

**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2009**

| CAPE MAY COUNTY | | AVERAGE RATIO | LOWER LIMIT | UPPER LIMIT |
|-----------------|---------------------|---------------|-------------|-------------|
| 0501 | AVALON BORO | 98.89 | 84.06 | 113.72 |
| 0502 | CAPE MAY CITY | 80.93 | 68.79 | 93.07 |
| 0503 | CAPE MAY POINT BORO | 51.23 | 43.55 | 58.91 |
| 0504 | DENNIS TWP | 98.69 | 83.89 | 113.49 |
| 0505 | LOWER TWP | 104.88 | 89.15 | 120.61 |
| 0506 | MIDDLE TWP | 100.80 | 85.68 | 115.92 |
| 0507 | NORTH WILDWOOD CITY | 108.32 | 92.07 | 124.57 |
| 0508 | OCEAN CITY CITY | 96.35 | 81.90 | 110.80 |
| 0509 | SEA ISLE CITY CITY | 98.97 | 84.12 | 113.82 |
| 0510 | STONE HARBOR BORO | 75.07 | 63.81 | 86.33 |
| 0511 | UPPER TWP | 101.23 | 86.05 | 116.41 |
| 0512 | WEST CAPE MAY BORO | 102.23 | 86.90 | 117.56 |
| 0513 | WEST WILDWOOD BORO | 68.44 | 58.17 | 78.71 |
| 0514 | WILDWOOD CITY | 90.74 | 77.13 | 104.35 |
| 0515 | WILDWOOD CREST BORO | 64.28 | 54.64 | 73.92 |
| 0516 | WOODBINE BORO | 100.58 | 85.49 | 115.67 |

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