

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017**

<b>SALEM COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1701	ALLOWAY TOWNSHIP	96.07	81.66	110.48
1702	CARNEYS POINT TOWNSHIP	122.61	104.22	141.00
1703	ELMER BORO	98.22	83.49	112.95
1704	ELSINBORO TWP	113.62	96.58	130.66
1705	LOWER ALLOWAY CREEK TWP	72.74	61.83	83.65
1706	MANNINGTON TWP	104.74	89.03	120.45
1707	OLDMANS TWP	101.79	86.52	117.06
1708	PENNS GROVE BORO	128.21	108.98	147.44
1709	PENNSVILLE TWP	106.41	90.45	122.37
1710	PILESGROVE TWP	109.52	93.09	125.95
1711	PITTSGROVE TWP	94.37	80.21	108.53
1712	QUINTON TWP	102.13	86.81	117.45
1713	SALEM CITY	144.78	123.06	166.50
1714	UPPER PITTSGROVE TWP	106.92	90.88	122.96
1715	WOODSTOWN BORO	107.42	91.31	123.53

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