

**CHAPTER 123 LAWS OF 1973
 APPLICABLE TO TAX APPEALS FOR TAX YEAR 2020
 AS AMENDED BY TAX COURT OF NEW JERSEY**

ESSEX COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0701	BELLEVILLE TWP	99.07	79.98	108.22
0702	BLOOMFIELD TWP	81.12	72.16	97.62
0703	CALDWELL BORO TWP	89.60	75.86	102.64
0704	CEDAR GROVE TWP	93.80	81.68	110.50
0705	EAST ORANGE CITY	76.29	67.87	91.83
0706	ESSEX FELS TWP	99.39	87.32	118.14
0707	FAIRFIELD TWP	80.03	70.18	94.94
0708	GLEN RIDGE TWP	91.64	66.82	90.40
0709	IRVINGTON TWP	87.61	75.75	102.49
0710	LIVINGSTON TWP	88.16	72.22	97.70
0711	MAPLEWOOD TWP	89.21	77.74	105.18
0712	MILLBURN TWP	97.78	78.46	106.16
0713	MONTCLAIR TWP	89.51	76.70	103.76
0714	NEWARK CITY**	84.18	71.55	96.81
0715	NORTH CALDWELL TWP	88.96	75.93	102.73
0716	NUTLEY TWP	81.54	72.61	98.23
0717	ORANGE CITY TWP**	91.52	77.79	105.25
0718	ROSELAND BORO	93.82	79.14	107.08
0719	SOUTH ORANGE VILLAGE TWP	90.75	79.98	108.22
0720	VERONA TWP	94.16	69.13	93.53
0721	WEST CALDWELL TWP	90.63	76.15	103.03
0722	WEST ORANGE TWP	85.84	74.58	100.90

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

** AS AMENDED BY THE TAX COURT OF NEW JERSEY