

2008

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION

2008

CERTIFICATION OF AVERAGE RATIOS
AND
COMMON LEVEL RANGES FOR USE IN THE TAX YEAR 2008

TO THE: Assessor of Each Municipality
Municipal Clerk of Each Municipality
Tax Administrator of Each County Board of Taxation

Pursuant to the provisions of Section 5, Chapter 123, Laws of 1973, as amended by Chapter 51, Laws of 1979, I, as Acting Director of the Division of Taxation in the Department of Treasury of the State of New Jersey, hereby certify that attached hereto is a true copy of the list setting forth the common level range and the average ratio for each taxing district promulgated by me as required by Chapter 86, Laws of 1954 (N.J.S.A. 54:1-35.1 et seq.), as of October 1, 2007, and subject to revision by the Tax Court of New Jersey. This list, under the authority conferred by said law, is on file in the office of the Director of the Division of Taxation.

Although there is no formal statutory mechanism for challenging this Certification of Average Ratios and Common Level Ranges, any taxing district objecting to this Certification may appeal the Table of Equalized Valuations to the Tax Court within 45 days after its promulgation, pursuant to N.J.S.A. 54:51A-4(c). Pursuant to N. J.S.A. 54:1-35a(a), any revision by the Tax Court to the average ratio in the Table of Equalized Valuations will be reflected by operation of law in a revised Certification of Average Ratios and Common Level Ranges to be issued on or before April 1, 2008. The revised Certification of Average Ratios and Common Level Ranges shall also include a listing of those municipalities, which have implemented a revaluation or reassessment for the Year 2008. No appeal of either Table of Equalized Valuations or Certification of Average Ratios and Common Level Ranges may be taken after the 45 day appeal period has expired.

Witness my hand and seal of the Office of Director, Division of Taxation, at Trenton, this second day of October, 2007.



Maureen Adams

Maureen Adams
Acting Director, Division of Taxation

Property Administration 09/07
cc: Acting State Treasurer – Michellene Davis
OMB – Charlene Holzbaur

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2008

COUNTY-DISTRICT

AVERAGE RATIO

LOWER LIMIT

UPPER LIMIT

ATLANTIC COUNTY

ABSECON CITY	49.06	41.70	56.42
ATLANTIC CITY CITY	36.70	31.19	42.21
BRIGANTINE CITY	102.64	87.24	118.04
BUENA BORO	93.38	79.37	107.39
BUENA VISTA TWP	47.14	40.07	54.21
CORBIN CITY CITY	43.69	37.14	50.24
EGG HARBOR CITY	91.09	77.43	104.75
EGG HARBOR TWP	47.61	40.47	54.75
ESTELL MANOR CITY	54.54	46.36	62.72
FOLSOM BORO	54.99	46.74	63.24
GALLOWAY TWP	48.55	41.27	55.83
HAMILTON TWP	46.82	39.80	53.84
HAMMONTON TOWN	55.68	47.33	64.03
LINWOOD CITY	62.20	52.87	71.53
LONGPORT BORO	83.83	71.26	96.40
MARGATE CITY CITY	84.43	71.77	97.09
MULLICA TWP	47.33	40.23	54.43
NORTHFIELD CITY	45.34	38.54	52.14
PLEASANTVILLE CITY	46.41	39.45	53.37
PORT REPUBLIC CITY	48.56	41.28	55.84
SOMERS POINT CITY	44.12	37.50	50.74
VENTNOR CITY	92.38	78.52	106.24
WEYMOUTH TWP	70.35	59.80	80.90

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

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2008

COUNTY-DISTRICT	AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
BERGEN COUNTY			
ALLENDALE BORO	70.29	59.75	80.83
ALPINE BORO	89.55	76.12	102.98
BERGENFIELD BORO	73.06	62.10	84.02
BOGOTA BORO	52.25	44.41	60.09
CARLSTADT BORO	41.42	35.21	47.63
CLIFFSIDE PARK BORO	68.64	58.34	78.94
CLOSTER BORO	104.23	88.60	119.86
CRESSKILL BORO	71.10	60.43	81.77
DEMAREST BORO	82.69	70.29	95.09
DUMONT BORO	91.55	77.82	105.28
ELMWOOD PARK BORO	80.00	68.00	92.00
E RUTHERFORD BORO	54.83	46.61	63.05
EDGEWATER BORO	40.54	34.46	46.62
EMERSON BORO	101.48	86.25	116.70
ENGLEWOOD CITY	98.05	83.34	112.76
ENGLEWOOD CLIFFS BORO	63.07	53.61	72.53
FAIRLAWN BORO	95.16	80.89	109.43
FAIRVIEW BORO	47.64	40.49	54.79
FORT LEE BORO	94.62	80.43	108.81
FRANKLIN LAKES BORO	105.28	89.49	121.07
GARFIELD CITY	42.54	36.16	48.92
GLEN ROCK BORO	88.57	75.28	101.86
HACKENSACK CITY	105.79	89.92	121.66
HARRINGTON PARK BORO	96.78	82.26	111.30
HASBROUCK HGHTS BORO	98.16	83.44	112.88
HAWORTH BORO	77.60	65.96	89.24
HILLSDALE BORO	99.16	84.29	114.03
HOBOKUS BORO	99.35	84.45	114.25
LEONIA BORO	46.76	39.75	53.77
LITTLE FERRY BORO	92.90	78.96	106.84
LODI BORO	80.78	68.66	92.90
LYNDHURST TWP	103.11	87.64	118.58
MAHWAH TWP	61.04	51.88	70.20
MAYWOOD BORO	43.98	37.38	50.58
MIDLAND PARK BORO	65.45	55.63	75.27
MONTVALE BORO	108.35	92.10	124.60
MOONACHIE BORO	96.74	82.23	111.25
NEW MILFORD BORO	91.85	78.07	105.63
NORTH ARLINGTON BORO	44.97	38.22	51.72
NORTHVALE BORO	98.55	83.77	113.33
NORWOOD BORO	49.23	41.85	56.61
OAKLAND BORO	95.23	80.95	109.51
OLD TAPPAN BORO	66.55	56.57	76.53
ORADELL BORO	45.92	39.03	52.81
PALISADES PARK BORO	42.96	36.52	49.40
PARAMUS BORO	74.83	63.61	86.05

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

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2008

COUNTY-DISTRICT

AVERAGE RATIO

LOWER LIMIT

UPPER LIMIT

BERGEN COUNTY

PARK RIDGE BORO	85.64	72.79	98.49
RAMSEY BORO	72.43	61.57	83.29
RIDGEFIELD BORO	89.67	76.22	103.12
RIDGEFIELD PARK VILLAGE	59.12	45.15	61.09
RIDGEWOOD VILLAGE	58.71	49.90	67.52
RIVEREDGE BORO	85.71	72.85	98.57
RIVERVALE TWP	44.75	38.04	51.46
ROCHELLE PARK TWP	61.37	52.16	70.58
ROCKLEIGH BORO	125.59	106.75	144.43
RUTHERFORD BORO	96.01	81.61	110.41
SADDLE BROOK TWP	48.48	41.21	55.75
SADDLE RIVER BORO	83.12	70.65	95.59
SO HACKENSACK TWP	57.21	48.63	65.79
TEANECK TWP	99.00	84.15	119.85
TENAFLY BORO	71.65	60.90	82.40
TETERBORO BORO	69.64	59.19	80.09
UPPER SADDLE RIV BORO	69.08	58.72	79.44
WALDWICK BORO	91.27	77.58	104.96
WASHINGTON BORO	44.24	37.60	50.88
WASHINGTON TWP	95.77	81.40	110.14
WESTWOOD BORO	83.39	70.88	95.90
WOODCLIFF LAKE BORO	73.70	62.64	84.76
WOOD RIDGE BORO	58.96	50.12	67.80
WYCKOFF TWP	100.65	85.55	115.75

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

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2008

COUNTY-DISTRICT

AVERAGE RATIO

LOWER LIMIT

UPPER LIMIT

BURLINGTON COUNTY

BASS RIVER TWP	38.30	32.55	44.05
BEVERLY CITY	55.70	47.34	64.06
BORDENTOWN CITY	49.55	42.12	56.98
BORDENTOWN TWP	49.77	42.30	57.24
BURLINGTON CITY	57.52	48.89	66.15
BURLINGTON TWP	81.12	68.95	99.29
CHESTERFIELD TWP	111.94	95.15	128.73
CINNAMINSON TWP	51.01	48.36	58.66
DELANCO TWP	105.82	89.95	121.69
DELRAN TWP	84.09	71.48	96.70
EASTAMPTON TWP	99.31	84.41	114.21
EDGEWATER PARK TWP	48.75	41.44	56.06
EVEHAM TWP	48.10	40.88	55.32
FIELDSBORO BORO	44.91	38.17	51.65
FLORENCE TWP	50.84	43.21	58.47
HAINESPORT TWP	48.97	41.62	56.32
LUMBERTON TWP	95.02	80.77	109.27
MANSFIELD TWP	98.85	84.02	113.68
MAPLE SHADE TWP	99.13	84.26	114.00
MEDFORD TWP	52.41	44.55	60.27
MEDFORD LAKES BORO	48.17	40.94	55.40
MOORESTOWN TWP	44.00	37.40	50.60
MT HOLLY TWP	45.02	38.27	51.77
MT LAUREL TWP	50.75	43.14	58.36
NEW HANOVER TWP	66.46	56.49	76.43
NO HANOVER TWP	50.99	43.34	58.64
PALMYRA BORO	59.99	45.89	62.09
PEMBERTON BORO	52.44	44.57	60.31
PEMBERTON TWP	51.72	43.96	59.48
RIVERSIDE TWP	86.62	73.63	99.61
RIVERTON BORO	48.42	41.16	55.68
SHAMONG TWP	50.62	43.03	58.21
SOUTHAMPTON TWP	57.15	48.58	65.72
SPRINGFIELD TWP	90.19	76.66	103.72
TABERNACLE TWP	86.96	73.92	100.00
WASHINGTON TWP	94.29	80.15	108.49
WESTAMPTON TWP	56.02	47.62	64.42
WILLINGBORO TWP	52.00	44.20	59.80
WOODLAND TWP	98.08	83.37	112.79
WRIGHTSTOWN BORO	79.00	67.15	90.85

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

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2008

COUNTY-DISTRICT	AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
CAMDEN COUNTY			
AUDUBON BORO	47.79	40.62	54.96
AUDUBON PARK BORO	100.00	85.00	115.00
BARRINGTON BORO	50.48	42.91	58.05
BELLMAWR BORO	49.89	42.41	57.37
BERLIN BORO	50.94	43.30	58.58
BERLIN TWP	58.15	49.43	66.87
BROOKLAWN BORO	56.81	48.29	65.33
CAMDEN CITY	61.42	52.21	70.63
CHERRY HILL TOWNSHIP	46.33	39.38	53.28
CHESILHURST BORO	58.84	50.01	67.67
CLEMENTON BORO	60.48	51.41	69.55
COLLINGSWOOD BORO	44.95	38.21	51.69
GIBBSBORO BORO	63.00	53.55	72.45
GLOUCESTER CITY	57.57	48.93	66.21
GLOUCESTER TWP	50.84	43.21	58.47
HADDON TWP	50.35	42.80	57.90
HADDONFIELD BORO	48.43	41.17	55.69
HADDON HEIGHTS BORO	103.02	87.57	118.47
HI NELLA BORO	53.59	45.55	61.63
LAUREL SPRINGS BORO	53.64	45.59	61.69
LAWNSIDE BORO	64.81	55.09	74.53
LINDENWOLD BORO	49.34	41.94	56.74
MAGNOLIA BORO	55.40	47.09	63.71
MERCHANTVILLE BORO	54.93	46.69	63.17
MOUNT EPHRAIM BORO	56.49	48.02	64.96
OAKLYN BORO	53.20	45.22	61.18
PENNSAUKEN TWP	58.02	49.32	66.72
PINE HILL BORO	50.47	42.80	58.04
PINE VALLEY BORO	101.91	86.62	117.20
RUNNEMEDE BORO	57.30	48.70	65.90
SOMERDALE BORO	56.69	48.19	65.19
STRATFORD BORO	57.54	48.91	66.17
TAVISTOCK BORO	110.61	94.02	127.20
VOORHEES TWP	97.72	83.06	112.38
WATERFORD TWP	53.34	45.34	61.34
WINSLOW TWP	51.08	43.42	58.74
WOODLYNNE BORO	50.28	42.74	57.82

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

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2008

COUNTY-DISTRICT

AVERAGE RATIO

LOWER LIMIT

UPPER LIMIT

CAPE MAY COUNTY

AVALON BORO	99.92	84.93	114.91
CAPE MAY CITY	82.86	70.43	95.29
CAPE MAY POINT BORO	52.52	44.64	60.40
DENNIS TWP	100.00	85.00	115.00
LOWER TWP	106.45	90.48	122.42
MIDDLE TWP	105.11	89.34	120.88
NORTH WILDWOOD CITY	112.45	95.58	129.32
OCEAN CITY CITY	61.71	52.45	70.97
SEA ISLE CITY CITY	74.36	63.21	85.51
STONE HARBOR BORO	75.63	64.29	86.97
UPPER TWP	103.15	87.68	118.62
WEST CAPE MAY BORO	103.96	88.37	119.55
WEST WILDWOOD BORO	70.53	59.95	81.11
WILDWOOD CITY	89.30	75.90	102.70
WILDWOOD CREST BORO	59.85	50.87	68.83
WOODBINE BORO	106.91	90.87	122.95

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

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2008

COUNTY-DISTRICT

AVERAGE RATIO

LOWER LIMIT

UPPER LIMIT

CUMBERLAND COUNTY

BRIDGETON CITY	64.40	54.74	74.06
COMMERCIAL TWP	50.17	42.64	57.70
DEERFIELD TWP	74.36	63.21	85.51
DOWNE TWP	46.98	38.93	54.03
FAIRFIELD TWP	58.20	49.47	66.93
GREENWICH TWP	86.79	73.77	99.81
HOPEWELL TWP	63.56	54.03	73.09
LAWRENCE TWP	55.38	47.07	63.69
MAURICE RIVER TWP	49.31	41.91	56.71
MILLVILLE CITY	79.76	67.80	91.72
SHILOH BORO	61.13	51.96	70.30
STOW CREEK TWP	91.61	77.87	105.35
UPPER DEERFIELD TWP	60.58	51.49	69.67
VINELAND CITY	48.86	41.53	56.19

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

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2008

COUNTY-DISTRICT	AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
ESSEX COUNTY			
BELLEVILLE TWP	94.40	80.24	108.56
BLOOMFIELD TWP	39.81	33.84	45.78
CALDWELL BORO TWP	90.53	76.95	104.11
CEDAR GROVE TWP	13.70	11.64	15.76
EAST ORANGE CITY	111.42	84.71	128.13
ESSEX FELS TWP	89.62	76.18	103.06
FAIRFIELD TWP	52.32	44.47	60.17
GLEN RIDGE TWP	15.43	13.12	17.74
IRVINGTON TWP	111.70	94.94	128.46
LIVINGSTON TWP	12.17	10.34	14.00
MAPLEWOOD TWP	54.18	46.05	62.31
MILLBURN TWP	96.51	82.03	110.99
MONTCLAIR TWP	102.52	87.14	117.90
NEWARK CITY	63.91	54.32	73.50
NORTH CALDWELL TWP	21.22	18.04	24.40
NUTLEY TWP	94.95	80.71	109.19
ORANGE CITY TWP	91.37	77.66	105.08
ROSELAND BORO	13.03	11.08	14.98
SOUTH ORANGE VILLAGE TW	36.01	30.61	41.41
VERONA TWP	19.64	16.69	22.59
WEST CALDWELL TWP	48.03	40.83	55.23
WEST ORANGE TWP	22.26	18.92	25.60

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

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2008

COUNTY-DISTRICT

AVERAGE RATIO

LOWER LIMIT

UPPER LIMIT

GLOUCESTER COUNTY

CLAYTON BORO	56.09	47.68	64.50
DEPTFORD TWP	58.53	49.75	67.31
EAST GREENWICH TWP	50.44	42.87	58.01
ELK TWP	104.82	89.10	120.54
FRANKLIN TWP	51.92	44.19	59.71
GLASSBORO BORO	58.88	50.05	67.71
GREENWICH TWP	63.33	53.83	72.83
HARRISON TWP	53.24	45.25	61.23
LOGAN TWP	56.65	48.15	65.15
MANTUA TWP	50.81	43.19	58.43
MONROE TWP	50.27	42.73	57.81
NATIONAL PARK BORO	53.46	45.44	61.48
NEWFIELD BORO	47.97	40.77	55.17
PAULSBORO BORO	55.81	47.44	64.18
PITMAN BORO	52.22	44.39	60.05
SO HARRISON TWP	59.82	50.85	68.79
SWEDESBORO BORO	50.16	42.64	57.68
WASHINGTON TWP	50.18	42.65	57.71
WENONAH BORO	50.31	42.76	57.86
WEST DEPTFORD TWP	54.84	46.61	63.07
WESTVILLE BORO	56.62	48.13	65.11
WOODBURY CITY	52.91	44.97	60.85
WOODBURY HEIGHTS BORO	67.01	56.96	77.06
WOOLWICH TWP	50.33	42.78	57.88

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

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2008

COUNTY-DISTRICT

AVERAGE RATIO

LOWER LIMIT

UPPER LIMIT

HUDSON COUNTY

BAYONNE CITY	37.65	32.00	43.30
EAST NEWARK BORO	21.22	18.04	24.40
GUTTENBERG TOWN	35.45	30.13	40.77
HARRISON TOWN	35.43	30.12	40.74
HOBOKEN CITY	29.79	25.32	34.26
JERSEY CITY CITY	26.12	22.20	30.04
KEARNY TOWN	26.09	22.18	30.00
NORTH BERGEN TWP	45.14	38.37	51.91
SECAUCUS TOWN	44.12	37.50	50.74
UNION CITY CITY	38.63	32.84	44.42
WEEHAWKEN TWP	48.87	41.54	56.20
WEST NEW YORK TOWN	35.29	30.00	40.58

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

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2008

COUNTY-DISTRICT	AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
HUNTERDON COUNTY			
ALEXANDRIA TWP	86.10	73.18	99.02
BETHLEHEM TWP	75.97	64.57	87.37
BLOOMSBURY BORO	103.20	87.72	118.68
CALIFON BORO	99.59	84.65	114.53
CLINTON TOWN	96.10	81.68	110.52
CLINTON TWP	96.53	82.05	111.01
DELAWARE TWP	86.10	73.18	99.02
EAST AMWELL TWP	95.07	80.81	109.33
FLEMINGTON BORO	97.22	82.64	111.80
FRANKLIN TWP	82.05	69.74	94.36
FRENCHTOWN BORO	78.39	66.63	90.15
GLEN GARDNER BORO	70.36	59.81	80.91
HAMPTON BORO	102.27	86.93	117.61
HIGH BRIDGE BORO	87.36	74.26	100.46
HOLLAND TWP	89.69	76.24	103.14
KINGWOOD TWP	98.73	83.92	113.54
LAMBERTVILLE CITY	93.58	79.54	107.62
LEBANON BORO	106.77	90.75	122.79
LEBANON TWP	68.50	58.22	78.78
MILFORD BORO	74.40	63.24	85.56
RARITAN TWP	98.91	84.07	113.75
READINGTON TWP	73.58	62.54	84.62
STOCKTON BORO	108.69	92.39	124.99
TEWKSBURY TWP	71.71	60.85	82.47
UNION TWP	70.18	59.65	80.71
WEST AMWELL TWP	90.04	76.53	103.55

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

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2008

COUNTY-DISTRICT

AVERAGE RATIO

LOWER LIMIT

UPPER LIMIT

MERCER COUNTY

EAST WINDSOR TWP	45.05	38.29	51.81
EWING TWP	51.38	43.67	59.09
HAMILTON TWP	51.45	43.73	59.17
HIGHTSTOWN BORO	41.62	35.38	47.86
HOPEWELL BORO	103.67	88.12	119.22
HOPEWELL TWP	104.24	88.60	119.88
LAWRENCE TWP	47.88	40.70	55.06
PENNINGTON BORO	103.54	88.01	119.07
PRINCETON BORO	40.30	34.25	46.35
PRINCETON TWP	47.45	40.33	54.57
TRENTON CITY	62.25	52.91	71.59
WASHINGTON TWP	103.05	87.59	118.51
WEST WINDSOR TWP	101.34	86.14	116.54

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

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2008

COUNTY-DISTRICT

AVERAGE RATIO

LOWER LIMIT

UPPER LIMIT

MIDDLESEX COUNTY

CARTERET BORO	39.94	39.95	45.93
CRANBURY TWP	101.38	86.17	116.59
DUNELLEN BORO	20.09	17.08	23.10
EAST BRUNSWICK TWP	25.06	21.30	28.82
EDISON TWP	47.67	40.52	54.82
HELMETTA BORO	99.43	84.52	114.34
HIGHLAND PARK BORO	35.72	30.36	41.08
JAMESBURG BORO	43.18	36.70	49.66
METUCHEN BORO	42.31	35.96	48.66
MIDDLESEX BORO	29.81	25.34	34.28
MILLTOWN BORO	45.58	38.74	52.42
MONROE TWP	46.47	39.50	53.44
NEW BRUNSWICK CITY	36.39	30.93	41.85
NORTH BRUNSWICK TWP	48.80	41.48	56.12
OLD BRIDGE TWP	42.58	36.19	48.97
PERTH AMBOY CITY	95.98	81.58	110.38
PISCATAWAY TWP	32.67	27.77	37.57
PLAINSBORO TWP	97.29	82.70	111.88
SAYREVILLE BORO	42.16	35.84	48.48
SOUTH AMBOY CITY	83.64	71.09	96.19
SOUTH BRUNSWICK TWP	47.04	39.98	54.10
SOUTH PLAINFIELD BORO	37.10	31.53	42.67
SOUTH RIVER BORO	24.91	21.17	28.65
SPOTSWOOD BORO	81.32	69.12	93.52
WOODBRIIDGE TWP	23.82	20.25	27.39

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

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2008

COUNTY-DISTRICT	AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
MONMOUTH COUNTY			
ABERDEEN TWP	37.94	32.25	43.63
ALLENHURST BORO	105.03	89.28	120.78
ALLENTOWN BORO	46.77	39.75	53.79
ASBURY PARK CITY	30.43	25.87	34.99
ATLANTIC HIGHLANDS BORO	71.95	61.16	82.74
AVON BY THE SEA BORO	30.01	25.51	34.51
BELMAR BORO	57.46	48.84	66.08
BRADLEY BEACH BORO	98.28	83.54	113.02
BRIELLE BORO	109.39	92.98	125.80
COLTS NECK TOWNSHIP	41.72	35.46	47.98
DEAL BORO	41.71	35.45	47.97
EATONTOWN BORO	102.97	87.52	118.42
ENGLISHTOWN BORO	42.36	36.01	48.71
FAIR HAVEN BORO	71.36	60.66	82.06
FARMINGDALE BORO	96.99	82.44	111.54
FREEHOLD BORO	86.90	73.86	99.94
FREEHOLD TWP	47.06	40.00	54.12
HAZLET TWP	40.04	34.03	46.05
HIGHLANDS BORO	67.16	57.09	77.23
HOLMDEL TWP	100.27	85.23	115.31
HOWELL TWP	97.20	82.62	111.78
INTERLAKEN BORO	67.57	57.43	77.71
KEANSBURG BORO	98.20	83.47	112.93
KEYPORT BORO	41.90	35.61	48.19
LITTLE SILVER BORO	75.46	64.14	86.78
LOCH ARBOUR VILLAGE	39.10	33.23	44.97
LONG BRANCH CITY	102.12	86.80	117.44
MANALAPAN TWP	98.24	83.50	112.98
MANASQUAN BORO	72.58	61.69	83.47
MARLBORO TWP	41.21	35.03	47.39
MATAWAN BORO	40.12	34.10	46.14
MIDDLETOWN TWP	39.59	33.65	45.53
MILLSTONE TWP	64.72	55.01	74.43
MONMOUTH BEACH BORO	86.05	73.14	98.96
NEPTUNE TWP	70.83	60.21	81.45
NEPTUNE CITY BORO	74.19	63.06	85.32
OCEAN TWP	78.98	67.13	90.89
OCEANPORT BORO	103.35	87.85	118.85
RED BANK BORO	98.41	83.65	113.17
ROOSEVELT BORO	107.33	91.23	123.43
RUMSON BORO	79.92	67.93	91.91
SEA BRIGHT BORO	60.47	51.40	69.54
SEA GIRT BORO	100.74	85.63	115.85
SHREWSBURY BORO	70.35	59.80	80.90
SHREWSBURY TWP	34.20	29.07	39.33
LAKE COMO BORO	99.59	84.65	114.53

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

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2008

COUNTY-DISTRICT

AVERAGE RATIO

LOWER LIMIT

UPPER LIMIT

MONMOUTH COUNTY

SPRING LAKE BORO	95.42	81.11	109.73
SPRING LAKE HEIGHTS BOR	60.29	51.25	69.33
TINTON FALLS BORO	39.66	33.71	45.61
UNION BEACH BORO	65.66	55.81	75.51
UPPER FREEHOLD TWP	102.59	87.20	117.98
WALL TWP	56.46	47.99	64.93
WEST LONG BRANCH BORO	92.88	78.95	106.81

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

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2008

COUNTY-DISTRICT

AVERAGE RATIO

LOWER LIMIT

UPPER LIMIT

MORRIS COUNTY

BOONTON TOWN	43.17	36.69	49.65
BOONTON TWP	104.00	88.40	119.60
BUTLER BORO	70.18	59.65	80.71
CHATHAM BORO	87.80	74.63	100.87
CHATHAM TWP	86.91	73.87	99.95
CHESTER BORO	97.75	83.09	112.41
CHESTER TWP	101.85	86.57	117.13
DENVILLE TWP	64.70	54.99	74.41
DOVER TOWN	40.50	34.42	46.58
EAST HANOVER TWP	67.37	57.26	77.48
FLORHAM PARK BORO	101.66	86.41	116.91
HANOVER TWP	49.31	41.91	56.71
HARDING TWP	72.89	61.96	83.82
JEFFERSON TWP	101.03	85.88	116.18
KINNELON BORO	67.46	57.34	77.58
LINCOLN PARK BORO	43.28	36.79	49.77
MADISON BORO	57.98	49.28	66.68
MENDHAM BORO	104.96	89.22	120.70
MENDHAM TWP	97.28	82.69	111.87
MINE HILL TWP	98.61	83.82	113.40
MONTVILLE TWP	51.94	44.15	59.73
MORRIS TWP	67.62	57.48	77.76
MORRIS PLAINS BORO	51.31	43.61	59.01
MORRISTOWN TOWN	76.26	64.82	87.70
MOUNTAIN LAKES BORO	104.83	89.11	120.55
MOUNT ARLINGTON BORO	80.25	68.21	92.29
MOUNT OLIVE TWP	51.23	43.55	58.91
NETCONG BORO	103.46	87.94	118.98
PARSIPPANY TR HLS TWP	78.27	66.53	90.01
LONG HILL TWP	68.13	57.91	78.35
PEQUANNOCK TWP	99.71	84.75	114.67
RANDOLPH TWP	58.32	49.57	67.07
RIVERDALE BORO	95.10	80.83	109.37
ROCKAWAY BORO	81.85	69.57	94.13
ROCKAWAY TWP	64.90	55.16	74.64
ROXBURY TWP	50.91	43.27	58.55
VICTORY GARDENS BORO	97.63	82.99	112.27
WASHINGTON TWP	51.70	43.94	59.46
WHARTON BORO	40.50	34.42	46.58

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

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2008

COUNTY-DISTRICT

AVERAGE RATIO

LOWER LIMIT

UPPER LIMIT

OCEAN COUNTY

BARNEGAT TWP	106.22	90.29	122.15
BARNEGAT LIGHT BORO	86.59	73.60	99.58
BAY HEAD BORO	56.53	48.05	65.01
BEACH HAVEN BORO	77.10	65.53	88.67
BEACHWOOD BORO	97.64	82.99	112.29
BERKELEY TWP	41.81	35.54	48.08
BRICK TWP	36.30	30.85	41.75
TOMS RIVER TOWNSHIP	37.40	31.79	43.01
EAGLESWOOD TWP	92.43	78.57	106.29
HARVEY CEDARS BORO	96.91	82.97	111.45
ISLAND HEIGHTS BORO	83.35	70.85	95.85
JACKSON TWP	39.99	33.99	45.99
LACEY TWP	40.01	34.01	46.01
LAKEHURST BORO	100.10	85.08	115.12
LAKEWOOD TWP	97.28	82.69	111.87
LAVALLETTE BORO	75.20	63.92	86.48
LITTLE EGG HARBOR TWP	102.54	87.16	117.92
LONG BEACH TWP	84.41	71.75	97.07
MANCHESTER TWP	44.87	38.14	51.60
MANTOLOKING BORO	61.89	52.61	71.17
OCEAN TWP	87.84	74.66	101.02
OCEAN GATE BORO	92.17	78.34	106.00
PINE BEACH BORO	92.82	78.90	106.74
PLUMSTED TWP	112.54	95.66	129.42
POINT PLEASANT BORO	36.92	31.38	42.46
PT PLEASANT BEACH BORO	109.15	92.78	125.52
SEASIDE HEIGHTS BORO	109.72	93.26	126.18
SEASIDE PARK BORO	49.61	42.17	57.05
SHIP BOTTOM BORO	80.58	68.49	92.67
SOUTH TOMS RIVER BORO	97.79	83.12	112.46
STAFFORD TWP	84.12	71.50	96.74
SURF CITY BORO	83.49	70.97	96.01
TUCKERTON BORO	79.97	67.87	91.97

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

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2008

COUNTY-DISTRICT	AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
PASSAIC COUNTY			
BLOOMINGDALE BORO	41.06	34.90	47.22
CLIFTON CITY	47.44	40.32	54.56
HALEDON BORO	45.41	38.60	52.22
HAWTHORNE BORO	44.93	38.19	51.67
LITTLE FALLS TWP	37.10	31.53	42.67
NORTH HALEDON BORO	28.28	24.04	32.52
PASSAIC CITY	37.43	31.82	43.04
PATERSON CITY	111.14	94.47	127.81
POMPTON LAKES BORO	42.18	35.85	48.51
PROSPECT PARK BORO	41.66	35.41	47.91
RINGWOOD BORO	43.81	37.24	50.38
TOTOWA BORO	50.49	42.92	58.06
WANAQUE BORO	40.59	34.50	46.68
WAYNE TWP	47.60	40.46	54.74
WEST MILFORD TWP	39.79	33.82	45.76
WEST PATERSON BORO	45.63	38.79	52.47

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

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2008

COUNTY-DISTRICT

AVERAGE RATIO

LOWER LIMIT

UPPER LIMIT

SALEM COUNTY

ALLOWAY TOWNSHIP	70.98	59.82	80.94
CARNEYS POINT TOWNSHIP	57.24	48.65	65.83
ELMER BORO	100.88	85.75	116.01
EL SINBORD TWP	56.37	47.91	64.83
LOWER ALLOWAY CREEK TWP	90.52	76.94	104.10
MANNINGTON TWP	108.72	92.41	125.03
OLDMANS TWP	59.07	50.21	67.93
PENNS GROVE BORO	54.00	45.90	62.10
PENNSVILLE TWP	63.91	54.32	73.50
PILES GROVE TWP	101.69	86.44	116.94
PITTS GROVE TWP	80.78	68.66	92.90
QUINTON TWP	82.46	70.09	94.83
SALEM CITY	100.36	85.31	115.41
UPPER PITTS GROVE TWP	105.64	89.79	121.49
WOODSTOWN BORO	54.81	46.59	63.03

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

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2008

COUNTY-DISTRICT

AVERAGE RATIO

LOWER LIMIT

UPPER LIMIT

SOMERSET COUNTY

BEDMINSTER TWP	95.97	81.57	110.37
BERNARDS TWP	99.21	84.33	114.09
BERNARDSVILLE BORO	101.30	86.10	116.50
BOUND BROOK BORO	44.92	38.18	51.66
BRANCHBURG TWP	97.21	82.63	111.79
BRIDGEWATER TWP	94.84	80.61	109.07
FAR HILLS BORO	98.52	83.74	113.30
FRANKLIN TWP	97.52	82.89	112.15
GREEN BROOK TWP	95.33	81.03	109.63
HILLSBOROUGH TWP	60.93	51.79	70.07
MANVILLE BORO	100.54	85.46	115.62
MILLSTONE BORO	113.46	96.44	130.48
MONTGOMERY TWP	76.83	65.31	88.35
NORTH PLAINFIELD BORO	43.25	36.76	49.74
PEAPACK GLADSTONE BORO	93.03	79.08	106.98
RARITAN BORO	90.90	77.26	104.54
ROCKY HILL BORO	46.20	39.27	53.13
SOMERVILLE BORO	46.01	39.11	52.91
SO BOUND BROOK BORO	45.34	38.54	52.14
WARREN TWP	90.80	77.18	104.42
WATCHUNG BORO	95.36	81.06	109.66

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

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2008

COUNTY-DISTRICT

AVERAGE RATIO

LOWER LIMIT

UPPER LIMIT

SUSSEX COUNTY

ANDOVER BORO	59.22	50.34	68.10
ANDOVER TWP	68.78	58.46	79.10
BRANCHVILLE BORO	94.28	80.14	108.42
BYRAM TWP	48.92	37.33	50.51
FRANKFORD TWP	48.08	40.87	55.29
FRANKLIN BORO	46.34	39.39	53.29
FREDON TWP	50.45	42.88	58.02
GREEN TWP	95.02	80.77	109.27
HAMBURG BORO	54.46	46.29	62.63
HAMPTON TWP	49.53	42.10	56.96
HARDYSTON TWP	50.77	43.15	58.39
HOPATCONG BORO	110.79	94.17	127.41
LAFAYETTE TWP	99.35	84.45	114.25
MONTAGUE TWP	46.99	39.94	54.04
NEWTON TOWN	47.62	40.48	54.76
OGDENSBURG BORO	47.83	40.66	55.00
SANDYSTON TWP	94.37	80.21	108.53
SPARTA TWP	65.45	55.63	75.27
STANHOPE BORO	100.17	85.14	115.20
STILLWATER TWP	42.93	36.49	49.37
SUSSEX BORO	52.47	44.60	60.34
VERNON TWP	46.65	39.65	53.65
WALPACK TWP	95.42	81.11	109.73
WANTAGE TWP	102.23	86.90	117.56

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

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2008

COUNTY-DISTRICT

AVERAGE RATIO

LOWER LIMIT

UPPER LIMIT

UNION COUNTY

BERKELEY HEIGHTS TWP	53.20	45.22	61.18
CLARK TWP	25.91	22.02	29.80
CRANFORD TWP	39.24	33.35	45.13
ELIZABETH CITY	9.81	8.34	11.28
FANWOOD BORO	19.13	16.26	22.00
GARWOOD BORO	28.33	24.08	32.58
HILLSIDE TWP	39.38	33.47	45.29
KENILWORTH BORO	46.42	39.46	53.38
LINDEN CITY	44.05	37.44	50.66
MOUNTAINSIDE BORO	25.19	21.41	28.97
NEW PROVIDENCE BORO	50.81	43.19	58.43
PLAINFIELD CITY	36.48	31.01	41.95
RAHWAY CITY	42.83	36.41	49.25
ROSELLE BORO	43.19	36.71	49.67
ROSELLE PARK BORO	21.47	18.25	24.69
SCOTCH PLAINS TWP	23.17	19.69	26.65
SPRINGFIELD TWP	36.44	30.97	41.91
SUMMIT CITY	42.79	36.37	49.21
UNION TWP	13.77	11.70	15.84
WESTFIELD TOWN	24.72	21.01	28.43
WINFIELD TWP	8.36	7.11	9.61

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

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2008

COUNTY-DISTRICT

AVERAGE RATIO

LOWER LIMIT

UPPER LIMIT

WARREN COUNTY

ALLAMUCHY TWP	76.42	64.96	87.88
ALPHA BORO	85.96	73.07	98.85
BELVIDERE TOWN	49.94	42.45	57.43
BLAIRSTOWN TWP	95.20	80.92	109.48
FRANKLIN TWP	87.08	74.02	100.14
FRELINGHUYSEN TWP	88.92	75.58	102.26
GREENWICH TWP	71.63	60.89	82.37
HACKETTSTOWN TOWN	56.49	48.02	64.96
HARDWICK TWP	61.36	52.16	70.56
HARMONY TWP	69.38	58.97	79.79
HOPE TWP	103.42	87.91	118.93
INDEPENDENCE TWP	91.02	77.37	104.67
KNOWLTON TWP	62.12	52.80	71.44
LIBERTY TWP	71.53	60.80	82.26
LOPATCONG TWP	100.90	85.76	116.04
MANSFIELD TWP	69.94	59.45	80.43
OXFORD TWP	102.08	86.77	117.39
PHILLIPSBURG TOWN	53.38	45.37	61.39
POHATCONG TWP	68.86	58.53	79.19
WASHINGTON BORO	64.77	55.05	74.49
WASHINGTON TWP	73.05	62.09	84.01
WHITE TWP	80.21	68.18	92.24