

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2024**

<b>OCEAN COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
1501	BARNEGAT TWP	65.57	55.73	75.41
1502	BARNEGAT LIGHT BORO	61.27	52.08	70.46
1503	BAY HEAD BORO	67.52	57.39	77.65
1504	BEACH HAVEN BORO	58.61	49.82	67.40
1505	BEACHWOOD BORO	61.77	52.50	71.04
1506	BERKELEY TWP	62.64	53.24	72.04
1507	BRICK TWP	65.34	55.54	75.14
1508	TOMS RIVER TWP	85.07	72.31	97.83
1509	EAGLESWOOD TWP	75.58	64.24	86.92
1510	HARVEY CEDARS BORO	63.47	53.95	72.99
1511	ISLAND HEIGHTS BORO	73.03	62.08	83.98
1512	JACKSON TWP	60.56	51.48	69.64
1513	LACEY TWP	70.37	59.81	80.93
1514	LAKEHURST BORO	101.55	86.32	116.78
1515	LAKWOOD TWP	60.73	51.62	69.84
1516	LAVALLETTE BORO	68.41	58.15	78.67
1517	LITTLE EGG HARBOR TWP	64.35	54.70	74.00
1518	LONG BEACH TWP	74.56	63.38	85.74
1519	MANCHESTER TWP	64.93	55.19	74.67
1520	MANTOLOKING BORO	63.73	54.17	73.29
1521	OCEAN TWP (r)	100.00	100.00	100.00
1522	OCEAN GATE BORO (r)	100.00	100.00	100.00
1523	PINE BEACH BORO	90.03	76.53	103.53
1524	PLUMSTED TWP	67.02	56.97	77.07
1525	POINT PLEASANT BORO	65.74	55.88	75.60
1526	PT PLEASANT BEACH BORO	66.14	56.22	76.06
1527	SEASIDE HEIGHTS BORO	61.17	51.99	70.35
1528	SEASIDE PARK BORO	69.41	59.00	79.82
1529	SHIP BOTTOM BORO	61.58	52.34	70.82
1530	SOUTH TOMS RIVER BORO	66.56	56.58	76.54
1531	STAFFORD TWP	60.96	51.82	70.10
1532	SURF CITY BORO	65.36	55.56	75.16
1533	TUCKERTON BORO	67.60	57.46	77.74

**R- Revaluation    r- Reassessment**

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