

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

| <b>OCEAN COUNTY</b> |                        | <b>AVERAGE RATIO</b> | <b>LOWER LIMIT</b> | <b>UPPER LIMIT</b> |
|---------------------|------------------------|----------------------|--------------------|--------------------|
| 1501                | BARNEGAT TWP           | 93.28                | 79.29              | 107.27             |
| 1502                | BARNEGAT LIGHT BORO    | 96.65                | 82.15              | 111.15             |
| 1503                | BAY HEAD BORO          | 94.07                | 79.96              | 108.18             |
| 1504                | BEACH HAVEN BORO       | 91.25                | 77.56              | 104.94             |
| 1505                | BEACHWOOD BORO         | 87.56                | 74.43              | 100.69             |
| 1506                | BERKELEY TWP           | 89.54                | 76.11              | 102.97             |
| 1507                | BRICK TWP              | 90.91                | 77.27              | 104.55             |
| 1508                | TOMS RIVER TWP         | 79.37                | 67.46              | 91.28              |
| 1509                | EAGLESWOOD TWP         | 97.71                | 83.05              | 112.37             |
| 1510                | HARVEY CEDARS BORO     | 100.69               | 85.59              | 115.79             |
| 1511                | ISLAND HEIGHTS BORO    | 98.87                | 84.04              | 113.70             |
| 1512                | JACKSON TWP            | 86.81                | 73.79              | 99.83              |
| 1513                | LACEY TWP              | 99.20                | 84.32              | 114.08             |
| 1514                | LAKEHURST BORO         | 88.62                | 75.33              | 101.91             |
| 1515                | LAKEWOOD TWP           | 86.08                | 73.17              | 98.99              |
| 1516                | LAVALLETTE BORO        | 83.04                | 70.58              | 95.50              |
| 1517                | LITTLE EGG HARBOR TWP  | 94.84                | 80.61              | 109.07             |
| 1518                | LONG BEACH TWP         | 88.42                | 75.16              | 101.68             |
| 1519                | MANCHESTER TWP         | 81.90                | 69.61              | 94.19              |
| 1520                | MANTOLOKING BORO       | 93.89                | 79.81              | 107.97             |
| 1521                | OCEAN TWP              | 89.51                | 76.08              | 102.94             |
| 1522                | OCEAN GATE BORO        | 87.55                | 74.42              | 100.68             |
| 1523                | PINE BEACH BORO        | 83.58                | 71.04              | 96.12              |
| 1524                | PLUMSTED TWP           | 86.49                | 73.52              | 99.46              |
| 1525                | POINT PLEASANT BORO    | 90.98                | 77.33              | 104.63             |
| 1526                | PT PLEASANT BEACH BORO | 91.47                | 77.75              | 105.19             |

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|---------------------|-----------------------|----------------------|--------------------|--------------------|
| 1527                | SEASIDE HEIGHTS BORO  | 94.65                | 80.45              | 108.85             |
| 1528                | SEASIDE PARK BORO     | 97.31                | 82.71              | 111.91             |
| 1529                | SHIP BOTTOM BORO      | 91.44                | 77.72              | 105.16             |
| 1530                | SOUTH TOMS RIVER BORO | 96.15                | 81.73              | 110.57             |
| 1531                | STAFFORD TWP          | 88.98                | 75.63              | 102.33             |
| 1532                | SURF CITY BORO        | 102.98               | 87.53              | 118.43             |
| 1533                | TUCKERTON BORO        | 98.20                | 83.47              | 112.93             |

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