

**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2014**

CAPE MAY COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0501	AVALON BORO	95.14	80.87	109.41
0502	CAPE MAY CITY	102.55	87.17	117.93
0503	CAPE MAY POINT BORO	108.20	91.97	124.43
0504	DENNIS TWP	123.62	105.08	142.16
0505	LOWER TWP	109.81	93.34	126.28
0506	MIDDLE TWP	101.26	86.07	116.45
0507	NORTH WILDWOOD CITY	103.31	87.81	118.81
0508	OCEAN CITY CITY	98.83	84.01	113.65
0509	SEA ISLE CITY CITY	112.49	95.62	129.36
0510	STONE HARBOR BORO	109.10	92.73	125.47
0511	UPPER TWP	113.63	96.59	130.67
0512	WEST CAPE MAY BORO	103.15	87.68	118.62
0513	WEST WILDWOOD BORO	105.03	89.28	120.78
0514	WILDWOOD CITY	106.66	90.66	122.66
0515	WILDWOOD CREST BORO	107.27	91.18	123.36
0516	WOODBINE BORO	112.33	95.48	129.18

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