

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

OCEAN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1501	BARNEGAT TWP	94.78	80.56	109.00
1502	BARNEGAT LIGHT BORO	96.12	81.70	110.54
1503	BAY HEAD BORO	101.90	86.61	117.19
1504	BEACH HAVEN BORO	84.70	71.99	97.41
1505	BEACHWOOD BORO	110.29	93.75	126.83
1506	BERKELEY TWP	97.06	82.50	111.62
1507	BRICK TWP	94.24	80.10	108.38
1508	TOMS RIVER TWP	101.80	86.53	117.07
1509	EAGLESWOOD TWP	95.37	81.06	109.68
1510	HARVEY CEDARS BORO	97.48	82.86	112.10
1511	ISLAND HEIGHTS BORO	98.79	83.97	113.61
1512	JACKSON TWP	100.35	85.30	115.40
1513	LACEY TWP	108.02	91.82	124.22
1514	LAKEHURST BORO	94.39	80.23	108.55
1515	LAKEWOOD TWP	85.94	73.05	98.83
1516	LAVALLETTE BORO	86.47	73.50	99.44
1517	LITTLE EGG HARBOR TWP	114.51	97.33	131.69
1518	LONG BEACH TWP	91.80	78.03	105.57
1519	MANCHESTER TWP	106.61	90.62	122.60
1520	MANTOLOKING BORO	101.32	86.12	116.52

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1521	OCEAN TWP	91.91	78.12	105.70
1522	OCEAN GATE BORO	105.27	89.48	121.06
1523	PINE BEACH BORO	106.70	90.69	122.71
1524	PLUMSTED TWP	120.40	102.34	138.46
1525	POINT PLEASANT BORO	98.18	83.45	112.91
1526	PT PLEASANT BEACH BORO	111.70	94.94	128.46
1527	SEASIDE HEIGHTS BORO	117.24	99.65	134.83
1528	SEASIDE PARK BORO	94.23	80.10	108.36
1529	SHIP BOTTOM BORO	88.46	75.19	101.73
1530	SOUTH TOMS RIVER BORO	120.74	102.63	138.85
1531	STAFFORD TWP	103.65	88.10	119.20
1532	SURF CITY BORO	93.58	79.54	107.62
1533	TUCKERTON BORO	95.82	81.45	110.19

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