

**CHAPTER 123 LAWS OF 1973 - AS AMENDED BY TAX COURT
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2011**

ESSEX COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0701	BELLEVILLE TWP	94.87	80.64	109.10
0702	BLOOMFIELD TWP	89.35	75.95	102.75
0703	CALDWELL BORO TWP	93.03	79.08	106.98
0704	CEDAR GROVE TWP	94.55	80.37	108.73
0705	EAST ORANGE CITY	101.58	86.34	116.82
0706	ESSEX FELS TWP	95.41	81.10	109.72
0707	FAIRFIELD TWP	103.90	88.31	119.49
0708	GLEN RIDGE TWP	94.96	80.72	109.20
0709	IRVINGTON TWP	99.40	84.49	114.31
0710	LIVINGSTON TWP	95.64	81.29	109.99
0711	MAPLEWOOD TWP	55.73	47.37	64.09
0712	MILLBURN TWP	93.12	79.15	107.09
0713	MONTCLAIR TWP	103.47	87.95	118.99
0714	NEWARK CITY **	67.14	57.07	77.21
0715	NORTH CALDWELL TWP	92.76	78.85	106.67
0716	NUTLEY TWP	90.80	77.18	104.42
0717	ORANGE CITY TWP	91.91	78.12	105.70
0718	ROSELAND BORO	100.52	85.44	115.60
0719	SOUTH ORANGE VILLAGE TW	102.17	86.84	117.50
0720	VERONA TWP	91.44	77.72	105.16
0721	WEST CALDWELL TWP	47.59	40.45	54.73
0722	WEST ORANGE TWP	23.88	20.30	27.46

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

** Revised as per Tax Court