

**CHAPTER 123 LAWS OF 1973 - AS AMENDED BY TAX COURT
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2013**

MONMOUTH COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1301	ABERDEEN TWP	98.15	83.43	112.87
1302	ALLENHURST BORO	112.53	95.65	129.41
1303	ALLENTOWN BORO	99.15	84.28	114.02
1304	ASBURY PARK CITY	35.78	30.41	41.15
1305	ATLANTIC HIGHLANDS BORO	84.42	71.76	97.08
1306	AVON BY THE SEA BORO	99.70	84.74	114.66
1307	BELMAR BORO	64.47	54.80	74.14
1308	BRADLEY BEACH BORO	100.46	85.39	115.53
1309	BRIELLE BORO	110.73	94.12	127.34
1310	COLTS NECK TOWNSHIP	98.25	83.51	112.99
1311	DEAL BORO	91.44	77.72	105.16
1312	EATONTOWN BORO	98.47	83.70	113.24
1313	ENGLISHTOWN BORO	108.12	91.90	124.34
1314	FAIR HAVEN BORO	79.53	67.60	91.46
1315	FARMINGDALE BORO	106.48	90.51	122.45
1316	FREEHOLD BORO	104.05	88.44	119.66
1317	FREEHOLD TWP	104.11	88.49	119.73
1318	HAZLET TWP	101.82	86.55	117.09
1319	HIGHLANDS BORO	94.34	80.19	108.49
1320	HOLMDEL TWP	93.33	79.33	107.33
1321	HOWELL TWP	88.71	75.40	102.02
1322	INTERLAKEN BORO	80.89	68.76	93.02
1323	KEANSBURG BORO	88.52	75.24	101.80

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MONMOUTH COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1324	KEYPORT BORO	110.39	93.83	126.95
1325	LITTLE SILVER BORO	78.51	66.73	90.29
1326	LOCH ARBOUR VILLAGE **	101.93	86.64	117.22
1327	LONG BRANCH CITY	90.60	77.01	104.19
1328	MANALAPAN TWP	96.12	81.70	110.54
1329	MANASQUAN BORO	79.49	67.57	91.41
1330	MARLBORO TWP	97.41	82.80	112.02
1331	MATAWAN BORO	107.11	91.04	123.18
1332	MIDDLETOWN TWP	94.81	80.59	109.03
1333	MILLSTONE TWP	87.95	74.76	101.14
1334	MONMOUTH BEACH BORO	97.24	82.65	111.83
1335	NEPTUNE TWP	80.88	68.75	93.01
1336	NEPTUNE CITY BORO	87.37	74.26	100.48
1337	OCEAN TWP	93.98	79.88	108.08
1338	OCEANPORT BORO	89.75	76.29	103.21
1339	RED BANK BORO	111.68	94.93	128.43
1340	ROOSEVELT BORO	99.39	84.48	114.30
1341	RUMSON BORO	87.38	74.27	100.49
1342	SEA BRIGHT BORO	70.77	60.15	81.39
1343	SEA GIRT BORO	98.76	83.95	113.57
1344	SHREWSBURY BORO	79.04	67.18	90.90
1345	SHREWSBURY TWP	93.35	79.35	107.35
1346	LAKE COMO BORO	101.94	86.65	117.23

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MONMOUTH COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1347	SPRING LAKE BORO	100.88	85.75	116.01
1348	SPRING LAKE HEIGHTS BOR	107.95	91.76	124.14
1349	TINTON FALLS BORO	96.69	82.19	111.19
1350	UNION BEACH BORO	77.03	65.48	88.58
1351	UPPER FREEHOLD TWP	95.52	81.19	109.85
1352	WALL TWP	65.38	55.57	75.19
1353	WEST LONG BRANCH BORO	105.15	89.38	120.92

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

** REVISED AS PER TAX COURT