

**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2015**

OCEAN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1501	BARNEGAT TWP	101.83	86.56	117.10
1502	BARNEGAT LIGHT BORO	98.89	84.06	113.72
1503	BAY HEAD BORO	98.17	83.44	112.90
1504	BEACH HAVEN BORO	83.57	71.03	96.11
1505	BEACHWOOD BORO	115.07	97.81	132.33
1506	BERKELEY TWP	100.08	85.07	115.09
1507	BRICK TWP	98.34	83.59	113.09
1508	TOMS RIVER TWP	88.42	75.16	101.68
1509	EAGLESWOOD TWP	98.27	83.53	113.01
1510	HARVEY CEDARS BORO	98.77	83.95	113.59
1511	ISLAND HEIGHTS BORO	100.78	85.66	115.90
1512	JACKSON TWP	101.60	86.36	116.84
1513	LACEY TWP	111.92	95.13	128.71
1514	LAKEHURST BORO	85.37	72.56	98.18
1515	LAKEWOOD TWP	81.22	69.04	93.40
1516	LAVALLETTE BORO	92.26	78.42	106.10
1517	LITTLE EGG HARBOR TWP	116.17	98.74	133.60
1518	LONG BEACH TWP	92.24	78.40	106.08
1519	MANCHESTER TWP	89.36	75.96	102.76
1520	MANTOLOKING BORO	96.49	82.02	110.96

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OCEAN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1521	OCEAN TWP	95.39	81.08	109.70
1522	OCEAN GATE BORO	110.14	93.62	126.66
1523	PINE BEACH BORO	88.84	75.51	102.17
1524	PLUMSTED TWP	94.36	80.21	108.51
1525	POINT PLEASANT BORO	97.75	83.09	112.41
1526	PT PLEASANT BEACH BORO	94.78	80.56	109.00
1527	SEASIDE HEIGHTS BORO	97.22	82.64	111.80
1528	SEASIDE PARK BORO	94.23	80.10	108.36
1529	SHIP BOTTOM BORO	91.68	77.93	105.43
1530	SOUTH TOMS RIVER BORO	120.78	102.66	138.90
1531	STAFFORD TWP	93.41	79.40	107.42
1532	SURF CITY BORO	94.19	80.06	108.32
1533	TUCKERTON BORO	103.12	87.65	118.59

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