014 STATE AVERAGE	1.18	1.75	1.70
2015 STATE AVERAGE	1.22	1.90	1.83
2016 STATE AVERAGE	1.25	2.10	2.01
2017 STATE AVERAGE	1.33	2.35	2.24
2018 STATE AVERAGE	1.41	2.61	2.47
2019 STATE AVERAGE	1.38	2.19	2.09
2020 STATE AVERAGE	1.41	2.15	2.06
2021 STATE AVERAGE	1.84	2.36	2.25
2022 STATE AVERAGE	1.84	2.60	2.48
2023 STATE AVERAGE	1.82	2.55	2.44
2024 STATE AVERAGE	1.79	2.54	2.44

Revised: August, 2024

BUILDING REPLACEMENT COST CONVERSION FACTORS FOR OCTOBER 2025
TO BE APPLIED TO THE REAL PROPERTY APPRAISAL MANUAL FOR NEW JERSEY ASSESSORS

	RESIDENCES 1975 SERIES**		RESIDENCES R-12 - R-54 2001 SERIES**		APARTMENTS, HOTELS, MOTELS & OFFICE BUILDINGS		COMMERICAL - INDUSTRIAL BUILDINGS				FARM BUILDINGS	
County	WOOD FRAME	BRICK OR VENEER	WOOD FRAME	BRICK OR VENEER	MASONRY & WOOD 101, 102 103, 145	STEEL & CONCRETE 104, 105 106	WOOD FRAME 101, 102 123, 133	WOOD & MASONRY 103, 124 126, 134 136	STEEL & MASONRY 105, 107 108, 109 125, 127 135, 137 138	FIRE RESISTANT 104, 106	WOOD & MASONRY, WOOD FRAME 150 THRU 156	POST & FRAME PF 157 THRU 164
	TABLE R-1	TABLE R-2	TABLE RR-1	TABLE RR-2	TABLE C1	TABLE C2	TABLE C3	TABLE C4	TABLE C5	TABLE C6	TABLE F1	TABLE F2
Atlantic	6.61	6.73	2.14	2.13	6.65	6.65	6.56	6.61	6.62	6.59	6.61	1.90
Bergen	6.58	6.71	2.19	2.13	6.69	6.83	6.59	6.67	6.81	6.77	6.67	1.91
Burlington	6.57	6.69	2.17	2.13	6.62	6.65	6.53	6.58	6.61	6.58	6.58	1.84
Camden	6.57	6.73	2.19	2.17	6.63	6.67	6.52	6.59	6.64	6.61	6.59	1.90
Cape May	6.56	6.71	2.19	2.17	6.61	6.63	6.51	6.57	6.61	6.56	6.57	1.90
Cumberland	6.60	6.71	2.18	2.18	6.63	6.63	6.55	6.60	6.60	6.56	6.60	1.90
Essex	6.58	6.69	2.19	2.18	6.68	6.83	6.58	6.66	6.81	6.77	6.66	1.91
Gloucester	6.57	6.68	2.17	2.16	6.61	6.65	6.52	6.58	6.62	6.59	6.58	1.90
Hudson	6.69	6.81	2.24	2.22	6.80	6.92	6.70	6.77	6.91	6.89	6.77	1.91
Hunterdon	6.61	6.77	2.18	2.18	6.69	6.77	6.57	6.67	6.79	6.70	6.67	1.90
Mercer	6.61	6.71	2.19	2.20	6.67	6.74	6.57	6.64	6.73	6.67	6.64	1.91
Middlesex	6.61	6.75	2.21	2.17	6.71	6.81	6.61	6.69	6.80	6.75	6.69	1.91
Monmouth	6.59	6.72	2.20	2.18	6.67	6.75	6.57	6.65	6.75	6.66	6.65	1.91
Morris	6.62	6.74	2.19	2.18	6.68	6.74	6.58	6.66	6.74	6.64	6.66	1.91
Ocean	6.59	6.68	2.19	2.17	6.65	6.75	6.55	6.63	6.74	6.66	6.63	1.90
Passaic	6.62	6.74	2.23	2.19	6.76	6.90	6.67	6.75	6.86	6.83	6.75	1.91
Salem	6.60	6.76	2.21	2.17	6.65	6.66	6.55	6.61	6.64	6.61	6.61	1.89
Somerset	6.62	6.75	2.17	2.21	6.71	6.80	6.61	6.69	6.78	6.71	6.69	1.91
Sussex	6.69	6.85	2.23	2.18	6.77	6.78	6.67	6.74	6.80	6.71	6.74	1.89
Union	6.63	6.74	2.24	2.20	6.73	6.83	6.63	6.71	6.81	6.76	6.71	1.91
Warren	6.50	6.54	2.17	2.14	6.59	6.70	6.51	6.57	6.67	6.60	6.57	1.90
State Average	6.60	6.72	2.19	2.17	6.68	6.75	6.58	6.65	6.73	6.68	6.65	1.90

NOTE: Union labor rates are used in computing all of the above conversion factors with the exception of the P.F. Series Farm Buildings.*
Use table R-1 and R-2 when converting from the 1975 base cost, employ tables RR-1 and RR-2 to convert from the 2001 base year**

*Published: August, 2025

BUILDING REPLACEMENT COST CONVERSION FACTORS

TO BE APPLIED TO NEW JERSEY MANUAL FOR BILLBOARD STRUCTURE COSTS

	WOOD STRUCTURES	STEEL STRUCTURES	STEEL MONOPOLES
2004 STATE AVERAGE	1.00	1.00	1.00
2005 STATE AVERAGE	1.01	1.04	1.04
2006 STATE AVERAGE	1.02	1.06	1.06
2007 STATE AVERAGE	1.02	1.10	1.10
2008 STATE AVERAGE	1.06	1.14	1.14
2009 STATE AVERAGE	1.06	1.14	1.14
2010 STATE AVERAGE	1.06	1.29	1.27
2011 STATE AVERAGE	1.08	1.44	1.41
2012 STATE AVERAGE	1.11	1.54	1.50
2013 STATE AVERAGE	1.15	1.61	1.57
2014 STATE AVERAGE	1.18	1.75	1.70
2015 STATE AVERAGE	1.22	1.90	1.83
2016 STATE AVERAGE	1.25	2.10	2.01
2017 STATE AVERAGE	1.33	2.35	2.24
2018 STATE AVERAGE	1.41	2.61	2.47
2019 STATE AVERAGE	1.38	2.19	2.09
2020 STATE AVERAGE	1.41	2.15	2.06
2021 STATE AVERAGE	1.84	2.36	2.25
2022 STATE AVERAGE	1.84	2.60	2.48
2023 STATE AVERAGE	1.82	2.55	2.44
2024 STATE AVERAGE	1.79	2.54	2.44
2025 STATE AVERAGE	1.76	2.54	2.44

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