

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

SALEM COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1701	ALLOWAY TOWNSHIP	96.17	81.74	110.60
1702	CARNEYS POINT TOWNSHIP	108.96	92.62	125.30
1703	ELMER BORO	97.55	82.92	112.18
1704	ELSINBORO TWP	111.98	95.18	128.78
1705	LOWER ALLOWAY CREEK TWP	71.99	61.19	82.79
1706	MANNINGTON TWP	95.34	81.04	109.64
1707	OLDMANS TWP	100.37	85.31	115.43
1708	PENNS GROVE BORO	132.90	112.96	152.84
1709	PENNSVILLE TWP	102.31	86.96	117.66
1710	PILESGROVE TWP	107.01	90.96	123.06
1711	PITTSGROVE TWP	91.49	77.77	105.21
1712	QUINTON TWP	108.82	92.50	125.14
1713	SALEM CITY	93.12	79.15	107.09
1714	UPPER PITTSGROVE TWP	110.16	93.64	126.68
1715	WOODSTOWN BORO	107.01	90.96	123.06

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