

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2020**

<b>CAPE MAY COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0501	AVALON BORO	93.43	79.42	107.44
0502	CAPE MAY CITY	92.67	78.77	106.57
0503	CAPE MAY POINT BORO	90.23	76.70	103.76
0504	DENNIS TWP	96.22	81.79	110.65
0505	LOWER TWP	86.97	73.92	100.02
0506	MIDDLE TWP	98.61	83.82	113.40
0507	NORTH WILDWOOD CITY	93.53	79.50	107.56
0508	OCEAN CITY CITY	90.52	76.94	104.10
0509	SEA ISLE CITY CITY	86.94	73.90	99.98
0510	STONE HARBOR BORO	94.98	80.73	109.23
0511	UPPER TWP	94.70	80.49	108.91
0512	WEST CAPE MAY BORO	86.67	73.67	99.67
0513	WEST WILDWOOD BORO	88.54	75.26	101.82
0514	WILDWOOD CITY	94.32	80.17	108.47
0515	WILDWOOD CREST BORO	100.72	85.61	115.83
0516	WOODBINE BORO	115.03	97.78	132.28

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