

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

OCEAN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
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 (r)	100.00	100.00	100.00
1525	POINT PLEASANT BORO	53.53	45.50	61.56
1526	PT PLEASANT BEACH BORO (R)	100.00	100.00	100.00
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 (r)	100.00	100.00	100.00
1532	SURF CITY BORO	55.77	47.40	64.14
1533	TUCKERTON BORO	55.51	47.18	63.84

R- Revaluation r- Reassessment

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