

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

MONMOUTH COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1301	ABERDEEN TWP	101.81	86.54	117.08
1302	ALLENHURST BORO	90.27	76.73	103.81
1303	ALLENTOWN BORO	102.52	87.14	117.90
1304	ASBURY PARK CITY	34.03	28.93	39.13
1305	ATLANTIC HIGHLANDS BORO	83.67	71.12	96.22
1306	AVON BY THE SEA BORO	97.65	83.00	112.30
1307	BELMAR BORO	66.69	56.69	76.69
1308	BRADLEY BEACH BORO	103.71	88.15	119.27
1309	BRIELLE BORO	113.31	96.31	130.31
1310	COLTS NECK TOWNSHIP	99.44	84.52	114.36
1311	DEAL BORO	102.03	86.73	117.33
1312	EATONTOWN BORO	98.51	83.73	113.29
1313	ENGLISHTOWN BORO	114.61	97.42	131.80
1314	FAIR HAVEN BORO	79.86	67.88	91.84
1315	FARMINGDALE BORO	109.32	92.92	125.72
1316	FREEHOLD BORO	109.03	92.68	125.38
1317	FREEHOLD TWP	93.99	79.89	108.09
1318	HAZLET TWP	91.86	78.08	105.64
1319	HIGHLANDS BORO	93.82	79.75	107.89
1320	HOLMDEL TWP	95.18	80.90	109.46
1321	HOWELL TWP	90.88	77.25	104.51
1322	INTERLAKEN BORO	88.58	75.29	101.87
1323	KEANSBURG BORO	90.49	76.92	104.06
1324	KEYPORT BORO	110.09	93.58	126.60
1325	LITTLE SILVER BORO	85.10	72.33	97.87

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MONMOUTH COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1326	LOCH ARBOUR VILLAGE	101.72	86.46	116.98
1327	LONG BRANCH CITY	92.50	78.62	106.38
1328	MANALAPAN TWP	94.78	80.56	109.00
1329	MANASQUAN BORO	79.65	67.70	91.60
1330	MARLBORO TWP	96.24	81.80	110.68
1331	MATAWAN BORO	112.53	95.65	129.41
1332	MIDDLETOWN TWP	96.61	82.12	111.10
1333	MILLSTONE TWP	90.79	77.17	104.41
1334	MONMOUTH BEACH BORO	95.37	81.06	109.68
1335	NEPTUNE TWP	82.56	70.18	94.94
1336	NEPTUNE CITY BORO	89.88	76.40	103.36
1337	OCEAN TWP	95.41	81.10	109.72
1338	OCEANPORT BORO	90.70	77.09	104.31
1339	RED BANK BORO	111.10	94.43	127.77
1340	ROOSEVELT BORO	103.20	87.72	118.68
1341	RUMSON BORO	87.75	74.59	100.91
1342	SEA BRIGHT BORO	64.52	54.84	74.20
1343	SEA GIRT BORO	95.86	81.48	110.24
1344	SHREWSBURY BORO	95.50	81.17	109.83
1345	SHREWSBURY TWP	104.32	88.67	119.97
1346	LAKE COMO BORO	106.08	90.17	121.99
1347	SPRING LAKE BORO	101.62	86.38	116.86
1348	SPRING LAKE HEIGHTS BOR	104.98	89.23	120.73
1349	TINTON FALLS BORO	90.52	76.94	104.10
1350	UNION BEACH BORO	74.24	63.10	85.38

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MONMOUTH COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1351	UPPER FREEHOLD TWP	98.89	84.06	113.72
1352	WALL TWP	68.17	57.94	78.40
1353	WEST LONG BRANCH BORO	90.08	76.57	103.59

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