

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

<b>OCEAN COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1501	BARNEGAT TWP	96.58	82.09	111.07
1502	BARNEGAT LIGHT BORO	97.91	83.22	112.60
1503	BAY HEAD BORO	99.83	84.86	114.80
1504	BEACH HAVEN BORO	93.81	79.74	107.88
1505	BEACHWOOD BORO	89.63	76.19	103.07
1506	BERKELEY TWP	91.95	78.16	105.74
1507	BRICK TWP	92.19	78.36	106.02
1508	TOMS RIVER TWP	81.57	69.33	93.81
1509	EAGLESWOOD TWP	101.51	86.28	116.74
1510	HARVEY CEDARS BORO	100.10	85.08	115.12
1511	ISLAND HEIGHTS BORO	97.93	83.24	112.62
1512	JACKSON TWP	88.38	75.12	101.64
1513	LACEY TWP	100.24	85.20	115.28
1514	LAKEHURST BORO	91.78	78.01	105.55
1515	LAKEWOOD TWP	92.04	78.23	105.85
1516	LAVALLETTE BORO	87.81	74.64	100.98
1517	LITTLE EGG HARBOR TWP	96.91	82.37	111.45
1518	LONG BEACH TWP	90.39	76.83	103.95
1519	MANCHESTER TWP	86.02	73.12	98.92
1520	MANTOLOKING BORO	96.58	82.09	111.07

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

OCEAN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1521	OCEAN TWP	91.91	78.12	105.70
1522	OCEAN GATE BORO	89.74	76.28	103.20
1523	PINE BEACH BORO	85.43	72.62	98.24
1524	PLUMSTED TWP	88.83	75.51	102.15
1525	POINT PLEASANT BORO	91.95	78.16	105.74
1526	PT PLEASANT BEACH BORO	94.27	80.13	108.41
1527	SEASIDE HEIGHTS BORO	95.72	81.36	110.08
1528	SEASIDE PARK BORO	96.81	82.29	111.33
1529	SHIP BOTTOM BORO	94.58	80.39	108.77
1530	SOUTH TOMS RIVER BORO	93.54	79.51	107.57
1531	STAFFORD TWP	91.67	77.92	105.42
1532	SURF CITY BORO	88.81	75.49	102.13
1533	TUCKERTON BORO	97.21	82.63	111.79

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