

**CHAPTER 123 LAWS OF 1973 - AS AMENDED BY TAX COURT
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2010**

SALEM COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1701	ALLOWAY TOWNSHIP	59.44	50.52	68.36
1702	CARNEYS POINT TOWNSHIP	107.01	90.96	123.06
1703	ELMER BORO	91.31	77.61	105.01
1704	ELSINBORO TWP	108.63	92.34	124.92
1705	LOWER ALLOWAY CREEK TWP **	79.49	67.57	91.41
1706	MANNINGTON TWP	105.27	89.48	121.06
1707	OLDMANS TWP	101.22	86.04	116.40
1708	PENNS GROVE BORO	100.26	85.22	115.30
1709	PENNSVILLE TWP	56.25	47.81	64.69
1710	PILESGROVE TWP	100.89	85.76	116.02
1711	PITTSGROVE TWP	85.56	72.73	98.39
1712	QUINTON TWP	94.42	80.26	108.58
1713	SALEM CITY	95.40	81.09	109.71
1714	UPPER PITTSGROVE TWP	97.31	82.71	111.91
1715	WOODSTOWN BORO	100.71	85.60	115.82

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

** COMPLAINT FROM 2009 TABLE OF EQUALIZED VALUATIONS