



2017

2017

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION

CERTIFICATION OF THE 2016 AVERAGE RATIOS
AND
COMMON LEVEL RANGES FOR USE IN TAX YEAR 2017

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

Pursuant to Section 5, Chapter 123, Laws of 1973, as amended by Chapter 51, Laws of 1979, (N.J.S.A. 54:3-22) I, as Acting Director of the Division of Taxation in the Department of Treasury of the State of New Jersey, certify that attached is a true copy of the list of 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, 2016, 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 29th day of September, 2016.

Published by
Property Administration 9/2016
cc: State Treasurer – Ford M. Scudder
OMB – David A. Ridolfino


John J. Fichura
Acting Director, Division of Taxation

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017

COUNTY-DISTRICT

AVERAGE RATIO

LOWER LIMIT

UPPER LIMIT

COUNTY-DISTRICT	AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
BERGEN COUNTY			
ALLENDALE BORO	95.83	81.46	110.20
ALPINE BORO	80.61	68.52	92.70
BERGENFIELD BORO	96.04	81.63	110.45
BOGOTA BORO	89.02	75.67	102.37
CARLSTADT BORO	86.42	73.46	99.38
CLIFFSIDE PARK BORO	90.25	76.71	103.79
CLOSTER BORO	97.77	83.10	112.44
CRESSKILL BORO	80.78	68.66	92.90
DEMARSET BORO	83.13	70.66	95.60
DUMONT BORO	85.73	72.87	98.59
ELMWOOD PARK BORO	98.59	83.80	113.38
E RUTHERFORD BORO	89.72	76.26	103.18
EDGEWATER BORO	81.96	69.67	94.25
EMERSON BORO	95.05	80.79	109.31
ENGLEWOOD CITY	91.08	77.42	104.74
ENGLEWOOD CLIFFS BORO	103.29	87.80	118.78
FAIRLAWN BORO	88.46	75.19	101.73
FAIRVIEW BORO	78.78	66.96	90.60
FORT LEE BORO	97.09	82.53	111.65
FRANKLIN LAKES BORO	93.86	79.78	107.94
GARFIELD CITY	93.39	79.38	107.40
GLEN ROCK BORO	92.57	78.68	106.46
HACKENSACK CITY	92.41	78.55	106.27
HARRINGTON PARK BORO	90.02	76.52	103.52
HASBROUCK HIGHTS BORO	84.65	71.95	97.35
HAWORTH BORO	86.66	73.66	99.66
HILLSDALE BORO	92.54	78.66	106.42
HOHOKUS BORO	87.65	74.50	100.80
LEONIA BORO	89.04	75.68	102.40
LITTLE FERRY BORO	96.79	82.27	111.31
LODI BORO	93.70	79.64	107.76
LYNDHURST TWP	85.10	72.33	97.87
MAHWAH TWP	94.66	80.46	108.86
MAYWOOD BORO	86.39	73.43	99.35
MIDLAND PARK BORO	86.70	73.69	99.71
MONTELEONE BORO	89.01	75.66	102.36
MOONACHIE BORO	85.54	72.71	98.37
NEW MILFORD BORO	86.48	73.51	99.45
NORTH ARLINGTON BORO	94.65	80.45	108.85
NORTHVALE BORO	92.15	78.33	105.97
NORWOOD BORO	91.35	77.65	105.05
OAKLAND BORO	90.40	76.84	103.96
OLD TAPPAN BORO	98.28	83.54	113.02
ORADELL BORO	83.93	71.34	96.52
PALISADES PARK BORO	83.54	71.01	96.07
PARAMUS BORO	82.97	70.52	95.42

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

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017

COUNTY-DISTRICT

AVERAGE RATIO

LOWER LIMIT

UPPER LIMIT

BERGEN COUNTY

PARK RIDGE BORO	86.07	73.16	98.98
RAMSEY BORO	98.70	83.89	113.51
RIDGEFIELD BORO	84.31	71.66	96.96
RIDGEFIELD PARK VILLAGE	91.08	77.42	104.74
RIDGEWOOD VILLAGE	89.74	76.28	103.20
RIVEREDGE BORO	85.38	72.57	98.19
RIVERVALE TWP	101.29	86.10	116.48
ROCHELLE PARK TWP	101.19	86.01	116.37
ROCKLEIGH BORO	123.96	105.37	142.55
RUTHERFORD BORO	94.35	80.20	108.50
SADDLE BROOK TWP	82.32	69.97	94.67
SADDLE RIVER BORO	91.25	77.56	104.94
SO HACKENSACK TWP	84.09	71.48	96.70
TEANECK TWP	91.60	77.86	105.34
TENAFLY BORO	86.87	73.84	99.90
TERBORO BORO	105.47	89.65	121.29
UPPER SADDLE RIV BORO	79.67	67.72	91.62
WALDWICK BORO	100.03	85.03	115.03
WALLINGTON BORO	96.01	81.61	110.41
WASHINGTON TWP	92.83	78.91	106.75
WESTWOOD BORO	90.91	77.27	104.55
WOODCLIFF LAKE BORO	99.24	84.35	114.13
WOOD RIDGE BORO	69.40	58.99	79.81
WYCKOFF TWP	101.10	85.93	116.27

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