

**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2012**

OCEAN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1501	BARNEGAT TWP	91.65	77.90	105.40
1502	BARNEGAT LIGHT BORO	91.06	77.40	104.72
1503	BAY HEAD BORO	100.98	85.83	116.13
1504	BEACH HAVEN BORO	82.56	70.18	94.94
1505	BEACHWOOD BORO	105.37	89.56	121.18
1506	BERKELEY TWP	92.16	78.34	105.98
1507	BRICK TWP	89.83	76.36	103.30
1508	TOMS RIVER TWP	102.58	87.19	117.97
1509	EAGLESWOOD TWP	104.39	88.73	120.05
1510	HARVEY CEDARS BORO	95.12	80.85	109.39
1511	ISLAND HEIGHTS BORO	89.66	76.21	103.11
1512	JACKSON TWP	99.05	84.19	113.91
1513	LACEY TWP	105.76	89.90	121.62
1514	LAKEHURST BORO	104.85	89.12	120.58
1515	LAKEWOOD TWP	83.98	71.38	96.58
1516	LAVALLETTE BORO	82.76	70.35	95.17
1517	LITTLE EGG HARBOR TWP	107.28	91.19	123.37
1518	LONG BEACH TWP	89.10	75.73	102.47
1519	MANCHESTER TWP	100.47	85.40	115.54
1520	MANTOLOKING BORO	99.62	84.68	114.56

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OCEAN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1521	OCEAN TWP	97.78	83.11	112.45
1522	OCEAN GATE BORO	100.59	85.50	115.68
1523	PINE BEACH BORO	98.12	83.40	112.84
1524	PLUMSTED TWP	117.80	100.13	135.47
1525	POINT PLEASANT BORO	92.77	78.85	106.69
1526	PT PLEASANT BEACH BORO	107.48	91.36	123.60
1527	SEASIDE HEIGHTS BORO	110.96	94.32	127.60
1528	SEASIDE PARK BORO	92.17	78.34	106.00
1529	SHIP BOTTOM BORO	85.70	72.84	98.56
1530	SOUTH TOMS RIVER BORO	107.86	91.68	124.04
1531	STAFFORD TWP	95.79	81.42	110.16
1532	SURF CITY BORO	91.71	77.95	105.47
1533	TUCKERTON BORO	88.12	74.90	101.34

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