

**CHAPTER 123 LAWS OF 1973 - AS AMENDED BY TAX COURT  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2015**

ESSEX COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0701	BELLEVILLE TWP	96.92	82.38	111.46
0702	BLOOMFIELD TWP	95.18	80.90	109.46
0703	CALDWELL BORO TWP	95.05	80.79	109.31
0704	CEDAR GROVE TWP	99.06	84.20	113.92
0705	EAST ORANGE CITY	89.90	76.41	103.39
0706	ESSEX FELS TWP	99.84	84.86	114.82
0707	FAIRFIELD TWP	99.88	84.90	114.86
0708	GLEN RIDGE TWP	91.34	77.64	105.04
0709	IRVINGTON TWP **	85.89	73.01	98.77
0710	LIVINGSTON TWP	94.39	80.23	108.55
0711	MAPLEWOOD TWP	90.02	76.52	103.52
0712	MILLBURN TWP	87.41	74.30	100.52
0713	MONTCLAIR TWP	85.28	72.49	98.07
0714	NEWARK CITY	92.04	78.23	105.85
0715	NORTH CALDWELL TWP	94.44	80.27	108.61
0716	NUTLEY TWP	91.65	77.90	105.40
0717	ORANGE CITY TWP	91.65	77.90	105.40
0718	ROSELAND BORO	92.31	78.46	106.16
0719	SOUTH ORANGE VILLAGE TW	87.40	74.29	100.51
0720	VERONA TWP	90.22	76.69	103.75
0721	WEST CALDWELL TWP	102.93	87.49	118.37
0722	WEST ORANGE TWP	97.22	82.64	111.80

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

\*\* AS AMENDED BY THE TAX COURT OF NEW JERSEY