

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2016**

CAPE MAY COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0501	AVALON BORO	93.48	79.46	107.50
0502	CAPE MAY CITY	104.23	88.60	119.86
0503	CAPE MAY POINT BORO	116.28	98.84	133.72
0504	DENNIS TWP	100.10	85.08	115.12
0505	LOWER TWP	95.82	81.45	110.19
0506	MIDDLE TWP	104.15	88.53	119.77
0507	NORTH WILDWOOD CITY	106.62	90.63	122.61
0508	OCEAN CITY CITY	97.07	82.51	111.63
0509	SEA ISLE CITY CITY	109.95	93.46	126.44
0510	STONE HARBOR BORO	107.62	91.48	123.76
0511	UPPER TWP	92.31	78.46	106.16
0512	WEST CAPE MAY BORO	104.30	88.65	119.95
0513	WEST WILDWOOD BORO	111.02	94.37	127.67
0514	WILDWOOD CITY	99.85	84.87	114.83
0515	WILDWOOD CREST BORO	107.08	91.02	123.14
0516	WOODBINE BORO	117.26	99.67	134.85

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