

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

OCEAN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1501	BARNEGAT TWP	99.73	84.77	114.69
1502	BARNEGAT LIGHT BORO	96.26	81.82	110.70
1503	BAY HEAD BORO	101.01	85.86	116.16
1504	BEACH HAVEN BORO	84.14	71.52	96.76
1505	BEACHWOOD BORO	114.98	97.73	132.23
1506	BERKELEY TWP	99.73	84.77	114.69
1507	BRICK TWP	97.11	82.54	111.68
1508	TOMS RIVER TWP	80.48	68.41	92.55
1509	EAGLESWOOD TWP	102.54	87.16	117.92
1510	HARVEY CEDARS BORO	98.47	83.70	113.24
1511	ISLAND HEIGHTS BORO	100.21	85.18	115.24
1512	JACKSON TWP	102.63	87.24	118.02
1513	LACEY TWP	108.32	92.07	124.57
1514	LAKEHURST BORO	109.50	93.07	125.93
1515	LAKEWOOD TWP	86.20	73.27	99.13
1516	LAVALLETTE BORO	88.86	75.53	102.19
1517	LITTLE EGG HARBOR TWP	117.35	99.75	134.95
1518	LONG BEACH TWP	92.66	78.76	106.56
1519	MANCHESTER TWP	90.21	76.68	103.74
1520	MANTOLOKING BORO **	102.79	87.37	118.21

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OCEAN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1521	OCEAN TWP	95.51	81.18	109.84
1522	OCEAN GATE BORO	108.34	92.09	124.59
1523	PINE BEACH BORO	89.71	76.25	103.17
1524	PLUMSTED TWP	92.77	78.85	106.69
1525	POINT PLEASANT BORO	98.86	84.03	113.69
1526	PT PLEASANT BEACH BORO	90.99	77.34	104.64
1527	SEASIDE HEIGHTS BORO	94.21	80.08	108.34
1528	SEASIDE PARK BORO	95.18	80.90	109.46
1529	SHIP BOTTOM BORO	88.87	75.54	102.20
1530	SOUTH TOMS RIVER BORO	119.24	101.35	137.13
1531	STAFFORD TWP	90.28	76.74	103.82
1532	SURF CITY BORO	93.12	79.15	107.09
1533	TUCKERTON BORO	97.83	83.16	112.50

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

** REVISED AS PER TAX COURT