

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

SALEM COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1701	ALLOWAY TWP	95.98	81.58	110.38
1702	CARNEYS POINT TWP	102.40	87.04	117.76
1703	ELMER BORO	92.08	78.27	105.89
1704	ELSINBORO TWP	112.21	95.38	129.04
1705	LOWER ALLOWAY CREEK TWP	80.97	68.82	93.12
1706	MANNINGTON TWP	101.17	85.99	116.35
1707	OLDMANS TWP	97.66	83.01	112.31
1708	PENNS GROVE BORO	105.01	89.26	120.76
1709	PENNSVILLE TWP	100.02	85.02	115.02
1710	PILESGROVE TWP	102.06	86.75	117.37
1711	PITTSGROVE TWP	91.98	78.18	105.78
1712	QUINTON TWP	109.86	93.38	126.34
1713	SALEM CITY	90.82	77.20	104.44
1714	UPPER PITTSGROVE TWP	101.81	86.54	117.08
1715	WOODSTOWN BORO	101.13	85.96	116.30

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