

**CHAPTER 123 LAWS OF 1973 - AS AMENDED BY TAX COURT
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2013**

ESSEX COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0701	BELLEVILLE TWP	93.01	79.06	106.96
0702	BLOOMFIELD TWP	96.14	81.72	110.56
0703	CALDWELL BORO TWP	99.39	84.48	114.30
0704	CEDAR GROVE TWP	100.67	85.57	115.77
0705	EAST ORANGE CITY	98.76	83.95	113.57
0706	ESSEX FELS TWP	102.23	86.90	117.56
0707	FAIRFIELD TWP	96.36	81.91	110.81
0708	GLEN RIDGE TWP	96.38	81.92	110.84
0709	IRVINGTON TWP	107.44	91.32	123.56
0710	LIVINGSTON TWP	98.30	83.55	113.05
0711	MAPLEWOOD TWP	96.38	81.92	110.84
0712	MILLBURN TWP	95.20	80.92	109.48
0713	MONTCLAIR TWP	87.49	74.37	100.61
0714	NEWARK CITY **	74.03	62.93	85.13
0715	NORTH CALDWELL TWP	96.11	81.69	110.53
0716	NUTLEY TWP	92.06	78.25	105.87
0717	ORANGE CITY TWP	105.66	89.81	121.51
0718	ROSELAND BORO	94.77	80.55	108.99
0719	SOUTH ORANGE VILLAGE TW	88.83	75.51	102.15
0720	VERONA TWP	93.54	79.51	107.57
0721	WEST CALDWELL TWP	95.36	81.06	109.66
0722	WEST ORANGE TWP	95.46	81.14	109.78

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

** REVISED AS PER TAX COURT