

**CHAPTER 123 LAWS OF 1973 - AS AMENDED BY TAX COURT  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2014**

CUMBERLAND COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0601	BRIDGETON CITY	75.57	64.23	86.91
0602	COMMERCIAL TWP	116.33	98.88	133.78
0603	DEERFIELD TWP	93.51	79.48	107.54
0604	DOWNE TWP	117.73	100.07	135.39
0605	FAIRFIELD TWP	102.55	87.17	117.93
0606	GREENWICH TWP	55.58	47.24	63.92
0607	HOPEWELL TWP	73.65	62.60	84.70
0608	LAWRENCE TWP	110.46	93.89	127.03
0609	MAURICE RIVER TWP	96.92	82.38	111.46
0610	MILLVILLE CITY	86.64	73.64	99.64
0611	SHILOH BORO	96.46	81.99	110.93
0612	STOW CREEK TWP	70.69	60.09	81.29
0613	UPPER DEERFIELD TWP	101.53	86.30	116.76
0614	VINELAND CITY	99.87	84.89	114.85

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