CHAPTER 123 LAWS OF 1973 - AS AMENDED BY TAX COURT
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2011

SALEM COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
1701	ALLOWAY TOWNSHIP	93.35	79.35	107.35
1702	CARNEYS POINT TOWNSHIP	105.68	89.83	121.53
1703	ELMER BORO	94.30	80.15	108.45
1704	ELSINBORO TWP	107.66	91.51	123.81
1705	LOWER ALLOWAY CREEK TWP	70.92	60.28	81.56
1706	MANNINGTON TWP	98.97	84.12	113.82
1707	OLDMANS TWP	96.04	81.63	110.45
1708	PENNS GROVE BORO	98.69	83.89	113.49
1709	PENNSVILLE TWP	92.39	78.53	106.25
1710	PILESGROVE TWP	100.26	85.22	115.30
1711	PITTSGROVE TWP	90.34	76.79	103.89
1712	QUINTON TWP **	88.55	75.27	101.83
1713	SALEM CITY	100.96	85.82	116.10
1714	UPPER PITTSGROVE TWP	105.83	89.96	121.70
1715	WOODSTOWN BORO	99.77	84.80	114.74

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

** Revised as per Tax Court