



2023

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION

CERTIFICATION OF THE 2022 AVERAGE RATIOS
AND
COMMON LEVEL RANGES FOR USE IN TAX YEAR 2023

TO THE:

Assessor of Each Municipality or County
Clerk of Each Municipality
Tax Administrator of Each County Board of Taxation

Pursuant to the requirements of N.J.S.A. 54:1-35b, I, as Acting Director of the Division of Taxation in the Department of the Treasury of the State of New Jersey, certify that the attached is a true copy of the list of the Common Level Range and the Average Ratio, as defined by N.J.S.A. 54:1-35a, for each taxing district, promulgated by me as of October 1, 2022, 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 of its promulgation, pursuant to N.J.S.A. 54:51A-4(c). Pursuant to N.J.S.A. 54:1-35a(a), any revisions by the Tax Court to the Average Ratios in the Table of Equalized Valuations will be reflected by operation of law in a revised Certification of Average Ratios and Common Level Ranges. 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 1st day of October, 2022.

Published by Property Administration

A handwritten signature in black ink, appearing to read "John J. Ficara".

cc: State Treasurer – Elizabeth Maher Muenio.
OMB – Lynne M. Azarchi

John J. Ficara
Acting Director, Division of Taxation

CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2023

BERGEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0201	ALLENDALE BORO	92.48 <i>100%</i>	78.61	106.35
0202	ALPINE BORO	106.00	90.10	121.90
0203	BERGENFIELD BORO	71.93	61.14	82.72
0204	BOGOTA BORO	64.05	54.44	73.66
0205	CARLSTADT BORO	99.50 <i>100%</i>	84.57	114.43
0206	CLIFFSIDE PARK BORO	76.43	64.97	87.89
0207	CLOSTER BORO	93.46 <i>100%</i>	79.44	107.48
0208	CRESSKILL BORO	84.35 <i>100%</i>	71.70	97.00
0209	DEMAREST BORO	76.68	65.18	88.18
0210	DUMONT BORO	66.05	56.14	75.96
0211	ELMWOOD PARK BORO	78.15	66.43	89.87
0212	E RUTHERFORD BORO	97.63 <i>100%</i>	82.99	112.27
0213	EDGEWATER BORO	101.06	85.90	116.22
0214	EMERSON BORO	80.13	68.11	92.15
0215	ENGLEWOOD CITY	76.38	64.92	87.84
0216	ENGLEWOOD CLIFFS BORO	90.74	77.13	104.35
0217	FAIRLAWN BORO	69.90	59.41	80.39
0218	FAIRVIEW BORO	89.56 <i>100%</i>	76.13	102.99
0219	FORT LEE BORO	78.33	66.58	90.08
0220	FRANKLIN LAKES BORO	91.43	77.72	105.14
0221	GARFIELD CITY	65.96	56.07	75.85
0222	GLEN ROCK BORO	83.11	70.64	95.58
0223	HACKENSACK CITY	96.04 <i>100%</i>	81.63	110.45
0224	HARRINGTON PARK BORO	79.23	67.35	91.11
0225	HASBROUCK HIGHTS BORO	89.01 <i>100%</i>	75.66	102.36
0226	HAWORTH BORO	79.26	67.37	91.15
0227	HILLSDALE BORO	81.17	68.99	93.35
0228	HOHOKUS BORO	80.16	68.14	92.18
0229	LEONIA BORO	71.17	60.49	81.85
0230	LITTLE FERRY BORO	81.78 <i>100%</i>	69.51	94.05
0231	LODI BORO	68.66	58.36	78.96

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BERGEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0232	LYNDHURST TWP	65.66 100%	55.81	75.51
0233	MAHWAH TWP	77.71	66.05	89.37
0234	MAYWOOD BORO	88.02 100%	74.82	101.22
0235	MIDLAND PARK BORO	76.59	65.10	88.08
0236	MONTVALE BORO	82.78	70.36	95.20
0237	MOONACHIE BORO	90.35 100%	76.80	103.90
0238	NEW MILFORD BORO	64.70	54.99	74.41
0239	NORTH ARLINGTON BORO	84.70 100%	71.99	97.41
0240	NORTHVALE BORO	72.40	61.54	83.26
0241	NORWOOD BORO	85.93	73.04	98.82
0242	OAKLAND BORO	87.07 100%	74.01	100.13
0243	OLD TAPPAN BORO	89.00	75.65	102.35
0244	ORADELL BORO	89.04 100%	75.68	102.40
0245	PALISADES PARK BORO	87.25 100%	74.16	100.34
0246	PARAMUS BORO	85.92 100%	73.03	98.81
0247	PARK RIDGE BORO	74.40	63.24	85.56
0248	RAMSEY BORO	85.58	72.74	98.42
0249	RIDGEFIELD BORO	107.43	91.32	123.54
0250	RIDGEFIELD PARK VILLAGE	85.23 100%	72.45	98.01
0251	RIDGEWOOD VILLAGE	75.75	64.39	87.11
0252	RIVEREDGE BORO	70.14	59.62	80.66
0253	RIVERVALE TWP	91.03	77.38	104.68
0254	ROCHELLE PARK TWP	84.10	71.48	96.72
0255	ROCKLEIGH BORO	94.21	80.08	108.34
0256	RUTHERFORD BORO	77.49	65.87	89.11
0257	SADDLE BROOK TWP	88.17 100%	74.94	101.40
0258	SADDLE RIVER BORO	102.02	86.72	117.32
0259	SO HACKENSACK TWP	104.24	88.60	119.88
0260	TEANECK TWP	73.05	62.09	84.01
0261	TENAFLY BORO	80.39	68.33	92.45
0262	TETERBORO BORO	73.27 100%	62.28	84.26

2024-05-05 DISTRICT

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BERGEN COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
0263	UPPER SADDLE RIV BORO	75.24	63.95	86.53
0264	WALDWICK BORO	83.95	71.36	96.54
0265	WALLINGTON BORO	69.08	58.72	79.44
0266	WASHINGTON TWP	77.94	66.25	89.63
0267	WESTWOOD BORO	94.49 102%	80.32	108.66
0268	WOODCLIFF LAKE BORO	86.71 102%	73.70	99.72
0269	WOOD RIDGE BORO	79.02	67.17	90.87
0270	WYCKOFF TWP	93.77	79.70	107.84

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

REASSESSED DISTRICTS