

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

SALEM COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1701	ALLOWAY TOWNSHIP	96.67	82.17	111.17
1702	CARNEYS POINT TOWNSHIP	103.05	87.59	118.51
1703	ELMER BORO	99.89	84.91	114.87
1704	EL SINBORO TWP	112.31	95.46	129.16
1705	LOWER ALLOWAY CREEK TWP	77.40	65.79	89.01
1706	MANNINGTON TWP	99.07	84.21	113.93
1707	OLDMANS TWP	103.98	88.38	119.58
1708	PENNS GROVE BORO	119.89	101.91	137.87
1709	PENNSVILLE TWP	105.63	89.79	121.47
1710	PILESGROVE TWP	103.34	87.84	118.84
1711	PITTS GROVE TWP	91.68	77.93	105.43
1712	QUINTON TWP	111.53	94.80	128.26
1713	SALEM CITY	88.57	75.28	101.86
1714	UPPER PITTS GROVE TWP	106.93	90.89	122.97
1715	WOODSTOWN BORO	103.59	88.05	119.13

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