

2026

2026

**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 2026**

Original Certification October 1, 2025

**Amended by the New Jersey Tax Court  
(Chapter 86, Laws of 1954) January 30, 2026**

Marita R. Sciarrotta, Director  
Division of Taxation  
Department of the Treasury  
State of New Jersey

Property Administration  
3 John Fitch Way,  
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**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2026**

<b>ATLANTIC COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0101	ABSECON CITY	62.77	53.35	72.19
0102	ATLANTIC CITY CITY	57.95	49.26	66.64
0103	BRIGANTINE CITY	52.07	44.26	59.88
0104	BUENA BORO	70.15	59.63	80.67
0105	BUENA VISTA TWP	66.21	56.28	76.14
0106	CORBIN CITY CITY	60.39	51.33	69.45
0107	EGG HARBOR CITY	52.78	44.86	60.70
0108	EGG HARBOR TWP	61.54	52.31	70.77
0109	ESTELL MANOR CITY	55.51	47.18	63.84
0110	FOLSOM BORO	61.68	52.43	70.93
0111	GALLOWAY TWP	56.14	47.72	64.56
0112	HAMILTON TWP	54.02	45.92	62.12
0113	HAMMONTON TOWN	69.26	58.87	79.65
0114	LINWOOD CITY	64.39	54.73	74.05
0115	LONGPORT BORO	55.08	46.82	63.34
0116	MARGATE CITY CITY	46.82	39.80	53.84
0117	MULLICA TWP	57.62	48.98	66.26
0118	NORTHFIELD CITY	61.13	51.96	70.30
0119	PLEASANTVILLE CITY	57.64	48.99	66.29
0120	PORT REPUBLIC CITY	49.90	42.42	57.39
0121	SOMERS POINT CITY	56.13	47.71	64.55
0122	VENTNOR CITY	49.54	42.11	56.97
0123	WEYMOUTH TWP	57.66	49.01	66.31

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

**CHAPTER 123 LAWS OF 1973  
 APPLICABLE TO TAX APPEALS FOR TAX YEAR 2026  
 AS AMENDED BY TAX COURT OF NEW JERSEY**

<b>BERGEN COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0201	ALLENDALE BORO	85.11	72.34	97.88
0202	<b>ALPINE BORO**</b>	96.24	81.80	110.68
0203	BERGENFIELD BORO	54.72	46.51	62.93
0204	BOGOTA BORO	87.03	73.98	100.08
0205	CARLSTADT BORO	89.09	75.73	102.45
0206	CLIFFSIDE PARK BORO	63.94	54.35	73.53
0207	CLOSTER BORO	86.08	73.17	98.99
0208	CRESSKILL BORO	78.85	67.02	90.68
0209	DEMAREST BORO	101.41	86.20	116.62
0210	DUMONT BORO	95.31	81.01	109.61
0211	ELMWOOD PARK BORO	61.16	51.99	70.33
0212	E RUTHERFORD BORO	102.14	86.82	117.46
0213	EDGEWATER BORO	89.49	76.07	102.91
0214	EMERSON BORO	66.48	56.51	76.45
0215	ENGLEWOOD CITY	65.73	55.87	75.59
0216	ENGLEWOOD CLIFFS BORO	80.70	68.60	92.81
0217	FAIRLAWN BORO	56.53	48.05	65.01
0218	FAIRVIEW BORO	79.37	67.46	91.28
0219	FORT LEE BORO	67.17	57.09	77.25
0220	FRANKLIN LAKES BORO	72.72	61.81	83.63
0221	GARFIELD CITY	50.76	43.15	58.37
0222	GLEN ROCK BORO	62.75	53.34	72.16
0223	HACKENSACK CITY	74.58	63.39	85.77
0224	HARRINGTON PARK BORO	66.17	56.24	76.10
0225	HASBROUCK HGHTS BORO	78.43	66.67	90.19
0226	HAWORTH BORO	62.09	52.78	71.40
0227	HILLSDALE BORO	63.86	54.28	73.44
0228	HOHOKUS BORO	62.09	52.78	71.40
0229	LEONIA BORO	56.47	48.00	64.94
0230	LITTLE FERRY BORO	82.17	69.84	94.50
0231	LODI BORO	51.93	44.14	59.72
0232	LYNDHURST TWP	87.01	73.96	100.06
0233	MAHWAH TWP	66.77	56.75	76.79
0234	MAYWOOD BORO	86.57	73.58	99.56
0235	MIDLAND PARK BORO	60.74	51.63	69.85
0236	MONTVALE BORO	72.47	61.60	83.34
0237	MOONACHIE BORO	96.87	82.34	111.40
0238	NEW MILFORD BORO	97.49	82.87	112.11
0239	NORTH ARLINGTON BORO	87.43	74.32	100.54
0240	NORTHVALE BORO	60.79	51.67	69.91
0241	NORWOOD BORO	64.79	55.07	74.51
0242	OAKLAND BORO	88.79	75.47	102.11

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\*\*AS AMENDED BY TAX COURT OF NEW JERSEY

**CHAPTER 123 LAWS OF 1973  
 APPLICABLE TO TAX APPEALS FOR TAX YEAR 2026  
 AS AMENDED BY TAX COURT OF NEW JERSEY**

<b>BERGEN COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0243	OLD TAPPAN BORO	70.23	59.70	80.76
0244	ORADELL BORO	89.20	75.82	102.58
0245	PALISADES PARK BORO	87.69	74.54	100.84
0246	PARAMUS BORO	93.30	79.31	107.30
0247	PARK RIDGE BORO	64.17	54.54	73.80
0248	RAMSEY BORO	97.25	82.66	111.84
0249	RIDGEFIELD BORO	99.07	84.21	113.93
0250	RIDGEFIELD PARK VILLAGE	79.53	67.60	91.46
0251	RIDGEWOOD VILLAGE	60.52	51.44	69.60
0252	RIVEREDGE BORO	92.90	78.97	106.84
0253	RIVERVALE TWP	72.96	62.02	83.90
0254	ROCHELLE PARK TWP	63.89	54.31	73.47
0255	ROCKLEIGH BORO	111.94	95.15	128.73
0256	RUTHERFORD BORO	66.39	56.43	76.35
0257	SADDLE BROOK TWP	81.45	69.23	93.67
0258	SADDLE RIVER BORO	87.56	74.43	100.69
0259	SO HACKENSACK TWP	98.39	83.63	113.15
0260	TEANECK TWP	89.85	76.37	103.33
0261	TENAFLY BORO	64.25	54.61	73.89
0262	TETERBORO BORO	94.39	80.23	108.55
0263	UPPER SADDLE RIV BORO	59.81	50.84	68.78
0264	WALDWICK BORO	87.60	74.46	100.74
0265	WALLINGTON BORO	96.76	82.25	111.27
0266	WASHINGTON TWP	63.37	53.86	72.88
0267	WESTWOOD BORO	85.75	72.89	98.61
0268	WOODCLIFF LAKE BORO	86.39	73.43	99.35
0269	WOOD RIDGE BORO	63.02	53.57	72.47
0270	WYCKOFF TWP	75.21	63.93	86.49

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<b>BURLINGTON COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0301	BASS RIVER TWP	68.16	57.94	78.38
0302	BEVERLY CITY	58.93	50.09	67.77
0303	BORDENTOWN CITY	60.17	51.14	69.20
0304	BORDENTOWN TWP	57.08	48.52	65.64
0305	BURLINGTON CITY	63.18	53.70	72.66
0306	BURLINGTON TWP	60.33	51.28	69.38
0307	CHESTERFIELD TWP	62.40	53.04	71.76
0308	CINNAMINSON TWP	55.13	46.86	63.40
0309	DELANCO TWP	61.01	51.86	70.16
0310	DELRAN TWP	52.56	44.68	60.44
0311	EASTAMPTON TWP	57.07	48.51	65.63
0312	EDGEWATER PARK TWP	64.86	55.13	74.59
0313	EVESHAM TWP	60.98	51.83	70.13
0314	FIELDSBORO BORO	61.85	52.57	71.13
0315	FLORENCE TWP	77.40	65.79	89.01
0316	HAINESPORT TWP	60.57	51.48	69.66
0317	LUMBERTON TWP	65.45	55.63	75.27
0318	MANSFIELD TWP	56.72	48.21	65.23
0319	MAPLE SHADE TWP	57.36	48.76	65.96
0320	MEDFORD TWP	57.82	49.15	66.49
0321	MEDFORD LAKES BORO	54.68	46.48	62.88
0322	MOORESTOWN TWP	61.44	52.22	70.66
0323	MT HOLLY TWP	60.89	51.76	70.02
0324	MT LAUREL TWP	60.04	51.03	69.05
0325	NEW HANOVER TWP	42.87	36.44	49.30
0326	NO HANOVER TWP	65.18	55.40	74.96
0327	PALMYRA BORO	54.58	46.39	62.77
0328	PEMBERTON BORO	65.47	55.65	75.29
0329	PEMBERTON TWP	59.69	50.74	68.64
0330	RIVERSIDE TWP	57.31	48.71	65.91
0331	RIVERTON BORO	56.72	48.21	65.23
0332	SHAMONG TWP	56.55	48.07	65.03
0333	SOUTHAMPTON TWP	50.40	42.84	57.96
0334	SPRINGFIELD TWP	57.52	48.89	66.15
0335	TABERNACLE TWP	56.46	47.99	64.93
0336	WASHINGTON TWP	62.49	53.12	71.86
0337	WESTAMPTON TWP	63.33	53.83	72.83
0338	WILLINGBORO TWP	56.46	47.99	64.93
0339	WOODLAND TWP	67.58	57.44	77.72
0340	WRIGHTSTOWN BORO	47.59	40.45	54.73

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<b>CAMDEN COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0401	AUDUBON BORO	61.01	51.86	70.16
0402	AUDUBON PARK BORO	99.89	84.91	114.87
0403	BARRINGTON BORO	56.47	48.00	64.94
0404	BELLMAWR BORO	63.37	53.86	72.88
0405	BERLIN BORO	66.55	56.57	76.53
0406	BERLIN TWP	58.26	49.52	67.00
0407	BROOKLAWN BORO	53.45	45.43	61.47
0408	CAMDEN CITY	57.82	49.15	66.49
0409	CHERRY HILL TWP	54.32	46.17	62.47
0410	CHESILHURST BORO	64.07	54.46	73.68
0411	CLEMENTON BORO	62.40	53.04	71.76
0412	COLLINGSWOOD BORO	109.22	92.84	125.60
0413	GIBBSBORO BORO	66.63	56.64	76.62
0414	GLOUCESTER CITY	56.80	48.28	65.32
0415	GLOUCESTER TWP	56.95	48.41	65.49
0416	HADDON TWP	104.64	88.94	120.34
0417	HADDONFIELD BORO	70.95	60.31	81.59
0418	HADDON HEIGHTS BORO	80.81	68.69	92.93
0419	HI NELLA BORO	56.74	48.23	65.25
0420	LAUREL SPRINGS BORO	57.13	48.56	65.70
0421	LAWNSIDE BORO	60.99	51.84	70.14
0422	LINDENWOLD BORO	59.98	50.98	68.98
0423	MAGNOLIA BORO	60.04	51.03	69.05
0424	MERCHANTVILLE BORO	55.76	47.40	64.12
0425	MOUNT EPHRAIM BORO	56.15	47.73	64.57
0426	OAKLYN BORO	55.26	46.97	63.55
0427	PENNSAUKEN TWP	109.70	93.25	126.16
0428	PINE HILL BORO	51.74	43.98	59.50
0430	RUNNEMEDE BORO	54.95	46.71	63.19
0431	SOMERDALE BORO	56.50	48.03	64.98
0432	STRATFORD BORO	57.70	49.05	66.36
0433	TAVISTOCK BORO	100.00	85.00	115.00
0434	VOORHEES TWP	105.49	89.67	121.31
0435	WATERFORD TWP	53.68	45.63	61.73
0436	WINSLOW TWP	58.00	49.30	66.70
0437	WOODLYNNE BORO	46.31	39.36	53.26

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<b>CAPE MAY COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0501	AVALON BORO	54.28	46.14	62.42
0502	CAPE MAY CITY	50.83	43.21	58.45
0503	CAPE MAY POINT BORO	53.50	45.48	61.53
0504	DENNIS TWP	66.28	56.34	76.22
0505	LOWER TWP	47.17	40.09	54.25
0506	MIDDLE TWP	64.09	54.48	73.70
0507	NORTH WILDWOOD CITY	51.04	43.38	58.70
0508	OCEAN CITY CITY	51.70	43.95	59.46
0509	SEA ISLE CITY CITY	47.55	40.42	54.68
0510	STONE HARBOR BORO	50.22	42.69	57.75
0511	UPPER TWP	56.65	48.15	65.15
0512	WEST CAPE MAY BORO	44.36	37.71	51.01
0513	WEST WILDWOOD BORO	44.94	38.20	51.68
0514	WILDWOOD CITY	45.84	38.96	52.72
0515	WILDWOOD CREST BORO	53.21	45.23	61.19
0516	WOODBINE BORO	77.58	65.94	89.22

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<b>CUMBERLAND COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0601	BRIDGETON CITY	56.56	48.08	65.04
0602	COMMERCIAL TWP	80.53	68.45	92.61
0603	DEERFIELD TWP	60.08	51.07	69.09
0604	DOWNE TWP	78.40	66.64	90.16
0605	FAIRFIELD TWP	83.33	70.83	95.83
0606	GREENWICH TWP	73.98	62.88	85.08
0607	HOPEWELL TWP	61.16	51.99	70.33
0608	LAWRENCE TWP	74.01	62.91	85.11
0609	MAURICE RIVER TWP	83.16	70.69	95.63
0610	MILLVILLE CITY	57.44	48.82	66.06
0611	SHILOH BORO	73.24	62.25	84.23
0612	STOW CREEK TWP	80.57	68.48	92.66
0613	UPPER DEERFIELD TWP	69.30	58.91	79.70
0614	VINELAND CITY	62.10	52.79	71.42

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<b>ESSEX COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0701	<b>BELLEVILLE TWP**</b>	59.13	50.26	68.00
0702	BLOOMFIELD TWP	63.56	54.03	73.09
0703	CALDWELL BORO TWP	65.10	55.34	74.87
0704	CEDAR GROVE TWP	68.20	57.97	78.43
0705	<b>EAST ORANGE CITY**</b>	83.93	71.34	96.52
0706	ESSEX FELS TWP	72.77	61.85	83.69
0707	FAIRFIELD TWP	70.55	59.97	81.13
0708	GLEN RIDGE TWP	58.25	49.51	66.99
0709	<b>IRVINGTON TWP**</b>	97.75	83.09	112.41
0710	LIVINGSTON TWP	69.18	58.80	79.56
0711	<b>MAPLEWOOD TWP**</b>	96.50	82.03	110.98
0712	MILLBURN TWP	70.02	59.52	80.52
0713	MONTCLAIR TWP	56.26	47.82	64.70
0714	<b>NEWARK CITY**</b>	40.69	34.59	46.79
0715	NORTH CALDWELL TWP	71.25	60.56	81.94
0716	NUTLEY TWP	81.55	69.32	93.78
0717	<b>ORANGE CITY TWP**</b>	80.04	68.03	92.05
0718	ROSELAND BORO	93.62	79.58	107.66
0719	<b>SOUTH ORANGE VILLAGE TWP**</b>	89.35	75.95	102.75
0720	VERONA TWP	64.73	55.02	74.44
0721	<b>WEST CALDWELL TWP**</b>	65.84	55.96	75.72
0722	WEST ORANGE TWP	99.99	84.99	114.99

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**CHAPTER 123 LAWS OF 1973  
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<b>GLOUCESTER COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0801	CLAYTON BORO	94.03	79.93	108.13
0802	DEPTFORD TWP	63.42	53.91	72.93
0803	EAST GREENWICH TWP	62.29	52.95	71.63
0804	ELK TWP	60.42	51.36	69.48
0805	FRANKLIN TWP	58.44	49.67	67.21
0806	GLASSBORO BORO	56.97	48.42	65.52
0807	GREENWICH TWP	57.69	49.04	66.34
0808	HARRISON TWP	60.14	51.12	69.16
0809	LOGAN TWP	91.27	77.58	104.96
0810	MANTUA TWP	85.33	72.53	98.13
0811	MONROE TWP	59.47	50.55	68.39
0812	NATIONAL PARK BORO	59.44	50.52	68.36
0813	NEWFIELD BORO	60.86	51.73	69.99
0814	PAULSBORO BORO	58.83	50.01	67.65
0815	PITMAN BORO	73.31	62.31	84.31
0816	SO HARRISON TWP	59.13	50.26	68.00
0817	SWEDESBORO BORO	57.73	49.07	66.39
0818	WASHINGTON TWP	59.41	50.50	68.32
0819	WENONAH BORO	61.89	52.61	71.17
0820	WEST DEPTFORD TWP	62.18	52.85	71.51
0821	WESTVILLE BORO	50.06	42.55	57.57
0822	WOODBURY CITY	61.62	52.38	70.86
0823	WOODBURY HEIGHTS BORO	62.28	52.94	71.62
0824	WOOLWICH TWP	64.34	54.69	73.99

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<b>HUDSON COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
0901	BAYONNE CITY	66.58	56.59	76.57
0902	EAST NEWARK BORO	53.27	45.28	61.26
0903	GUTTENBERG TOWN	51.82	44.05	59.59
0904	HARRISON TOWN	69.39	58.98	79.80
0905	HOBOKEN CITY	58.28	49.54	67.02
0906	JERSEY CITY CITY	72.82	61.90	83.74
0907	KEARNY TOWN	16.08	13.67	18.49
0908	<b>NORTH BERGEN TWP**</b>	86.99	73.94	100.04
0909	<b>SECAUCUS TOWN**</b>	37.10	31.54	42.67
0910	UNION CITY CITY	95.51	81.18	109.84
0911	WEEHAWKEN TWP	84.71	72.00	97.42
0912	WEST NEW YORK TOWN	19.06	16.20	21.92

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<b>HUNTERDON COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1001	ALEXANDRIA TWP	64.98	55.23	74.73
1002	BETHLEHEM TWP	107.41	91.30	123.52
1003	BLOOMSBURY BORO	64.10	54.49	73.72
1004	CALIFON BORO	70.76	60.15	81.37
1005	CLINTON TOWN	87.85	74.67	101.03
1006	CLINTON TWP	69.60	59.16	80.04
1007	DELAWARE TWP	65.26	55.47	75.05
1008	EAST AMWELL TWP	65.55	55.72	75.38
1009	FLEMINGTON BORO	100.39	85.33	115.45
1010	FRANKLIN TWP	77.50	65.88	89.13
1011	FRENCHTOWN BORO	91.00	77.35	104.65
1012	GLEN GARDNER BORO	109.80	93.33	126.27
1013	HAMPTON BORO	67.80	57.63	77.97
1014	HIGH BRIDGE BORO	92.57	78.68	106.46
1015	HOLLAND TWP	58.62	49.83	67.41
1016	KINGWOOD TWP	65.44	55.62	75.26
1017	LAMBERTVILLE CITY	86.35	73.40	99.30
1018	LEBANON BORO	68.44	58.17	78.71
1019	LEBANON TWP	69.03	58.68	79.38
1020	MILFORD BORO	64.09	54.48	73.70
1021	RARITAN TWP	67.25	57.16	77.34
1022	READINGTON TWP	69.43	59.02	79.84
1023	STOCKTON BORO	91.24	77.55	104.93
1024	TEWKSBURY TWP	74.02	62.92	85.12
1025	UNION TWP	86.66	73.66	99.66
1026	WEST AMWELL TWP	102.56	87.18	117.94

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**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2026**

<b>MERCER COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1101	EAST WINDSOR TWP	56.62	48.13	65.11
1102	EWING TWP	63.20	53.72	72.68
1103	HAMILTON TWP	61.32	52.12	70.52
1104	HIGHTSTOWN BORO	55.40	47.09	63.71
1105	HOPEWELL BORO	71.76	61.00	82.52
1106	HOPEWELL TWP	71.31	60.61	82.01
1107	LAWRENCE TWP	73.80	62.73	84.87
1108	PENNINGTON BORO	70.11	59.59	80.63
1111	TRENTON CITY	53.53	45.50	61.56
1112	ROBBINSVILLE TWP	62.01	52.71	71.31
1113	WEST WINDSOR TWP	63.45	53.93	72.97
1114	PRINCETON	62.64	53.24	72.04

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**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2026**

<b>MIDDLESEX COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1201	<b>CARTERET BORO**</b>	112.87	95.94	129.80
1202	CRANBURY TWP	68.53	58.25	78.81
1203	DUNELLEN BORO	97.02	82.47	111.57
1204	EAST BRUNSWICK TWP	17.44	14.82	20.06
1205	EDISON TWP	29.69	25.24	34.14
1206	HELMETTA BORO	55.50	47.18	63.83
1207	HIGHLAND PARK BORO	94.73	80.52	108.94
1208	JAMESBURG BORO	32.72	27.81	37.63
1209	METUCHEN BORO	29.54	25.11	33.97
1210	MIDDLESEX BORO	97.52	82.89	112.15
1211	MILLTOWN BORO	32.99	28.04	37.94
1212	MONROE TWP	53.87	45.79	61.95
1213	NEW BRUNSWICK CITY	69.61	59.17	80.05
1214	NORTH BRUNSWICK TWP	33.26	28.27	38.25
1215	OLD BRIDGE TWP	28.33	24.08	32.58
1216	PERTH AMBOY CITY	61.56	52.33	70.79
1217	PISCATAWAY TWP	89.85	76.37	103.33
1218	PLAINSBORO TWP	75.88	64.50	87.26
1219	SAYREVILLE BORO	30.87	26.24	35.50
1220	SOUTH AMBOY CITY	58.97	50.12	67.82
1221	SOUTH BRUNSWICK TWP	29.62	25.18	34.06
1222	SOUTH PLAINFIELD BORO	26.58	22.59	30.57
1223	SOUTH RIVER BORO	60.61	51.52	69.70
1224	SPOTSWOOD BORO	54.51	46.33	62.69
1225	WOODBRIIDGE TWP	17.28	14.69	19.87

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**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2026**

<b>MONMOUTH COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1301	ABERDEEN TWP	100.37	85.31	115.43
1302	ALLENHURST BORO	90.93	77.29	104.57
1303	ALLENTOWN BORO	61.46	52.24	70.68
1304	ASBURY PARK CITY	97.99	83.29	112.69
1305	ATLANTIC HIGHLANDS BORO	86.90	73.87	99.94
1306	AVON BY THE SEA BORO	67.49	57.37	77.61
1307	BELMAR BORO	55.41	47.10	63.72
1308	BRADLEY BEACH BORO	95.16	80.89	109.43
1309	BRIELLE BORO	96.78	82.26	111.30
1310	COLTS NECK TWP	98.23	83.50	112.96
1311	DEAL BORO	103.58	88.04	119.12
1312	EATONTOWN BORO	92.61	78.72	106.50
1313	ENGLISHTOWN BORO	98.23	83.50	112.96
1314	FAIR HAVEN BORO	93.90	79.82	107.99
1315	FARMINGDALE BORO	98.00	83.30	112.70
1316	FREEHOLD BORO	94.54	80.36	108.72
1317	FREEHOLD TWP	101.37	86.16	116.58
1318	HAZLET TWP	89.47	76.05	102.89
1319	HIGHLANDS BORO	98.82	84.00	113.64
1320	HOLMDEL TWP	99.74	84.78	114.70
1321	HOWELL TWP	97.01	82.46	111.56
1322	INTERLAKEN BORO	97.56	82.93	112.19
1323	KEANSBURG BORO	104.94	89.20	120.68
1324	KEYPORT BORO	97.55	82.92	112.18
1325	LITTLE SILVER BORO	101.42	86.21	116.63
1326	LOCH ARBOUR VILLAGE	138.65	117.85	159.45
1327	LONG BRANCH CITY	86.07	73.16	98.98
1328	MANALAPAN TWP	96.82	82.30	111.34
1329	MANASQUAN BORO	50.30	42.76	57.85
1330	MARLBORO TWP	61.58	52.34	70.82
1331	MATAWAN BORO	97.95	83.26	112.64
1332	MIDDLETOWN TWP	98.35	83.60	113.10
1333	MILLSTONE TWP	68.05	57.84	78.26
1334	MONMOUTH BEACH BORO	96.16	81.74	110.58
1335	NEPTUNE TWP	97.27	82.68	111.86
1336	NEPTUNE CITY BORO	98.63	83.84	113.42
1337	OCEAN TWP	94.25	80.11	108.39
1338	OCEANPORT BORO	95.83	81.46	110.20
1339	RED BANK BORO	94.06	79.95	108.17
1340	ROOSEVELT BORO	91.84	78.06	105.62
1341	RUMSON BORO	96.70	82.20	111.21
1342	SEA BRIGHT BORO	101.86	86.58	117.14

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**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2026**

<b>MONMOUTH COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1343	SEA GIRT BORO	83.58	71.04	96.12
1344	SHREWSBURY BORO	92.46	78.59	106.33
1345	SHREWSBURY TWP	111.21	94.53	127.89
1346	LAKE COMO BORO	104.64	88.94	120.34
1347	SPRING LAKE BORO	91.37	77.66	105.08
1348	SPRING LAKE HEIGHTS BOR	95.53	81.20	109.86
1349	TINTON FALLS BORO	99.46	84.54	114.38
1350	UNION BEACH BORO	97.54	82.91	112.17
1351	UPPER FREEHOLD TWP	103.63	88.09	119.17
1352	WALL TWP	59.76	50.80	68.72
1353	WEST LONG BRANCH BORO	98.24	83.50	112.98

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**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2026**

<b>MORRIS COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1401	BOONTON TOWN	63.26	53.77	72.75
1402	BOONTON TWP	69.03	58.68	79.38
1403	BUTLER BORO	87.00	73.95	100.05
1404	CHATHAM BORO	83.67	71.12	96.22
1405	CHATHAM TWP	66.41	56.45	76.37
1406	CHESTER BORO	89.88	76.40	103.36
1407	CHESTER TWP	73.50	62.48	84.53
1408	DENVILLE TWP	65.68	55.83	75.53
1409	DOVER TOWN	61.38	52.17	70.59
1410	EAST HANOVER TWP	51.41	43.70	59.12
1411	FLORHAM PARK BORO	65.98	56.08	75.88
1412	HANOVER TWP	69.39	58.98	79.80
1413	HARDING TWP	74.57	63.38	85.76
1414	JEFFERSON TWP	69.72	59.26	80.18
1415	KINNELON BORO	74.42	63.26	85.58
1416	LINCOLN PARK BORO	83.99	71.39	96.59
1417	MADISON BORO	60.22	51.19	69.25
1418	MENDHAM BORO	71.81	61.04	82.58
1419	MENDHAM TWP	90.86	77.23	104.49
1420	MINE HILL TWP	60.72	51.61	69.83
1421	MONTVILLE TWP	68.53	58.25	78.81
1422	MORRIS TWP	72.98	62.03	83.93
1423	MORRIS PLAINS BORO	68.10	57.89	78.32
1424	MORRISTOWN TOWN	90.51	76.93	104.09
1425	MOUNTAIN LAKES BORO	87.51	74.38	100.64
1426	MOUNT ARLINGTON BORO	79.84	67.86	91.82
1427	MOUNT OLIVE TWP	66.12	56.20	76.04
1428	NETCONG BORO	69.53	59.10	79.96
1429	PARSIPPANY TR HLS TWP	66.60	56.61	76.59
1430	LONG HILL TWP	87.94	74.75	101.13
1431	PEQUANNOCK TWP	93.49	79.47	107.51
1432	RANDOLPH TWP	71.53	60.80	82.26
1433	RIVERDALE BORO	87.19	74.11	100.27
1434	ROCKAWAY BORO	67.26	57.17	77.35
1435	ROCKAWAY TWP	83.81	71.24	96.38
1436	ROXBURY TWP	64.45	54.78	74.12
1437	VICTORY GARDENS BORO	52.26	44.42	60.10
1438	WASHINGTON TWP	68.81	58.49	79.13
1439	WHARTON BORO	92.46	78.59	106.33

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**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2026**

<b>OCEAN COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1501	BARNEGAT TWP	55.17	46.89	63.45
1502	BARNEGAT LIGHT BORO	52.53	44.65	60.41
1503	BAY HEAD BORO	56.09	47.68	64.50
1504	BEACH HAVEN BORO	49.72	42.26	57.18
1505	BEACHWOOD BORO	52.02	44.22	59.82
1506	BERKELEY TWP	52.95	45.01	60.89
1507	BRICK TWP	55.01	46.76	63.26
1508	TOMS RIVER TWP	74.92	63.68	86.16
1509	EAGLESWOOD TWP	58.85	50.02	67.68
1510	HARVEY CEDARS BORO	52.42	44.56	60.28
1511	ISLAND HEIGHTS BORO	61.06	51.90	70.22
1512	JACKSON TWP	99.40	84.49	114.31
1513	LACEY TWP	60.11	51.09	69.13
1514	LAKEHURST BORO	85.72	72.86	98.58
1515	LAKEWOOD TWP	52.27	44.43	60.11
1516	LAVALLETTE BORO	55.31	47.01	63.61
1517	LITTLE EGG HARBOR TWP	53.14	45.17	61.11
1518	LONG BEACH TWP	65.41	55.60	75.22
1519	MANCHESTER TWP	101.63	86.39	116.87
1520	MANTOLOKING BORO	58.93	50.09	67.77
1521	OCEAN TWP	92.47	78.60	106.34
1522	OCEAN GATE BORO	91.35	77.65	105.05
1523	PINE BEACH BORO	76.02	64.62	87.42
1524	PLUMSTED TWP	57.87	49.19	66.55
1525	POINT PLEASANT BORO	53.53	45.50	61.56
1526	PT PLEASANT BEACH BORO	56.95	48.41	65.49
1527	SEASIDE HEIGHTS BORO	110.75	94.14	127.36
1528	SEASIDE PARK BORO	55.89	47.51	64.27
1529	SHIP BOTTOM BORO	53.09	45.13	61.05
1530	SOUTH TOMS RIVER BORO	54.89	46.66	63.12
1531	STAFFORD TWP	51.85	44.07	59.63
1532	SURF CITY BORO	55.77	47.40	64.14
1533	TUCKERTON BORO	55.51	47.18	63.84

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**CHAPTER 123 LAWS OF 1973  
 APPLICABLE TO TAX APPEALS FOR TAX YEAR 2026  
 AS AMENDED BY TAX COURT OF NEW JERSEY**

<b>PASSAIC COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1601	BLOOMINGDALE BORO	53.59	45.55	61.63
1602	CLIFTON CITY	31.87	27.09	36.65
1603	HALEDON BORO	45.99	39.09	52.89
1604	HAWTHORNE BORO	69.15	58.78	79.52
1605	LITTLE FALLS TWP	56.86	48.33	65.39
1606	NORTH HALEDON BORO	60.50	51.43	69.58
1607	PASSAIC CITY	45.62	38.78	52.46
1608	PATERSON CITY	41.41	35.20	47.62
1609	POMPTON LAKES BORO	59.15	50.28	68.02
1610	PROSPECT PARK BORO	40.50	34.43	46.58
1611	RINGWOOD BORO	57.24	48.65	65.83
1612	TOTOWA BORO	51.88	44.10	59.66
1613	WANAQUE BORO	54.41	46.25	62.57
1614	WAYNE TWP	35.82	30.45	41.19
1615	WEST MILFORD TWP	54.79	46.57	63.01
1616	<b>WOODLAND PARK BORO**</b>	64.98	55.23	74.73

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\*\*AS AMENDED BY TAX COURT OF NEW JERSEY

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2026**

<b>SALEM COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1701	ALLOWAY TWP	66.97	56.92	77.02
1702	CARNEYS POINT TWP	107.29	91.20	123.38
1703	ELMER BORO	70.88	60.25	81.51
1704	ELSINBORO TWP	76.97	65.42	88.52
1705	LOWER ALLOWAY CREEK TWP	60.30	51.26	69.35
1706	MANNINGTON TWP	80.22	68.19	92.25
1707	OLDMANS TWP	80.69	68.59	92.79
1708	PENNS GROVE BORO	59.15	50.28	68.02
1709	PENNSVILLE TWP	64.71	55.00	74.42
1710	PILESGROVE TWP	68.00	57.80	78.20
1711	PITTSGROVE TWP	61.59	52.35	70.83
1712	QUINTON TWP	72.90	61.97	83.84
1713	SALEM CITY	49.82	42.35	57.29
1714	UPPER PITTSGROVE TWP	74.38	63.22	85.54
1715	WOODSTOWN BORO	70.08	59.57	80.59

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**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2026**

<b>SOMERSET COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1801	BEDMINSTER TWP	99.24	84.35	114.13
1802	BERNARDS TWP	95.12	80.85	109.39
1803	BERNARDSVILLE BORO	97.97	83.27	112.67
1804	BOUND BROOK BORO	93.26	79.27	107.25
1805	BRANCBURG TWP	90.80	77.18	104.42
1806	BRIDGEWATER TWP	86.72	73.71	99.73
1807	FAR HILLS BORO	105.38	89.57	121.19
1808	FRANKLIN TWP	96.38	81.92	110.84
1809	GREEN BROOK TWP	95.95	81.56	110.34
1810	HILLSBOROUGH TWP	89.75	76.29	103.21
1811	MANVILLE BORO	98.30	83.56	113.05
1812	MILLSTONE BORO	89.15	75.78	102.52
1813	MONTGOMERY TWP	56.24	47.80	64.68
1814	NORTH PLAINFIELD BORO	53.42	45.41	61.43
1815	PEAPACK GLADSTONE BORO	100.69	85.59	115.79
1816	RARITAN BORO	61.39	52.18	70.60
1817	ROCKY HILL BORO	91.13	77.46	104.80
1818	SOMERVILLE BORO	58.80	49.98	67.62
1819	SO BOUND BROOK BORO	62.07	52.76	71.38
1820	WARREN TWP	100.91	85.77	116.05
1821	WATCHUNG BORO	96.16	81.74	110.58

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**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2026**

<b>SUSSEX COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1901	ANDOVER BORO	70.38	59.82	80.94
1902	ANDOVER TWP	55.68	47.33	64.03
1903	BRANCHVILLE BORO	79.16	67.29	91.03
1904	BYRAM TWP	58.12	49.40	66.84
1905	FRANKFORD TWP	61.83	52.56	71.10
1906	FRANKLIN BORO	89.85	76.37	103.33
1907	FREDON TWP	65.57	55.73	75.41
1908	GREEN TWP	103.55	88.02	119.08
1909	HAMBURG BORO	52.31	44.46	60.16
1910	HAMPTON TWP	52.94	45.00	60.88
1911	HARDYSTON TWP	97.47	82.85	112.09
1912	HOPATCONG BORO	88.29	75.05	101.53
1913	LAFAYETTE TWP	62.30	52.96	71.65
1914	MONTAGUE TWP	58.41	49.65	67.17
1915	NEWTON TOWN	89.64	76.19	103.09
1916	OGDENSBURG BORO	60.68	51.58	69.78
1917	SANDYSTON TWP	56.50	48.03	64.98
1918	SPARTA TWP	59.82	50.85	68.79
1919	STANHOPE BORO	55.34	47.04	63.64
1920	STILLWATER TWP	55.42	47.11	63.73
1921	SUSSEX BORO	58.73	49.92	67.54
1922	VERNON TWP	91.94	78.15	105.73
1923	WALPACK TWP	93.56	79.53	107.59
1924	WANTAGE TWP	64.60	54.91	74.29

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**CHAPTER 123 LAWS OF 1973  
 APPLICABLE TO TAX APPEALS FOR TAX YEAR 2026  
 AS AMENDED BY TAX COURT OF NEW JERSEY**

<b>UNION COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
2001	BERKELEY HEIGHTS TWP	35.73	30.37	41.09
2002	CLARK TWP	80.01	68.01	92.01
2003	CRANFORD TWP	26.04	22.13	29.95
2004	ELIZABETH CITY	92.76	78.85	106.67
2005	FANWOOD BORO	65.63	55.79	75.47
2006	GARWOOD BORO	72.59	61.70	83.48
2007	HILLSIDE TWP	24.33	20.68	27.98
2008	KENILWORTH BORO	28.83	24.51	33.15
2009	LINDEN CITY	24.64	20.94	28.34
2010	<b>MOUNTAINSIDE BORO**</b>	71.29	60.60	81.98
2011	NEW PROVIDENCE BORO	34.32	29.17	39.47
2012	PLAINFIELD CITY	24.85	21.12	28.58
2013	<b>RAHWAY CITY**</b>	27.88	23.70	32.06
2014	ROSELLE BORO	28.06	23.85	32.27
2015	ROSELLE PARK BORO	51.87	44.09	59.65
2016	SCOTCH PLAINS TWP	15.65	13.30	18.00
2017	<b>SPRINGFIELD TWP**</b>	82.53	70.15	94.91
2018	SUMMIT CITY	30.81	26.19	35.43
2019	UNION TWP	8.89	7.56	10.22
2020	WESTFIELD TOWN	72.48	61.61	83.35
2021	WINFIELD TWP	100.10	85.09	115.12

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**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2026**

<b>WARREN COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
2101	ALLAMUCHY TWP	54.04	45.93	62.15
2102	ALPHA BORO	63.67	54.12	73.22
2103	BELVIDERE TOWN	76.80	65.28	88.32
2104	BLAIRSTOWN TWP	63.47	53.95	72.99
2105	FRANKLIN TWP	66.51	56.53	76.49
2106	FRELINGHUYSEN TWP	72.20	61.37	83.03
2107	GREENWICH TWP	57.37	48.76	65.98
2108	HACKETTSTOWN TOWN	74.38	63.22	85.54
2109	HARDWICK TWP	52.97	45.02	60.92
2110	HARMONY TWP	58.37	49.61	67.13
2111	HOPE TWP	59.84	50.86	68.82
2112	INDEPENDENCE TWP	59.23	50.35	68.11
2113	KNOWLTON TWP	50.27	42.73	57.81
2114	LIBERTY TWP	57.50	48.88	66.13
2115	LOPATCONG TWP	68.98	58.63	79.33
2116	MANSFIELD TWP	59.32	50.42	68.22
2117	OXFORD TWP	50.85	43.22	58.48
2119	PHILLIPSBURG TOWN	52.96	45.02	60.90
2120	POHATCONG TWP	57.51	48.88	66.14
2121	WASHINGTON BORO	46.82	39.80	53.84
2122	WASHINGTON TWP	59.38	50.47	68.29
2123	WHITE TWP	61.82	52.55	71.09

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