

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2019**

<b>CAPE MAY COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0501	AVALON BORO	99.07	84.21	113.93
0502	CAPE MAY CITY	96.86	82.33	111.39
0503	CAPE MAY POINT BORO	92.04	78.23	105.85
0504	DENNIS TWP	95.22	80.94	109.50
0505	LOWER TWP	89.97	76.47	103.47
0506	MIDDLE TWP	100.90	85.76	116.04
0507	NORTH WILDWOOD CITY	97.23	82.65	111.81
0508	OCEAN CITY CITY	93.54	79.51	107.57
0509	SEA ISLE CITY CITY	91.35	77.65	105.05
0510	STONE HARBOR BORO	101.40	86.19	116.61
0511	UPPER TWP	96.16	81.74	110.58
0512	WEST CAPE MAY BORO	91.55	77.82	105.28
0513	WEST WILDWOOD BORO	91.61	77.87	105.35
0514	WILDWOOD CITY	98.39	83.63	113.15
0515	WILDWOOD CREST BORO	101.83	86.56	117.10
0516	WOODBINE BORO	112.43	95.57	129.29

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