



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

cc: State Treasurer – Elizabeth Maher Muoio.  
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

*Distric*

