

2016

2016

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION

CERTIFICATION OF THE 2015 AVERAGE RATIOS
AND
COMMON LEVEL RANGES FOR USE IN THE TAX YEAR 2016

TO THE:
Assessor of Each Municipality or County
Clerk of Each Municipality
Tax Administrator of Each County Board of Taxation

Pursuant to the provisions of Section 5, Chapter 123, Laws of 1973, as amended by Chapter 51, Laws of 1979, I, as Acting Director of the Division of Taxation in the Department of Treasury of the State of New Jersey, hereby certify that attached hereto is a true copy of the list setting forth the common level range and the average ratio for each taxing district promulgated by me as required by Chapter 86, Laws of 1954 (N.J.S.A. 54:1-35.1 et seq.), as of October 1, 2015, and subject to revision by the Tax Court of New Jersey. This list, under the authority conferred by said law, is on file in the office of the Director of the Division of Taxation.

Although there is no formal statutory mechanism for challenging this Certification of Average Ratios and Common Level Ranges, any taxing district objecting to this Certification may appeal the Table of Equalized Valuations to the Tax Court within 45 days after its promulgation, pursuant to N.J.S.A. 54:51A-4(c). Pursuant to N.J.S.A. 54:1-35a(a), any revision by the Tax Court to the average ratio in the Table of Equalized Valuations will be reflected by operation of law in a revised Certification of Average Ratios and Common Level Ranges to be issued on or before April 1, 2016. No appeal of the Table of Equalized Valuations may be taken after the 45 day appeal period has expired.

Witness my hand and seal of the Office of Director, Division of Taxation, at Trenton, this first day of October, 2015.



Dennis Shilling
Dennis Shilling
Acting Director, Division of Taxation

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Property Administration 10/2015
cc: Acting State Treasurer - Robert A. Romano
OMB - David Ridolfino

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2016

COUNTY-DISTRICT	AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
BERGEN COUNTY			
ALLENDALE BORO	98.20	83.47	112.93
ALPINE BORO	84.95	72.21	97.49
BERGENFIELD BORO	97.49	82.87	112.11
BOGOTA BORO	90.53	76.95	104.11
CARLSTADT BORO	91.30	77.60	105.00
CLIFFSIDE PARK BORO	92.64	78.74	106.54
CLOSTER BORO	97.76	83.10	112.42
CRESSKILL BORO	83.02	70.57	95.47
DEHAREST BORO	85.21	72.43	97.99
DUMONT BORO	89.47	76.05	102.89
ELMWOOD PARK BORO	98.68	83.88	113.48
E RUTHERFORD BORO	93.57	79.53	107.61
EDGEWATER BORO	85.86	72.98	98.74
EMERSON BORO	95.67	81.32	110.02
ENGLEWOOD CITY	92.28	78.44	106.12
ENGLEWOOD CLIFFS BORO	104.56	88.88	120.24
FAIRLAWN BORO	90.67	77.07	104.27
FAIRVIEW BORO	88.25	75.01	101.49
FORT LEE BORO	92.01	78.30	105.94
FRANKLIN LAKES BORO	92.01	78.21	105.81
GARFIELD CITY	96.94	82.40	111.48
GLEN ROCK BORO	92.08	78.27	105.89
HACKENSACK CITY	82.07	69.76	94.38
HARRINGTON PARK BORO	91.73	77.97	105.49
HASBROUCK HIGHTS BORO	87.48	74.36	100.60
HAWORTH BORO	84.49	71.82	97.16
HILLSDALE BORO	93.52	79.49	107.25
HONOKUS BORO	88.36	75.12	101.64
LEONIA BORO	90.45	76.88	108.26
LITTLE FERRY BORO	94.14	80.02	104.83
LODI BORO	91.16	77.49	104.83
LYNDHURST TWP	96.47	82.00	110.94
MAHANH TWP	96.50	82.02	110.98
MAYWOOD BORO	89.72	76.26	103.18
MIDLAND PARK BORO	89.78	76.31	103.25
MONTVALE BORO	94.01	79.91	108.11
MOONACHIE BORO	83.00	70.55	95.45
NEW HILFORD BORO	86.16	73.24	99.08
NORTH ARLINGTON BORO	95.75	81.39	110.11
NORTHVALE BORO	79.66	67.71	91.61
NORWOOD BORO	92.02	78.22	105.82
OAKLAND BORO	92.02	78.23	105.85
OLD TAPPAN BORO	100.69	85.59	115.79
GRADELL BORO	84.48	71.81	97.15
PALISADES PARK BORO	90.00	76.50	103.50
PARAHUS BORO	91.69	77.94	105.44

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

10/01/15

CHAPTER 123 LAWS OF 1973

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2016

COUNTY-DISTRICT	AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
BERGEN COUNTY			
PARK RIDGE BORO	85.99	73.09	98.89
RAKSEY BORO	84.06	71.45	96.67
RIDGEFIELD BORO	90.51	76.93	104.99
RIDGEFIELD PARK VILLAGE	97.82	83.15	112.99
RIDGEWOOD VILLAGE	90.32	76.77	103.87
RIVEREDGE BORO	103.17	73.26	99.10
RIVERVALE TWP	86.17	87.69	118.65
ROCHELLE PARK TWP	100.83	85.71	115.95
ROCKLEIGH BORO	108.98	85.63	125.33
RUTHERFORD BORO	98.26	83.52	113.00
SADDLE BROOK TWP	79.90	67.91	91.89
SADDLE RIVER BORO	89.13	75.76	102.50
SO HACKENSACK TWP	95.57	81.23	109.91
TEANECK TWP	95.00	80.75	109.25
TENAFLY BORO	88.39	75.13	101.85
TETERBORD BORO	106.51	90.53	122.49
UPPER SADDLE RIV BORO	80.54	68.46	102.49
WALDWICK BORO	102.22	86.46	117.55
WASHINGTON BORO	98.02	83.32	112.72
WASHINGTON TWP	92.92	83.32	106.86
WESTWOOD BORO	89.60	78.96	103.09
WOODCLIFF LAKE BORO	93.77	76.16	107.84
WOOD RIDGE BORO	69.71	59.25	80.17
HYCKOFF TWP	102.80	87.38	118.22

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