

**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2009**

OCEAN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1501	BARNEGAT TWP	106.06	90.15	121.97
1502	BARNEGAT LIGHT BORO	91.41	77.70	105.12
1503	BAY HEAD BORO	56.80	48.28	65.32
1504	BEACH HAVEN BORO	75.70	64.34	87.06
1505	BEACHWOOD BORO	96.53	82.05	111.01
1506	BERKELEY TWP	42.01	35.71	48.31
1507	BRICK TWP	36.32	30.87	41.77
1508	TOMS RIVER TWP	37.16	31.59	42.73
1509	EAGLESWOOD TWP	92.63	78.74	106.52
1510	HARVEY CEDARS BORO	97.82	83.15	112.49
1511	ISLAND HEIGHTS BORO	79.28	67.39	91.17
1512	JACKSON TWP	39.91	33.92	45.90
1513	LACEY TWP	40.21	34.18	46.24
1514	LAKEHURST BORO	97.49	82.87	112.11
1515	LAKEWOOD TWP	95.30	81.00	109.60
1516	LAVALLETTE BORO	75.17	63.89	86.45
1517	LITTLE EGG HARBOR TWP	102.30	86.95	117.65
1518	LONG BEACH TWP	85.08	72.32	97.84
1519	MANCHESTER TWP	45.41	38.60	52.22
1520	MANTOLOKING BORO	108.26	92.02	124.50

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OCEAN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1521	OCEAN TWP	88.11	74.89	101.33
1522	OCEAN GATE BORO	91.13	77.46	104.80
1523	PINE BEACH BORO	91.58	77.84	105.32
1524	PLUMSTED TWP	109.02	92.67	125.37
1525	POINT PLEASANT BORO	36.72	31.21	42.23
1526	PT PLEASANT BEACH BORO	105.69	89.84	121.54
1527	SEASIDE HEIGHTS BORO	100.24	85.20	115.28
1528	SEASIDE PARK BORO	50.99	43.34	58.64
1529	SHIP BOTTOM BORO	78.41	66.65	90.17
1530	SOUTH TOMS RIVER BORO	97.01	82.46	111.56
1531	STAFFORD TWP	84.01	71.41	96.61
1532	SURF CITY BORO	84.11	71.49	96.73
1533	TUCKERTON BORO	79.78	67.81	91.75

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