

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

OCEAN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1501	BARNEGAT TWP	99.62	84.68	114.56
1502	BARNEGAT LIGHT BORO	101.15	85.98	116.32
1503	BAY HEAD BORO	99.39	84.48	114.30
1504	BEACH HAVEN BORO	99.07	84.21	113.93
1505	BEACHWOOD BORO	91.52	77.79	105.25
1506	BERKELEY TWP	94.24	80.10	108.38
1507	BRICK TWP	96.19	81.76	110.62
1508	TOMS RIVER TWP	83.42	70.91	95.93
1509	EAGLESWOOD TWP	106.98	90.93	123.03
1510	HARVEY CEDARS BORO	100.00	85.00	115.00
1511	ISLAND HEIGHTS BORO	100.30	85.25	115.35
1512	JACKSON TWP	90.52	76.94	104.10
1513	LACEY TWP	101.55	86.32	116.78
1514	LAKEHURST BORO	89.78	76.31	103.25
1515	LAKEWOOD TWP	95.84	81.46	110.22
1516	LAVALLETTE BORO	88.53	75.25	101.81
1517	LITTLE EGG HARBOR TWP	98.17	83.44	112.90
1518	LONG BEACH TWP	92.30	78.45	106.15
1519	MANCHESTER TWP	85.63	72.79	98.47
1520	MANTOLOKING BORO	98.59	83.80	113.38

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OCEAN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1521	OCEAN TWP	91.98	78.18	105.78
1522	OCEAN GATE BORO	95.20	80.92	109.48
1523	PINE BEACH BORO	88.20	74.97	101.43
1524	PLUMSTED TWP	91.24	77.55	104.93
1525	POINT PLEASANT BORO	95.81	81.44	110.18
1526	PT PLEASANT BEACH BORO	94.55	80.37	108.73
1527	SEASIDE HEIGHTS BORO	97.61	82.97	112.25
1528	SEASIDE PARK BORO	94.47	80.30	108.64
1529	SHIP BOTTOM BORO	96.07	81.66	110.48
1530	SOUTH TOMS RIVER BORO	99.02	84.17	113.87
1531	STAFFORD TWP	88.90	75.56	102.24
1532	SURF CITY BORO	91.86	78.08	105.64
1533	TUCKERTON BORO	100.37	85.31	115.43

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