

2020

2020

**STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION**

**CERTIFICATION OF AVERAGE RATIOS
AND
COMMON LEVEL RANGES FOR USE IN THE TAX YEAR 2020**

Original Certification October 1, 2019

**Amended by the New Jersey Tax Court
(Chapter 86, Laws of 1954) January 30, 2020**

John J. Ficara, Acting Director
Division of Taxation
Department of the Treasury
State of New Jersey

Property Administration
50 Barrack Street,
P.O. Box 251
Trenton, NJ 08695-0251

<http://www.state.nj.us/treasury/taxation/>

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

ATLANTIC COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0101	ABSECON CITY	95.15	80.88	109.42
0102	ATLANTIC CITY CITY	88.03	74.83	101.23
0103	BRIGANTINE CITY	97.69	83.04	112.34
0104	BUENA BORO	109.83	93.36	126.30
0105	BUENA VISTA TWP	108.63	92.34	124.92
0106	CORBIN CITY CITY	99.31	84.41	114.21
0107	EGG HARBOR CITY	92.97	79.02	106.92
0108	EGG HARBOR TWP	93.36	79.36	107.36
0109	ESTELL MANOR CITY	92.60	78.71	106.49
0110	FOLSOM BORO	99.73	84.77	114.69
0111	GALLOWAY TWP	94.70	80.49	108.91
0112	HAMILTON TWP	90.83	77.21	104.45
0113	HAMMONTON TOWN	93.89	79.81	107.97
0114	LINWOOD CITY	102.27	86.93	117.61
0115	LONGPORT BORO	92.72	78.81	106.63
0116	MARGATE CITY CITY	87.30	74.20	100.40
0117	MULLICA TWP	95.82	81.45	110.19
0118	NORTHFIELD CITY	98.75	83.94	113.56
0119	PLEASANTVILLE CITY	100.08	85.07	115.09
0120	PORT REPUBLIC CITY	88.18	74.95	101.41
0121	SOMERS POINT CITY	99.43	84.52	114.34
0122	VENTNOR CITY	95.38	81.07	109.69
0123	WEYMOUTH TWP	89.20	75.82	102.58

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

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

BERGEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0201	ALLENDALE BORO	94.43	80.27	108.59
0202	ALPINE BORO	102.10	86.78	117.42
0203	BERGENFIELD BORO	83.97	71.37	96.57
0204	BOGOTA BORO	79.19	67.31	91.07
0205	CARLSTADT BORO	102.86	87.43	118.29
0206	CLIFFSIDE PARK BORO	82.35	70.00	94.70
0207	CLOSTER BORO	96.69	82.19	111.19
0208	CRESSKILL BORO	91.64	77.89	105.39
0209	DEMAREST BORO	81.71	69.45	93.97
0210	DUMONT BORO	78.75	66.94	90.56
0211	ELMWOOD PARK BORO	89.43	76.02	102.84
0212	E RUTHERFORD BORO	92.66	78.76	106.56
0213	EDGEWATER BORO	74.08	62.97	85.19
0214	EMERSON BORO	90.45	76.88	104.02
0215	ENGLEWOOD CITY	86.79	73.77	99.81
0216	ENGLEWOOD CLIFFS BORO	90.08	76.57	103.59
0217	FAIRLAWN BORO	81.12	68.95	93.29
0218	FAIRVIEW BORO	74.64	63.44	85.84
0219	FORT LEE BORO	90.20	76.67	103.73
0220	FRANKLIN LAKES BORO	97.77	83.10	112.44
0221	GARFIELD CITY	80.16	68.14	92.18
0222	GLEN ROCK BORO	88.43	75.17	101.69
0223	HACKENSACK CITY	93.16	79.19	107.13
0224	HARRINGTON PARK BORO	88.49	75.22	101.76
0225	HASBROUCK HGHTS BORO	92.48	78.61	106.35
0226	HAWORTH BORO	86.15	73.23	99.07

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

BERGEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0227	HILLSDALE BORO	90.72	77.11	104.33
0228	HOHOKUS BORO	89.54	76.11	102.97
0229	LEONIA BORO	82.60	70.21	94.99
0230	LITTLE FERRY BORO	90.30	76.75	103.85
0231	LODI BORO	74.44	63.27	85.61
0232	LYNDHURST TWP	86.32	73.37	99.27
0233	MAHWAH TWP	91.07	77.41	104.73
0234	MAYWOOD BORO	77.30	65.70	88.90
0235	MIDLAND PARK BORO	83.77	71.20	96.34
0236	MONTVALE BORO	85.93	73.04	98.82
0237	MOONACHIE BORO**	89.18	75.80	102.56
0238	NEW MILFORD BORO	80.08	68.07	92.09
0239	NORTH ARLINGTON BORO	94.74	80.53	108.95
0240	NORTHVALE BORO	86.12	73.20	99.04
0241	NORWOOD BORO	92.88	78.95	106.81
0242	OAKLAND BORO	82.81	70.39	95.23
0243	OLD TAPPAN BORO	99.19	84.31	114.07
0244	ORADELL BORO	93.48	79.46	107.50
0245	PALISADES PARK BORO	76.49	65.02	87.96
0246	PARAMUS BORO	77.13	65.56	88.70
0247	PARK RIDGE BORO	85.45	72.63	98.27
0248	RAMSEY BORO	94.48	80.31	108.65
0249	RIDGEFIELD BORO	79.28	67.39	91.17
0250	RIDGEFIELD PARK VILLAGE	76.15	64.73	87.57
0251	RIDGEWOOD VILLAGE	86.48	73.51	99.45
0252	RIVEREDGE BORO	75.99	64.59	87.39

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

BERGEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0253	RIVERVALE TWP	98.06	83.35	112.77
0254	ROCHELLE PARK TWP	90.89	77.26	104.52
0255	ROCKLEIGH BORO	101.00	85.85	116.15
0256	RUTHERFORD BORO	87.99	74.79	101.19
0257	SADDLE BROOK TWP	90.96	77.32	104.60
0258	SADDLE RIVER BORO	102.03	86.73	117.33
0259	SO HACKENSACK TWP	106.39	90.43	122.35
0260	TEANECK TWP	82.34	69.99	94.69
0261	TENAFLY BORO	84.57	71.88	97.26
0262	TETERBORO BORO	107.92	91.73	124.11
0263	UPPER SADDLE RIV BORO	82.52	70.14	94.90
0264	WALDWICK BORO	94.54	80.36	108.72
0265	WALLINGTON BORO	83.20	70.72	95.68
0266	WASHINGTON TWP	88.79	75.47	102.11
0267	WESTWOOD BORO	94.10	79.98	108.22
0268	WOODCLIFF LAKE BORO	101.48	86.26	116.70
0269	WOOD RIDGE BORO	87.69	74.54	100.84
0270	WYCKOFF TWP	99.84	84.86	114.82

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

** AS AMENDED BY THE TAX COURT OF NEW JERSEY

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

BURLINGTON COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0301	BASS RIVER TWP	98.33	83.58	113.08
0302	BEVERLY CITY**	95.86	81.48	110.24
0303	BORDENTOWN CITY	91.39	77.68	105.10
0304	BORDENTOWN TWP	81.10	68.93	93.27
0305	BURLINGTON CITY	92.18	78.35	106.01
0306	BURLINGTON TWP	87.46	74.34	100.58
0307	CHESTERFIELD TWP	95.79	81.42	110.16
0308	CINNAMINSON TWP	88.92	75.58	102.26
0309	DELANCO TWP	93.35	79.35	107.35
0310	DELRAN TWP	86.78	73.76	99.80
0311	EASTAMPTON TWP	89.33	75.93	102.73
0312	EDGEWATER PARK TWP	102.18	86.85	117.51
0313	EVESHAM TWP	93.62	79.58	107.66
0314	FIELDSBORO BORO	92.94	79.00	106.88
0315	FLORENCE TWP	98.67	83.87	113.47
0316	HAINESPORT TWP	90.24	76.70	103.78
0317	LUMBERTON TWP	98.05	83.34	112.76
0318	MANSFIELD TWP	80.83	68.71	92.95
0319	MAPLE SHADE TWP	93.29	79.30	107.28
0320	MEDFORD TWP	89.56	76.13	102.99
0321	MEDFORD LAKES BORO	90.92	77.28	104.56
0322	MOORESTOWN TWP	80.18	68.15	92.21
0323	MT HOLLY TWP	98.91	84.07	113.75
0324	MT LAUREL TWP	90.57	76.98	104.16
0325	NEW HANOVER TWP	71.74	60.98	82.50
0326	NO HANOVER TWP	95.91	81.52	110.30
0327	PALMYRA BORO	93.67	79.62	107.72

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

BURLINGTON COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0328	PEMBERTON BORO	91.53	77.80	105.26
0329	PEMBERTON TWP	97.47	82.85	112.09
0330	RIVERSIDE TWP	99.80	84.83	114.77
0331	RIVERTON BORO	84.01	71.41	96.61
0332	SHAMONG TWP	92.48	78.61	106.35
0333	SOUTHAMPTON TWP	82.30	69.95	94.65
0334	SPRINGFIELD TWP	86.90	73.86	99.94
0335	TABERNACLE TWP	89.68	76.23	103.13
0336	WASHINGTON TWP	94.43	80.27	108.59
0337	WESTAMPTON TWP	94.92	80.68	109.16
0338	WILLINGBORO TWP	98.75	83.94	113.56
0339	WOODLAND TWP	106.87	90.84	122.90
0340	WRIGHTSTOWN BORO	89.62	76.18	103.06

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

** AS AMENDED BY THE TAX COURT OF NEW JERSEY

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

CAMDEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0401	AUDUBON BORO	97.21	82.63	111.79
0402	AUDUBON PARK BORO	99.89	84.91	114.87
0403	BARRINGTON BORO	96.17	81.74	110.60
0404	BELLMAWR BORO	101.44	86.22	116.66
0405	BERLIN BORO	100.74	85.63	115.85
0406	BERLIN TWP	91.95	78.16	105.74
0407	BROOKLAWN BORO	96.35	81.90	110.80
0408	CAMDEN CITY	95.39	81.08	109.70
0409	CHERRY HILL TWP	89.74	76.28	103.20
0410	CHESILHURST BORO	104.96	89.22	120.70
0411	CLEMENTON BORO	96.99	82.44	111.54
0412	COLLINGSWOOD BORO	97.73	83.07	112.39
0413	GIBBSBORO BORO	88.00	74.80	101.20
0414	GLOUCESTER CITY	96.32	81.87	110.77
0415	GLOUCESTER TWP	97.58	82.94	112.22
0416	HADDON TWP	88.02	74.82	101.22
0417	HADDONFIELD BORO	94.85	80.62	109.08
0418	HADDON HEIGHTS BORO	99.24	84.35	114.13
0419	HI NELLA BORO	101.09	85.93	116.25
0420	LAUREL SPRINGS BORO	93.25	79.26	107.24
0421	LAWNSIDE BORO	96.32	81.87	110.77
0422	LINDENWOLD BORO	99.80	84.83	114.77
0423	MAGNOLIA BORO	94.66	80.46	108.86
0424	MERCHANTVILLE BORO	95.41	81.10	109.72
0425	MOUNT EPHRAIM BORO	96.79	82.27	111.31
0426	OAKLYN BORO	88.82	75.50	102.14
0427	PENNSAUKEN TWP	97.20	82.62	111.78

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

CAMDEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0428	PINE HILL BORO	95.03	80.78	109.28
0429	PINE VALLEY BORO	99.99	84.99	114.99
0430	RUNNEMEDE BORO	94.62	80.43	108.81
0431	SOMERDALE BORO	89.83	76.36	103.30
0432	STRATFORD BORO	92.16	78.34	105.98
0433	TAVISTOCK BORO	100.21	85.18	115.24
0434	VOORHEES TWP	84.19	71.56	96.82
0435	WATERFORD TWP	90.44	76.87	104.01
0436	WINSLOW TWP	97.41	82.80	112.02
0437	WOODLYNNE BORO	88.97	75.62	102.32

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

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

CAPE MAY COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
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%

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

CUMBERLAND COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0601	BRIDGETON CITY	90.52	76.94	104.10
0602	COMMERCIAL TWP	114.09	96.98	131.20
0603	DEERFIELD TWP	94.67	80.47	108.87
0604	DOWNE TWP	124.83	106.11	143.55
0605	FAIRFIELD TWP	109.75	93.29	126.21
0606	GREENWICH TWP	103.45	87.93	118.97
0607	HOPEWELL TWP	91.92	78.13	105.71
0608	LAWRENCE TWP	102.53	87.15	117.91
0609	MAURICE RIVER TWP	105.41	89.60	121.22
0610	MILLVILLE CITY	93.07	79.11	107.03
0611	SHILOH BORO	99.20	84.32	114.08
0612	STOW CREEK TWP	94.45	80.28	108.62
0613	UPPER DEERFIELD TWP	102.72	87.31	118.13
0614	VINELAND CITY	97.24	82.65	111.83

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

**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

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

GLOUCESTER COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0801	CLAYTON BORO	96.14	81.72	110.56
0802	DEPTFORD TWP	98.05	83.34	112.76
0803	EAST GREENWICH TWP	99.87	84.89	114.85
0804	ELK TWP	95.02	80.77	109.27
0805	FRANKLIN TWP	92.45	78.58	106.32
0806	GLASSBORO BORO	96.78	82.26	111.30
0807	GREENWICH TWP	90.81	77.19	104.43
0808	HARRISON TWP	97.14	82.57	111.71
0809	LOGAN TWP	97.55	82.92	112.18
0810	MANTUA TWP	92.41	78.55	106.27
0811	MONROE TWP	100.15	85.13	115.17
0812	NATIONAL PARK BORO	96.37	81.91	110.83
0813	NEWFIELD BORO	97.38	82.77	111.99
0814	PAULSBORO BORO	100.96	85.82	116.10
0815	PITMAN BORO	91.66	77.91	105.41
0816	SO HARRISON TWP	95.04	80.78	109.30
0817	SWEDESBORO BORO	95.59	81.25	109.93
0818	WASHINGTON TWP	88.05	74.84	101.26
0819	WENONAH BORO	98.76	83.95	113.57
0820	WEST DEPTFORD TWP	91.94	78.15	105.73
0821	WESTVILLE BORO	97.49	82.87	112.11
0822	WOODBURY CITY	90.64	77.04	104.24
0823	WOODBURY HEIGHTS BORO	93.07	79.11	107.03
0824	WOOLWICH TWP	88.25	75.01	101.49

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

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

HUDSON COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0901	BAYONNE CITY	30.69	26.09	35.29
0902	EAST NEWARK BORO	79.21	67.33	91.09
0903	GUTTENBERG TOWN	66.22	56.29	76.15
0904	HARRISON TOWN	32.92	27.98	37.86
0905	HOBOKEN CITY	66.81	56.79	76.83
0906	JERSEY CITY CITY	87.91	74.72	101.10
0907	KEARNY TOWN	25.42	21.61	29.23
0908	NORTH BERGEN TWP	38.82	33.00	44.64
0909	SECAUCUS TOWN	51.10	43.43	58.77
0910	UNION CITY CITY	34.50	29.32	39.68
0911	WEEHAWKEN TWP	101.14	85.97	116.31
0912	WEST NEW YORK TOWN	27.56	23.43	31.69

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

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

HUNTERDON COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1001	ALEXANDRIA TWP	91.28	77.59	104.97
1002	BETHLEHEM TWP	92.91	78.97	106.85
1003	BLOOMSBURY BORO	92.98	79.03	106.93
1004	CALIFON BORO	96.93	82.39	111.47
1005	CLINTON TOWN	93.56	79.53	107.59
1006	CLINTON TWP	93.58	79.54	107.62
1007	DELAWARE TWP	91.66	77.91	105.41
1008	EAST AMWELL TWP	87.94	74.75	101.13
1009	FLEMINGTON BORO	98.77	83.95	113.59
1010	FRANKLIN TWP	96.56	82.08	111.04
1011	FRENCHTOWN BORO	87.62	74.48	100.76
1012	GLEN GARDNER BORO	82.37	70.01	94.73
1013	HAMPTON BORO	95.86	81.48	110.24
1014	HIGH BRIDGE BORO	94.07	79.96	108.18
1015	HOLLAND TWP	90.79	77.17	104.41
1016	KINGWOOD TWP	98.79	83.97	113.61
1017	LAMBERTVILLE CITY	96.60	82.11	111.09
1018	LEBANON BORO	98.59	83.80	113.38
1019	LEBANON TWP	80.81	68.69	92.93
1020	MILFORD BORO	94.88	80.65	109.11
1021	RARITAN TWP	96.50	82.02	110.98
1022	READINGTON TWP	80.68	68.58	92.78
1023	STOCKTON BORO	100.28	85.24	115.32
1024	TEWKSBURY TWP	83.46	70.94	95.98
1025	UNION TWP	81.66	69.41	93.91
1026	WEST AMWELL TWP	104.41	88.75	120.07

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

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

MERCER COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1101	EAST WINDSOR TWP	92.83	78.91	106.75
1102	EWING TWP	101.82	86.55	117.09
1103	HAMILTON TWP	94.60	80.41	108.79
1104	HIGHTSTOWN BORO	85.44	72.62	98.26
1105	HOPEWELL BORO	94.69	80.49	108.89
1106	HOPEWELL TWP	94.08	79.97	108.19
1107	LAWRENCE TWP	94.35	80.20	108.50
1108	PENNINGTON BORO	98.33	83.58	113.08
1111	TRENTON CITY	94.96	80.72	109.20
1112	ROBBINSVILLE TWP	92.94	79.00	106.88
1113	WEST WINDSOR TWP	88.93	75.59	102.27
1114	PRINCETON	82.96	70.52	95.40

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

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

MIDDLESEX COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1201	CARTERET BORO**	90.07	76.56	103.58
1202	CRANBURY TWP	96.83	82.31	111.35
1203	DUNELLEN BORO	101.45	86.23	116.67
1204	EAST BRUNSWICK TWP	25.03	21.28	28.78
1205	EDISON TWP	37.88	32.20	43.56
1206	HELMETTA BORO	86.46	73.49	99.43
1207	HIGHLAND PARK BORO**	41.35	35.15	47.55
1208	JAMESBURG BORO	54.24	46.10	62.38
1209	METUCHEN BORO	43.66	37.11	50.21
1210	MIDDLESEX BORO	31.97	27.17	36.77
1211	MILLTOWN BORO	46.10	39.18	53.02
1212	MONROE TWP	81.72	69.46	93.98
1213	NEW BRUNSWICK CITY	97.39	82.78	112.00
1214	NORTH BRUNSWICK TWP**	53.09	45.13	61.05
1215	OLD BRIDGE TWP	41.82	35.55	48.09
1216	PERTH AMBOY CITY	96.40	81.94	110.86
1217	PISCATAWAY TWP	93.49	79.47	107.51
1218	PLAINSBORO TWP	98.82	84.00	113.64
1219	SAYREVILLE BORO	46.03	39.13	52.93
1220	SOUTH AMBOY CITY	94.33	80.18	108.48
1221	SOUTH BRUNSWICK TWP	39.46	33.54	45.38
1222	SOUTH PLAINFIELD BORO	33.20	28.22	38.18
1223	SOUTH RIVER BORO	28.46	24.19	32.73
1224	SPOTSWOOD BORO	87.60	74.46	100.74
1225	WOODBIDGE TWP**	27.13	23.06	31.20

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

** AS AMENDED BY THE TAX COURT OF NEW JERSEY

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

MONMOUTH COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1301	ABERDEEN TWP	93.03	79.08	106.98
1302	ALLENHURST BORO	80.01	68.01	92.01
1303	ALLENTOWN BORO	97.88	83.20	112.56
1304	ASBURY PARK CITY	98.22	83.49	112.95
1305	ATLANTIC HIGHLANDS BORO	97.89	83.21	112.57
1306	AVON BY THE SEA BORO	83.92	71.33	96.51
1307	BELMAR BORO	92.93	78.99	106.87
1308	BRADLEY BEACH BORO	94.27	80.13	108.41
1309	BRIELLE BORO	98.76	83.95	113.57
1310	COLTS NECK TWP	99.24	84.35	114.13
1311	DEAL BORO	82.47	70.10	94.84
1312	EATONTOWN BORO	95.63	81.29	109.97
1313	ENGLISHTOWN BORO	97.59	82.95	112.23
1314	FAIR HAVEN BORO	100.27	85.23	115.31
1315	FARMINGDALE BORO	96.76	82.25	111.27
1316	FREEHOLD BORO	97.59	82.95	112.23
1317	FREEHOLD TWP	98.24	83.50	112.98
1318	HAZLET TWP	97.68	83.03	112.33
1319	HIGHLANDS BORO	87.67	74.52	100.82
1320	HOLMDEL TWP	98.85	84.02	113.68
1321	HOWELL TWP	94.13	80.01	108.25
1322	INTERLAKEN BORO	90.89	77.26	104.52
1323	KEANSBURG BORO	79.71	67.75	91.67
1324	KEYPORT BORO	95.66	81.31	110.01
1325	LITTLE SILVER BORO	97.34	82.74	111.94
1326	LOCH ARBOUR VILLAGE	110.59	94.00	127.18
1327	LONG BRANCH CITY	90.47	76.90	104.04

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

MONMOUTH COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1328	MANALAPAN TWP	94.81	80.59	109.03
1329	MANASQUAN BORO	84.21	71.58	96.84
1330	MARLBORO TWP	88.59	75.30	101.88
1331	MATAWAN BORO	94.72	80.51	108.93
1332	MIDDLETOWN TWP	98.53	83.75	113.31
1333	MILLSTONE TWP	93.87	79.79	107.95
1334	MONMOUTH BEACH BORO	96.23	81.80	110.66
1335	NEPTUNE TWP	96.19	81.76	110.62
1336	NEPTUNE CITY BORO	91.63	77.89	105.37
1337	OCEAN TWP	96.91	82.37	111.45
1338	OCEANPORT BORO	98.75	83.94	113.56
1339	RED BANK BORO	94.31	80.16	108.46
1340	ROOSEVELT BORO	94.17	80.04	108.30
1341	RUMSON BORO	95.46	81.14	109.78
1342	SEA BRIGHT BORO	87.55	74.42	100.68
1343	SEA GIRT BORO	92.55	78.67	106.43
1344	SHREWSBURY BORO	97.89	83.21	112.57
1345	SHREWSBURY TWP	113.60	96.56	130.64
1346	LAKE COMO BORO	100.54	85.46	115.62
1347	SPRING LAKE BORO	94.82	80.60	109.04
1348	SPRING LAKE HEIGHTS BOR	99.45	84.53	114.37
1349	TINTON FALLS BORO	96.19	81.76	110.62
1350	UNION BEACH BORO	95.34	81.04	109.64
1351	UPPER FREEHOLD TWP	95.81	81.44	110.18
1352	WALL TWP	90.70	77.09	104.31
1353	WEST LONG BRANCH BORO	93.61	79.57	107.65

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

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

MORRIS COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1401	BOONTON TOWN	91.93	78.14	105.72
1402	BOONTON TWP	89.91	76.42	103.40
1403	BUTLER BORO	74.95	63.71	86.19
1404	CHATHAM BORO	80.42	68.36	92.48
1405	CHATHAM TWP	88.52	75.24	101.80
1406	CHESTER BORO	101.43	86.22	116.64
1407	CHESTER TWP	97.14	82.57	111.71
1408	DENVILLE TWP	93.24	79.25	107.23
1409	DOVER TOWN	90.77	77.15	104.39
1410	EAST HANOVER TWP	77.58	65.94	89.22
1411	FLORHAM PARK BORO	97.07	82.51	111.63
1412	HANOVER TWP	94.30	80.15	108.45
1413	HARDING TWP	89.77	76.30	103.24
1414	JEFFERSON TWP	99.38	84.47	114.29
1415	KINNELON BORO	98.60	83.81	113.39
1416	LINCOLN PARK BORO	94.27	80.13	108.41
1417	MADISON BORO	80.59	68.50	92.68
1418	MENDHAM BORO	93.12	79.15	107.09
1419	MENDHAM TWP	99.16	84.29	114.03
1420	MINE HILL TWP	94.03	79.93	108.13
1421	MONTVILLE TWP	90.68	77.08	104.28
1422	MORRIS TWP	94.40	80.24	108.56
1423	MORRIS PLAINS BORO	91.05	77.39	104.71
1424	MORRISTOWN TOWN	74.03	62.93	85.13
1425	MOUNTAIN LAKES BORO	91.89	78.11	105.67
1426	MOUNT ARLINGTON BORO	85.06	72.30	97.82
1427	MOUNT OLIVE TWP	93.61	79.57	107.65

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

MORRIS COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1428	NETCONG BORO	106.79	90.77	122.81
1429	PARSIPPANY TR HLS TWP	83.19	70.71	95.67
1430	LONG HILL TWP	95.21	80.93	109.49
1431	PEQUANNOCK TWP	83.26	70.77	95.75
1432	RANDOLPH TWP	94.78	80.56	109.00
1433	RIVERDALE BORO	96.42	81.96	110.88
1434	ROCKAWAY BORO	96.08	81.67	110.49
1435	ROCKAWAY TWP	91.33	77.63	105.03
1436	ROXBURY TWP	101.72	86.46	116.98
1437	VICTORY GARDENS BORO	83.91	71.32	96.50
1438	WASHINGTON TWP	97.81	83.14	112.48
1439	WHARTON BORO	94.39	80.23	108.55

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

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

OCEAN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
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

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

OCEAN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
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%

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

PASSIC COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1601	BLOOMINGDALE BORO	86.83	73.81	99.85
1602	CLIFTON CITY**	50.95	43.31	58.59
1603	HALEDON BORO	81.16	68.99	93.33
1604	HAWTHORNE BORO	47.00	39.95	54.05
1605	LITTLE FALLS TWP	90.62	77.03	104.21
1606	NORTH HALEDON BORO	84.81	72.09	97.53
1607	PASSAIC CITY	75.18	63.90	86.46
1608	PATERSON CITY	83.83	71.26	96.40
1609	POMPTON LAKES BORO	94.86	80.63	109.09
1610	PROSPECT PARK BORO	77.07	65.51	88.63
1611	RINGWOOD BORO	82.92	70.48	95.36
1612	TOTOWA BORO	97.38	82.77	111.99
1613	WANAQUE BORO	82.07	69.76	94.38
1614	WAYNE TWP	48.03	40.83	55.23
1615	WEST MILFORD TWP	87.38	74.27	100.49
1616	WOODLAND PARK BORO	89.63	76.19	103.07

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

** AS AMENDED BY THE TAX COURT OF NEW JERSEY

**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%

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

SOMERSET COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1801	BEDMINSTER TWP	99.15	84.28	114.02
1802	BERNARDS TWP	95.54	81.21	109.87
1803	BERNARDSVILLE BORO	98.88	84.05	113.71
1804	BOUND BROOK BORO	95.61	81.27	109.95
1805	BRANCHBURG TWP	93.13	79.16	107.10
1806	BRIDGEWATER TWP	96.44	81.97	110.91
1807	FAR HILLS BORO	101.49	86.27	116.71
1808	FRANKLIN TWP	95.43	81.12	109.74
1809	GREEN BROOK TWP	96.87	82.34	111.40
1810	HILLSBOROUGH TWP	91.93	78.14	105.72
1811	MANVILLE BORO	94.96	80.72	109.20
1812	MILLSTONE BORO	83.60	71.06	96.14
1813	MONTGOMERY TWP	80.30	68.25	92.35
1814	NORTH PLAINFIELD BORO	85.85	72.97	98.73
1815	PEAPACK GLADSTONE BORO	98.44	83.67	113.21
1816	RARITAN BORO	94.20	80.07	108.33
1817	ROCKY HILL BORO	97.95	83.26	112.64
1818	SOMERVILLE BORO	90.25	76.71	103.79
1819	SO BOUND BROOK BORO	87.54	74.41	100.67
1820	WARREN TWP	100.19	85.16	115.22
1821	WATCHUNG BORO	99.48	84.56	114.40

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

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

SUSSEX COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1901	ANDOVER BORO	98.88	84.05	113.71
1902	ANDOVER TWP	91.03	77.38	104.68
1903	BRANCHVILLE BORO	99.65	84.70	114.60
1904	BYRAM TWP	93.10	79.13	107.07
1905	FRANKFORD TWP	90.96	77.32	104.60
1906	FRANKLIN BORO	94.15	80.03	108.27
1907	FREDON TWP	101.12	85.95	116.29
1908	GREEN TWP	91.54	77.81	105.27
1909	HAMBURG BORO	90.89	77.26	104.52
1910	HAMPTON TWP	89.10	75.73	102.47
1911	HARDYSTON TWP	93.33	79.33	107.33
1912	HOPATCONG BORO	84.40	71.74	97.06
1913	LAFAYETTE TWP	91.62	77.88	105.36
1914	MONTAGUE TWP	92.35	78.50	106.20
1915	NEWTON TOWN	90.70	77.09	104.31
1916	OGDENSBURG BORO	98.79	83.97	113.61
1917	SANDYSTON TWP	89.73	76.27	103.19
1918	SPARTA TWP	91.14	77.47	104.81
1919	STANHOPE BORO	88.98	75.63	102.33
1920	STILLWATER TWP	87.59	74.45	100.73
1921	SUSSEX BORO	95.02	80.77	109.27
1922	VERNON TWP	103.14	87.67	118.61
1923	WALPACK TWP	89.43	76.02	102.84
1924	WANTAGE TWP	95.89	81.51	110.27

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

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

UNION COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2001	BERKELEY HEIGHTS TWP	52.65	44.75	60.55
2002	CLARK TWP	26.99	22.94	31.04
2003	CRANFORD TWP	35.08	29.82	40.34
2004	ELIZABETH CITY	10.68	9.08	12.28
2005	FANWOOD BORO	18.27	15.53	21.01
2006	GARWOOD BORO	25.66	21.81	29.51
2007	HILLSIDE TWP	44.78	38.06	51.50
2008	KENILWORTH BORO	51.55	43.82	59.28
2009	LINDEN CITY	43.58	37.04	50.12
2010	MOUNTAINSIDE BORO	27.20	23.12	31.28
2011	NEW PROVIDENCE BORO	47.81	40.64	54.98
2012	PLAINFIELD CITY	43.62	37.08	50.16
2013	RAHWAY CITY	48.26	41.02	55.50
2014	ROSELLE BORO	49.73	42.27	57.19
2015	ROSELLE PARK BORO	84.75	72.04	97.46
2017	SCOTCH PLAINS TWP	22.46	19.09	25.83
2017	SPRINGFIELD TWP	38.70	32.89	44.51
2018	SUMMIT CITY	42.23	35.90	48.56
2019	UNION TWP	15.02	12.77	17.27
2020	WESTFIELD TOWN	101.89	86.61	117.17
2021	WINFIELD TWP	100.10	85.08	115.12

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

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

WARREN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2101	ALLAMUCHY TWP	86.10	73.18	99.02
2102	ALPHA BORO	97.66	83.01	112.31
2103	BELVIDERE TOWN	66.51	56.53	76.49
2104	BLAIRSTOWN TWP	97.65	83.00	112.30
2105	FRANKLIN TWP	103.02	87.57	118.47
2106	FRELINGHUYSEN TWP	102.01	86.71	117.31
2107	GREENWICH TWP	84.60	71.91	97.29
2108	HACKETTSTOWN TOWN	99.92	84.93	114.91
2109	HARDWICK TWP	79.06	67.20	90.92
2110	HARMONY TWP	88.38	75.12	101.64
2111	HOPE TWP	90.54	76.96	104.12
2112	INDEPENDENCE TWP	85.22	72.44	98.00
2113	KNOWLTON TWP	78.60	66.81	90.39
2114	LIBERTY TWP	90.38	76.82	103.94
2115	LOPATCONG TWP	99.15	84.28	114.02
2116	MANSFIELD TWP	89.84	76.36	103.32
2117	OXFORD TWP	88.36	75.11	101.61
2119	PHILLIPSBURG TOWN	96.62	82.13	111.11
2120	POHATCONG TWP	94.29	80.15	108.43
2121	WASHINGTON BORO	82.32	69.97	94.67
2122	WASHINGTON TWP	95.13	80.86	109.40
2123	WHITE TWP	97.97	83.27	112.67

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