

**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2016**

OCEAN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1501	BARNEGAT TWP	101.98	86.68	117.28
1502	BARNEGAT LIGHT BORO	97.57	82.93	112.21
1503	BAY HEAD BORO	101.48	86.26	116.70
1504	BEACH HAVEN BORO	82.51	70.13	94.89
1505	BEACHWOOD BORO	114.97	97.72	132.22
1506	BERKELEY TWP	99.15	84.28	114.02
1507	BRICK TWP	97.36	82.76	111.96
1508	TOMS RIVER TWP	86.78	73.76	99.80
1509	EAGLESWOOD TWP	98.81	83.99	113.63
1510	HARVEY CEDARS BORO	96.67	82.17	111.17
1511	ISLAND HEIGHTS BORO	98.64	83.84	113.44
1512	JACKSON TWP	99.67	84.72	114.62
1513	LACEY TWP	98.61	83.82	113.40
1514	LAKEHURST BORO	87.37	74.26	100.48
1515	LAKEWOOD TWP	76.01	64.61	87.41
1516	LAVALLETTE BORO	90.74	77.13	104.35
1517	LITTLE EGG HARBOR TWP	97.02	82.47	111.57
1518	LONG BEACH TWP	91.40	77.69	105.11
1519	MANCHESTER TWP	87.22	74.14	100.30
1520	MANTOLOKING BORO	96.71	82.20	111.22

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OCEAN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1521	OCEAN TWP	94.33	80.18	108.48
1522	OCEAN GATE BORO	112.12	95.30	128.94
1523	PINE BEACH BORO	91.61	77.87	105.35
1524	PLUMSTED TWP	91.19	77.51	104.87
1525	POINT PLEASANT BORO	97.53	82.90	112.16
1526	PT PLEASANT BEACH BORO	94.57	80.38	108.76
1527	SEASIDE HEIGHTS BORO	100.31	85.26	115.36
1528	SEASIDE PARK BORO	97.54	82.91	112.17
1529	SHIP BOTTOM BORO	90.44	76.87	104.01
1530	SOUTH TOMS RIVER BORO	122.19	103.86	140.52
1531	STAFFORD TWP	93.72	79.66	107.78
1532	SURF CITY BORO	92.80	78.88	106.72
1533	TUCKERTON BORO	103.89	88.31	119.47

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