

**CHAPTER 123 LAWS OF 1973  
 APPLICABLE TO TAX APPEALS FOR TAX YEAR 2019  
 AS AMENDED BY TAX COURT OF NEW JERSEY**

ESSEX COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0701	BELLEVILLE TWP	94.10	79.98	108.22
0702	BLOOMFIELD TWP	84.89	72.16	97.62
0703	CALDWELL BORO TWP	89.25	75.86	102.64
0704	CEDAR GROVE TWP**	96.09	81.68	110.50
0705	EAST ORANGE CITY**	79.85	67.87	91.83
0706	ESSEX FELS TWP	102.73	87.32	118.14
0707	FAIRFIELD TWP	82.56	70.18	94.94
0708	GLEN RIDGE TWP	78.61	66.82	90.40
0709	IRVINGTON TWP	89.12	75.75	102.49
0710	LIVINGSTON TWP	84.96	72.22	97.70
0711	MAPLEWOOD TWP	91.46	77.74	105.18
0712	MILLBURN TWP	92.31	78.46	106.16
0713	MONTCLAIR TWP	90.23	76.70	103.76
0714	NEWARK CITY**	80.42	68.36	92.48
0715	NORTH CALDWELL TWP	89.33	75.93	102.73
0716	NUTLEY TWP	85.42	72.61	98.23
0717	ORANGE CITY TWP	85.53	72.70	98.36
0718	ROSELAND BORO**	93.11	79.14	107.08
0719	SOUTH ORANGE VILLAGE TW	94.10	79.98	108.22
0720	VERONA TWP	81.33	69.13	93.53
0721	WEST CALDWELL TWP**	89.59	76.15	103.03
0722	WEST ORANGE TWP	87.74	74.58	100.90

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

\*\* AS AMENDED BY THE TAX COURT OF NEW JERSEY