

**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2018**

CAPE MAY COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0501	AVALON BORO	89.03	75.68	102.38
0502	CAPE MAY CITY	99.47	84.55	114.39
0503	CAPE MAY POINT BORO	99.00	84.15	113.85
0504	DENNIS TWP	98.18	83.45	112.91
0505	LOWER TWP	93.21	79.23	107.19
0506	MIDDLE TWP	103.26	87.77	118.75
0507	NORTH WILDWOOD CITY	98.83	84.01	113.65
0508	OCEAN CITY CITY	94.83	80.61	109.05
0509	SEA ISLE CITY CITY	94.37	80.21	108.53
0510	STONE HARBOR BORO	98.95	84.11	113.79
0511	UPPER TWP	96.93	82.39	111.47
0512	WEST CAPE MAY BORO	96.45	81.98	110.92
0513	WEST WILDWOOD BORO	96.18	81.75	110.61
0514	WILDWOOD CITY	103.99	88.39	119.59
0515	WILDWOOD CREST BORO	104.68	88.98	120.38
0516	WOODBINE BORO	105.43	89.62	121.24

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