2026 EQUALIZATION TABLE, COUNTY OF OCEAN

Section 54:3-18 of the Revised Statutes, as amended, requires the County Board of Taxation to complete its equalization of the property in the several taxing districts before the tenth day of March. Pursuant to Section 54:3-19 of the Revised Statutes, as amended, one certified copy of such equalization table, as confirmed, shall be transmitted to each of the following: one to the Director of the Division of Taxation, one to the Tax Court, and one to each taxing district in the county. We hereby certify this fifth day of March, 2026, that the table below reflects those items required to be set forth under R.S. 54:3-17.

Kathleen Frisch — Kathleen Frisch
John Furey — John Furey
Glenn Harrison, Esq. — Glenn Harrison, Esq.
Absent — Lisa Hodgson-Henson
Robert Kirwan — Robert Kirwan
Gary Quinn — Gary Quinn

COUNTY PERCENTAGE LEVEL OF TAXABLE VALUE OF REAL PROPERTY - 100%

Attest: Chelsea Skuby
Tax Administrator

Nicholas Montenegro, Esq.
President

Code	District Number	Taxing District	1 REAL PROPERTY EXCLUSIVE OF CLASS II RAILROAD PROPERTY -A- Aggregate Assessed Value	-B- Real Property Ratio of Assessed to True Value	-C- Aggregate True Value	-D- Amount Column 1A should be Increased or Decreased	2 TAXABLE VALUE OF LOCALLY ASSESSED PERSONAL PROPERTY -A- Aggregate Assessed Value	-B- Taxable Percentage Level	-C- Aggregate True Value	-D- Aggregate Equalized Valuation	-E- Amount Col 2A Should be Increased or Decreased	District Number
E	1	BARNEGAT	2,752,042,800	55.17	4,988,295,813	2,236,253,013	-	55.17	-	-	-	1
	2	BARNEGAT LIGHT	1,085,399,900	52.53	2,066,247,668	980,847,768	-	52.53	-	-	-	2
	3	BAY HEAD	1,688,494,600	56.09	3,010,330,897	1,321,836,297	-	56.09	-	-	-	3
	4	BEACH HAVEN	2,227,970,100	49.72	4,481,033,990	2,253,063,890	-	49.72	-	-	-	4
	5	BEACHWOOD	831,829,300	52.02	1,599,056,709	767,227,409	-	52.02	-	-	-	5
	6	BERKELEY	5,468,568,500	52.95	10,327,796,978	4,859,228,478	-	52.95	-	-	-	6
	7	BRICK	10,646,202,900	55.01	19,353,213,779	8,707,010,879	-	55.01	-	-	-	7
E	8	TOMS RIVER	20,570,694,500	74.92	27,456,880,005	6,886,185,505	-	74.92	-	-	-	8
	9	EAGLESWOOD	245,415,000	58.85	417,017,842	171,602,842	-	58.85	-	-	-	9
	10	HARVEY CEDARS	1,388,673,100	52.42	2,649,128,386	1,260,455,286	-	52.42	-	-	-	10
	11	ISLAND HEIGHTS	388,486,300	61.06	636,236,980	247,750,680	-	61.06	-	-	-	11
	12	JACKSON	14,457,741,000	99.40	14,545,011,066	87,270,066	-	99.40	-	-	-	12
E	13	LACEY	4,082,181,900	60.11	6,791,185,992	2,709,004,092	-	60.11	-	-	-	13
	14	LAKEHURST	233,730,400	85.72	272,667,289	38,936,889	-	85.72	-	-	-	14
E	15	LAKEWOOD	11,738,462,500	52.27	22,457,360,819	10,718,898,319	-	52.27	-	-	-	15
	16	LAVALLETTE	2,464,379,100	55.31	4,455,576,026	1,991,196,926	-	55.31	-	-	-	16
	17	LITTLE EGG HARBOR	2,394,160,150	53.14	4,505,382,292	2,111,222,142	-	53.14	-	-	-	17
	18	LONG BEACH	11,179,390,000	65.41	17,091,255,160	5,911,865,160	-	65.41	-	-	-	18
E	19	MANCHESTER	7,795,251,800	101.63	7,670,227,098	(125,024,702)	-	100.00	-	-	-	19
	20	MANTOLOKING	1,596,795,600	58.93	2,709,648,057	1,112,852,457	-	58.93	-	-	-	20
	21	OCEAN	2,305,425,300	92.47	2,493,160,268	187,734,968	-	92.47	-	-	-	21
	22	OCEAN GATE	458,222,500	91.35	501,611,932	43,389,432	-	91.35	-	-	-	22
	23	PINE BEACH	386,143,300	76.02	507,949,619	121,806,319	-	76.02	-	-	-	23
r	24	PLUMSTED	1,535,383,500	105.75	1,451,899,291	(83,484,209)	-	100.00	-	-	-	24
E	25	POINT PLEASANT	3,421,863,400	53.53	6,392,421,820	2,970,558,420	-	53.53	-	-	-	25
R	26	PT PLEASANT BEACH	4,199,795,500	106.90	3,928,714,219	(271,081,281)	-	100.00	-	-	-	26
	27	SEASIDE HEIGHTS	1,688,309,800	110.75	1,524,433,228	(163,876,572)	-	100.00	-	-	-	27
	28	SEASIDE PARK	1,184,538,300	55.89	2,119,410,091	934,871,791	-	55.89	-	-	-	28
	29	SHIP BOTTOM	1,487,626,200	53.09	2,802,083,632	1,314,457,432	-	53.09	-	-	-	29
	30	SO TOMS RIVER	231,670,100	54.89	422,062,489	190,392,389	-	54.89	-	-	-	30
r, E	31	STAFFORD	9,502,219,800	103.76	9,157,883,385	(344,336,415)	-	100.00	-	-	-	31
	32	SURF CITY	2,119,360,800	55.77	3,800,180,742	1,680,819,942	-	55.77	-	-	-	32
	33	TUCKERTON	453,164,100	55.51	816,364,799	363,200,699	-	55.51	-	-	-	33
		TOTAL	132,209,592,050		193,401,728,361	61,192,136,311	-		-	-	-	

R = REVALUATION r = REASSESSMENT E = EXCLUDES SPECIAL EXEMPTIONS:

Barnegat - Fire Suppression Exemption 50,000
Lacey - Renewable Energy Exemption 48,500
Lakewood - Fire Suppression Exemption 2,041,800
Manchester - Renewable Energy Exemption 14,200
Pt. Pleasant Boro - Fire Suppression Exemption 92,100
Stafford - Fire Suppression Exemption 457,300
Toms River - Fire Suppression Exemption 209,900

2026 EQUALIZATION TABLE, COUNTY OF OCEAN

District Number	3 EQUALIZATION OF REPLACEMENT REVENUES -A- Business Personal Property Replacement Revenues Received During Preceding Year	-B- Preceding Year General Tax Rate	-C- Capitalization of Replacement Revenues in Col 3A for PL 1966, c 135	-D- Real Property Ratio	-E- Assumed Equalized Value of Amount in Col 3A	4 TRUE VALUE OF REAL PROPERTY, EXCLUSIVE OF CLASS II RAILROAD PROPERTY, IN DEFAULT -A- Aggregate Assessed Value	-B- Real Property Ratio	-C- Aggregate True Value	5 -A- In Lieu of True Value	6 -A- Amount of Col 1D + Col 2E +Col 3E - Col 4C +Col 5A	District Number	Code
1	14,785.65	3.083	479,586	59.96	799,843	-	55.17	-	-	2,237,052,856	1	E
2	5,978.91	1.107	540,100	53.74	1,005,024	-	52.53	-	-	981,852,792	2	
3	8,387.54	1.105	759,053	58.51	1,297,305	-	56.09	-	-	1,323,133,602	3	
4	25,666.55	1.426	1,799,898	53.84	3,343,050	-	49.72	-	-	2,256,406,940	4	
5	10,925.90	3.187	342,827	56.17	610,338	-	52.02	-	-	767,837,747	5	
6	94,592.39	2.590	3,652,216	57.87	6,311,070	-	52.95	-	-	4,865,539,548	6	
7	199,357.00	2.664	7,483,371	59.18	12,645,101	-	55.01	-	-	8,719,655,980	7	
8	714,100.53	1.902	37,544,718	80.22	46,802,191	-	74.92	-	-	6,932,987,696	8	E
9	4,648.76	2.987	155,633	67.81	229,513	-	58.85	-	-	171,832,355	9	
10	2,973.96	1.112	267,442	59.18	451,913	-	52.42	-	-	1,260,907,199	10	
11	5,714.75	2.234	255,808	65.79	388,825	-	61.06	-	-	248,139,505	11	
12	128,908.69	1.386	9,300,771	105.32	8,830,964	-	99.40	-	-	96,101,030	12	
13	40,864.31	2.735	1,494,125	64.80	2,305,748	-	60.11	-	-	2,711,309,840	13	E
14	9,725.21	2.297	423,387	90.83	466,131	-	85.72	-	-	39,403,020	14	
15	247,479.83	2.462	10,051,983	56.28	17,860,666	-	52.27	-	89,762,196	10,826,521,181	15	E
16	10,779.57	1.014	1,063,074	61.10	1,739,892	-	55.31	-	-	1,992,936,818	16	
17	23,647.81	3.207	737,381	58.17	1,267,631	-	53.14	-	-	2,112,489,773	17	
18	26,800.41	0.913	2,935,423	72.88	4,027,748	-	65.41	-	-	5,915,892,908	18	
19	39,040.51	1.455	2,683,197	104.14	2,576,529	-	101.63	-	-	(122,448,173)	19	E
20	1,129.49	0.912	123,848	58.28	212,505	-	58.93	-	-	1,113,064,962	20	
21	12,628.95	1.578	800,314	99.33	805,712	-	92.47	-	-	188,540,680	21	
22	2,976.30	1.821	163,443	97.63	167,411	-	91.35	-	-	43,556,843	22	
23	3,011.59	2.028	148,500	84.55	175,636	-	76.02	-	-	121,981,955	23	
24	20,169.32	3.150	640,296	62.10	1,031,072	-	105.75	-	-	(82,453,137)	24	r
25	75,687.99	2.424	3,122,442	59.35	5,261,065	-	53.53	-	-	2,975,819,485	25	E
26	102,743.10	1.803	5,698,453	60.93	9,352,459	-	106.90	-	-	(261,728,822)	26	R
27	47,688.61	1.284	3,714,066	112.12	3,312,581	-	110.75	-	7,328,800	(153,235,191)	27	
28	19,667.28	1.735	1,133,561	62.46	1,814,859	-	55.89	-	-	936,686,650	28	
29	23,691.83	1.241	1,909,092	56.61	3,372,358	-	53.09	-	-	1,317,829,790	29	
30	19,093.43	3.520	542,427	60.47	897,018	-	54.89	-	-	191,289,407	30	
31	32,873.09	2.623	1,253,263	55.89	2,242,374	-	103.76	-	-	(342,094,041)	31	r, E
32	10,951.68	1.066	1,027,362	61.05	1,682,821	-	55.77	-	-	1,682,502,763	32	
33	17,107.60	3.201	534,445	61.39	870,573	-	55.51	-	484,742	364,556,014	33	
	2,003,798.54		102,781,505		144,157,926				97,575,738	61,433,869,975		

R = REVALUATION r = REASSESSMENT E = EXCLUDES SPECIAL EXEMPTIONS