

**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017**

CAPE MAY COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0501	AVALON BORO	91.35	77.65	105.05
0502	CAPE MAY CITY	98.62	83.83	113.41
0503	CAPE MAY POINT BORO	98.85	84.02	113.68
0504	DENNIS TWP	99.06	84.20	113.92
0505	LOWER TWP	95.58	81.24	109.92
0506	MIDDLE TWP	104.28	88.64	119.92
0507	NORTH WILDWOOD CITY	100.48	85.41	115.55
0508	OCEAN CITY CITY	95.57	81.23	109.91
0509	SEA ISLE CITY CITY	97.41	82.80	112.02
0510	STONE HARBOR BORO	103.28	87.79	118.77
0511	UPPER TWP	94.10	79.98	108.22
0512	WEST CAPE MAY BORO	97.03	82.48	111.58
0513	WEST WILDWOOD BORO	105.90	90.01	121.79
0514	WILDWOOD CITY	99.44	84.52	114.36
0515	WILDWOOD CREST BORO	105.91	90.02	121.80
0516	WOODBINE BORO	112.65	95.75	129.55

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