

**Chapter 123 Laws of 1973 Applicable to Tax Appeals for Tax Year 2010**

<b>OCEAN COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1501	BARNEGAT TWP	109.06	92.70	125.42
1502	BARNEGAT LIGHT BORO (r)	96.15	81.73	110.57
1503	BAY HEAD BORO	102.35	87.00	117.70
1504	BEACH HAVEN BORO	78.12	66.40	89.84
1505	BEACHWOOD BORO	97.75	83.09	112.41
1506	BERKELEY TWP (R)	43.56	37.03	50.09
1507	BRICK TWP (R)	37.28	31.69	42.87
1508	TOMS RIVER TWP	102.01	86.71	117.31
1509	EAGLESWOOD TWP	101.87	86.59	117.15
1510	HARVEY CEDARS BORO (r)	94.68	80.48	108.88
1511	ISLAND HEIGHTS BORO	79.66	67.71	91.61
1512	JACKSON TWP	94.93	80.69	109.17
1513	LACEY TWP	100.40	85.34	115.46
1514	LAKEHURST BORO	94.25	80.11	108.39
1515	LAKESWOOD TWP (r)	96.14	81.72	110.56
1516	LAVALLETTE BORO	77.25	65.66	88.84
1517	LITTLE EGG HARBOR TWP	103.97	88.37	119.57
1518	LONG BEACH TWP	86.94	73.90	99.98
1519	MANCHESTER TWP	90.35	76.80	103.90
1520	MANTOLOKING BORO	109.74	93.28	126.20
1521	OCEAN TWP	90.17	76.64	103.70
1522	OCEAN GATE BORO	91.03	77.38	104.68
1523	PINE BEACH BORO	94.23	80.10	108.36
1524	PLUMSTED TWP	107.75	91.59	123.91
1525	POINT PLEASANT BORO (R)	38.03	32.33	43.73
1526	PT PLEASANT BEACH BORO	103.85	88.27	119.43
1527	SEASIDE HEIGHTS BORO	102.86	87.43	118.29
1528	SEASIDE PARK BORO	93.02	79.07	106.97
1529	SHIP BOTTOM BORO	80.89	68.76	93.02
1530	SOUTH TOMS RIVER BORO	96.14	81.72	110.56
1531	STAFFORD TWP	86.77	73.75	99.79
1532	SURF CITY BORO	85.03	72.28	97.78
1533	TUCKERTON BORO	83.09	70.63	95.55

**R- Revaluation r- Reassessment**

RATIOS IN EXCESS OF 100% ARE TO BE CONSIDERED 100%  
Chapter 123 does not apply to revalued or reassessed districts.

