

**CHAPTER 123 LAWS OF 1973 - AS AMENDED BY TAX COURT  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2014**

ESSEX COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0701	BELLEVILLE TWP	95.11	80.84	109.38
0702	BLOOMFIELD TWP	95.74	81.38	110.10
0703	CALDWELL BORO TWP	101.27	86.08	116.46
0704	CEDAR GROVE TWP	100.07	85.06	115.08
0705	EAST ORANGE CITY	86.77	73.75	99.79
0706	ESSEX FELS TWP	103.05	87.59	118.51
0707	FAIRFIELD TWP	102.57	87.18	117.96
0708	GLEN RIDGE TWP	92.49	78.62	106.36
0709	IRVINGTON TWP	118.59	100.80	136.38
0710	LIVINGSTON TWP	96.28	81.84	110.72
0711	MAPLEWOOD TWP	92.66	78.76	106.56
0712	MILLBURN TWP	94.35	80.20	108.50
0713	MONTCLAIR TWP	88.26	75.02	101.50
0714	NEWARK CITY **	93.34	79.34	107.34
0715	NORTH CALDWELL TWP	96.05	81.64	110.46
0716	NUTLEY TWP	91.93	78.14	105.72
0717	ORANGE CITY TWP	109.04	92.68	125.40
0718	ROSELAND BORO	94.00	79.90	108.10
0719	SOUTH ORANGE VILLAGE TW	89.41	76.00	102.82
0720	VERONA TWP	92.15	78.33	105.97
0721	WEST CALDWELL TWP	99.41	84.50	114.32
0722	WEST ORANGE TWP	97.38	82.77	111.99

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

\*\* REVISED AS PER TAX COURT