

CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2025

OCEAN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1501	BARNEGAT TWP	59.96	50.97	68.95
1502	BARNEGAT LIGHT BORO	53.74	45.68	61.80
1503	BAY HEAD BORO	58.51	49.73	67.29
1504	BEACH HAVEN BORO	53.84	45.76	61.92
1505	BEACHWOOD BORO	56.17	47.74	64.60
1506	BERKELEY TWP	57.87	49.19	66.55
1507	BRICK TWP	59.18	50.30	68.06
1508	TOMS RIVER TWP	80.22	68.19	92.25
1509	EAGLESWOOD TWP	67.81	57.64	77.98
1510	HARVEY CEDARS BORO	59.18	50.30	68.06
1511	ISLAND HEIGHTS BORO	65.79	55.92	75.66
1512	JACKSON TWP (R)	100.00	100.00	100.00
1513	LACEY TWP	64.80	55.08	74.52
1514	LAKEHURST BORO	90.83	77.21	104.45
1515	LAKEWOOD TWP	56.28	47.84	64.72
1516	LAVALLETTE BORO	61.10	51.93	70.27
1517	LITTLE EGG HARBOR TWP	58.17	49.44	66.90
1518	LONG BEACH TWP	72.88	61.95	83.81
1519	MANCHESTER TWP (r)	100.00	100.00	100.00
1520	MANTOLOKING BORO	58.28	49.54	67.02
1521	OCEAN TWP	99.33	84.43	114.23
1522	OCEAN GATE BORO	97.63	82.99	112.27
1523	PINE BEACH BORO	84.55	71.87	97.23
1524	PLUMSTED TWP	62.10	52.78	71.42
1525	POINT PLEASANT BORO	59.35	50.45	68.25
1526	PT PLEASANT BEACH BORO	60.93	51.79	70.07
1527	SEASIDE HEIGHTS BORO (r)	100.00	100.00	100.00
1528	SEASIDE PARK BORO	62.46	53.09	71.83
1529	SHIP BOTTOM BORO	56.61	48.12	65.10
1530	SOUTH TOMS RIVER BORO	60.47	51.40	69.54
1531	STAFFORD TWP	55.89	47.51	64.27
1532	SURF CITY BORO	61.05	51.89	70.21
1533	TUCKERTON BORO	61.39	52.18	70.60

R- Revaluation r- Reassessment

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