

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

SALEM COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1701	ALLOWAY TOWNSHIP	98.21	83.48	112.94
1702	CARNEYS POINT TOWNSHIP	116.54	99.06	134.02
1703	ELMER BORO	98.37	83.61	113.13
1704	ELSINBORO TWP	112.97	96.02	129.92
1705	LOWER ALLOWAY CREEK TWP	70.44	59.87	81.01
1706	MANNINGTON TWP	101.94	86.65	117.23
1707	OLDMANS TWP	105.60	89.76	121.44
1708	PENNS GROVE BORO	120.64	102.54	138.74
1709	PENNSVILLE TWP	105.05	89.29	120.81
1710	PILESGROVE TWP	109.52	93.09	125.95
1711	PITTSGROVE TWP	95.61	81.27	109.95
1712	QUINTON TWP	96.91	82.37	111.45
1713	SALEM CITY	150.54	127.96	173.12
1714	UPPER PITTSGROVE TWP	107.83	91.66	124.00
1715	WOODSTOWN BORO	104.88	89.15	120.61

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