

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

OCEAN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1501	BARNEGAT TWP	101.07	85.91	116.23
1502	BARNEGAT LIGHT BORO	98.55	83.77	113.33
1503	BAY HEAD BORO	104.35	88.70	120.00
1504	BEACH HAVEN BORO	82.53	70.15	94.91
1505	BEACHWOOD BORO	92.42	78.56	106.28
1506	BERKELEY TWP	96.84	82.31	111.37
1507	BRICK TWP	96.04	81.63	110.45
1508	TOMS RIVER TWP	83.70	71.14	96.26
1509	EAGLESWOOD TWP	102.68	87.28	118.08
1510	HARVEY CEDARS BORO	98.95	84.11	113.79
1511	ISLAND HEIGHTS BORO	105.28	89.49	121.07
1512	JACKSON TWP	96.23	81.80	110.66
1513	LACEY TWP	101.50	86.27	116.73
1514	LAKEHURST BORO	88.73	75.42	102.04
1515	LAKEWOOD TWP	71.53	60.80	82.26
1516	LAVALLETTE BORO	86.70	73.69	99.71
1517	LITTLE EGG HARBOR TWP	97.98	83.28	112.68
1518	LONG BEACH TWP	92.92	78.98	106.86
1519	MANCHESTER TWP	85.64	72.79	98.49
1520	MANTOLOKING BORO	96.55	82.07	111.03

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

OCEAN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1521	OCEAN TWP	94.24	80.10	108.38
1522	OCEAN GATE BORO	95.16	80.89	109.43
1523	PINE BEACH BORO	90.41	76.85	103.97
1524	PLUMSTED TWP	91.86	78.08	105.64
1525	POINT PLEASANT BORO	98.00	83.30	112.70
1526	PT PLEASANT BEACH BORO	96.02	81.62	110.42
1527	SEASIDE HEIGHTS BORO	99.38	84.47	114.29
1528	SEASIDE PARK BORO	94.45	80.28	108.62
1529	SHIP BOTTOM BORO	89.64	76.19	103.09
1530	SOUTH TOMS RIVER BORO	99.35	84.45	114.25
1531	STAFFORD TWP	92.07	78.26	105.88
1532	SURF CITY BORO	90.86	77.23	104.49
1533	TUCKERTON BORO	100.17	85.14	115.20

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