

**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2015**

| SALEM COUNTY | | AVERAGE RATIO | LOWER LIMIT | UPPER LIMIT |
|---------------------|-------------------------|----------------------|--------------------|--------------------|
| 1701 | ALLOWAY TOWNSHIP | 94.88 | 80.65 | 109.11 |
| 1702 | CARNEYS POINT TOWNSHIP | 105.33 | 89.53 | 121.13 |
| 1703 | ELMER BORO | 105.65 | 89.80 | 121.50 |
| 1704 | ELSINBORO TWP | 112.34 | 95.49 | 129.19 |
| 1705 | LOWER ALLOWAY CREEK TWP | 69.76 | 59.30 | 80.22 |
| 1706 | MANNINGTON TWP | 107.33 | 91.23 | 123.43 |
| 1707 | OLDMANS TWP | 96.49 | 82.02 | 110.96 |
| 1708 | PENNS GROVE BORO | 116.01 | 98.61 | 133.41 |
| 1709 | PENNSVILLE TWP | 101.78 | 86.51 | 117.05 |
| 1710 | PILESGROVE TWP | 109.65 | 93.20 | 126.10 |
| 1711 | PITTSGROVE TWP | 94.66 | 80.46 | 108.86 |
| 1712 | QUINTON TWP | 98.65 | 83.85 | 113.45 |
| 1713 | SALEM CITY | 126.86 | 107.83 | 145.89 |
| 1714 | UPPER PITTSGROVE TWP | 113.03 | 96.08 | 129.98 |
| 1715 | WOODSTOWN BORO | 105.49 | 89.67 | 121.31 |

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