

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2011**

<b>OCEAN COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1501	BARNEGAT TWP	107.74	91.58	123.90
1502	BARNEGAT LIGHT BORO	90.88	77.25	104.51
1503	BAY HEAD BORO	98.39	83.63	113.15
1504	BEACH HAVEN BORO	80.57	68.48	92.66
1505	BEACHWOOD BORO	101.22	86.04	116.40
1506	BERKELEY TWP	87.80	74.63	100.97
1507	BRICK TWP	88.91	75.57	102.25
1508	TOMS RIVER TWP	101.08	85.92	116.24
1509	EAGLESWOOD TWP	107.60	91.46	123.74
1510	HARVEY CEDARS BORO	91.54	77.81	105.27
1511	ISLAND HEIGHTS BORO	84.34	71.69	96.99
1512	JACKSON TWP	97.59	82.95	112.23
1513	LACEY TWP	101.77	86.50	117.04
1514	LAKEHURST BORO	99.49	84.57	114.41
1515	LAKEWOOD TWP	79.57	67.63	91.51
1516	LAVALLETTE BORO	81.07	68.91	93.23
1517	LITTLE EGG HARBOR TWP	103.17	87.69	118.65
1518	LONG BEACH TWP	87.10	74.03	100.17
1519	MANCHESTER TWP	95.05	80.79	109.31
1520	MANTOLOKING BORO	107.03	90.98	123.08

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OCEAN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1521	OCEAN TWP	92.91	78.97	106.85
1522	OCEAN GATE BORO	93.14	79.17	107.11
1523	PINE BEACH BORO	94.15	80.03	108.27
1524	PLUMSTED TWP	112.12	95.30	128.94
1525	POINT PLEASANT BORO	89.10	75.73	102.47
1526	PT PLEASANT BEACH BORO	107.14	91.07	123.21
1527	SEASIDE HEIGHTS BORO	104.29	88.65	119.93
1528	SEASIDE PARK BORO	90.27	76.73	103.81
1529	SHIP BOTTOM BORO	83.96	71.37	96.55
1530	SOUTH TOMS RIVER BORO	101.24	86.05	116.43
1531	STAFFORD TWP	90.07	76.56	103.58
1532	SURF CITY BORO	87.93	74.74	101.12
1533	TUCKERTON BORO	84.46	71.79	97.13

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