

**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2014**

SALEM COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1701	ALLOWAY TOWNSHIP	97.37	82.76	111.98
1702	CARNEYS POINT TOWNSHIP	108.11	91.89	124.33
1703	ELMER BORO	99.54	84.61	114.47
1704	EL SINBORO TWP	113.71	96.65	130.77
1705	LOWER ALLOWAY CREEK TWP	70.63	60.04	81.22
1706	MANNINGTON TWP	109.64	93.19	126.09
1707	OLDMANS TWP	94.70	80.49	108.91
1708	PENNS GROVE BORO	113.04	96.08	130.00
1709	PENNSVILLE TWP	97.82	83.15	112.49
1710	PILESGROVE TWP	109.71	93.25	126.17
1711	PITTS GROVE TWP	95.84	81.46	110.22
1712	QUINTON TWP	98.02	83.32	112.72
1713	SALEM CITY	108.15	91.93	124.37
1714	UPPER PITTS GROVE TWP	114.41	97.25	131.57
1715	WOODSTOWN BORO	106.93	90.89	122.97

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