

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

SALEM COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1701	ALLOWAY TOWNSHIP	98.47	83.70	113.24
1702	CARNEYS POINT TOWNSHIP	104.36	88.71	120.01
1703	ELMER BORO	95.74	81.38	110.10
1704	ELSINBORO TWP	107.41	91.30	123.52
1705	LOWER ALLOWAY CREEK TWP	76.77	65.25	88.29
1706	MANNINGTON TWP	98.47	83.70	113.24
1707	OLDMANS TWP	100.68	85.58	115.78
1708	PENNS GROVE BORO	100.87	85.74	116.00
1709	PENNSVILLE TWP	93.33	79.33	107.33
1710	PILESGROVE TWP	103.71	88.15	119.27
1711	PITTSGROVE TWP	92.67	78.77	106.57
1712	QUINTON TWP	92.41	78.55	106.27
1713	SALEM CITY	107.58	91.44	123.72
1714	UPPER PITTSGROVE TWP	103.92	88.33	119.51
1715	WOODSTOWN BORO	101.74	86.48	117.00

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