

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

SALEM COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1701	ALLOWAY TOWNSHIP	101.62	86.38	116.86
1702	CARNEYS POINT TOWNSHIP	104.68	88.98	120.38
1703	ELMER BORO	105.46	89.64	121.28
1704	ELSINBORO TWP	104.15	88.53	119.77
1705	LOWER ALLOWAY CREEK TWP	80.47	68.40	92.54
1706	MANNINGTON TWP	104.31	88.66	119.96
1707	OLDMANS TWP	88.86	75.53	102.19
1708	PENNS GROVE BORO	103.39	87.88	118.90
1709	PENNSVILLE TWP	94.19	80.06	108.32
1710	PILESGROVE TWP	108.69	92.39	124.99
1711	PITTSGROVE TWP	94.84	80.61	109.07
1712	QUINTON TWP	100.49	85.42	115.56
1713	SALEM CITY	106.37	90.41	122.33
1714	UPPER PITTSGROVE TWP	111.36	94.66	128.06
1715	WOODSTOWN BORO	104.83	89.11	120.55

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