

**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2013**

CAPE MAY COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0501	AVALON BORO	94.81	80.59	109.03
0502	CAPE MAY CITY	99.95	84.96	114.94
0503	CAPE MAY POINT BORO	100.71	85.60	115.82
0504	DENNIS TWP	120.11	102.09	138.13
0505	LOWER TWP	108.23	92.00	124.46
0506	MIDDLE TWP	106.94	90.90	122.98
0507	NORTH WILDWOOD CITY	100.01	85.01	115.01
0508	OCEAN CITY CITY	104.60	88.91	120.29
0509	SEA ISLE CITY CITY	111.79	95.02	128.56
0510	STONE HARBOR BORO	105.71	89.85	121.57
0511	UPPER TWP	109.42	93.01	125.83
0512	WEST CAPE MAY BORO	99.10	84.23	113.97
0513	WEST WILDWOOD BORO	105.90	90.01	121.79
0514	WILDWOOD CITY	104.72	89.01	120.43
0515	WILDWOOD CREST BORO	105.04	89.28	120.80
0516	WOODBINE BORO	94.00	79.90	108.10

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