



2019

2019

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION

CERTIFICATION OF THE 2018 AVERAGE RATIOS
AND
COMMON LEVEL RANGES FOR USE IN TAX YEAR 2019

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, 2018, 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 26th day of September, 2018.

Published by Property Administration

cc: State Treasurer – Elizabeth Maher Muoio.
OMB – David A. Ridolfino

John J. Fyara
Acting Director, Division of Taxation

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2019

COUNTY-DISTRICT

AVERAGE RATIO

LOWER LIMIT

UPPER LIMIT

BERGEN COUNTY

ALLENDALE BORO	95.34	81.04	109.64
ALPINE BORO	89.31	75.91	102.71
BERGENFIELD BORO	87.73	74.57	100.89
BOGOTA BORO	81.41	69.20	93.62
CARLSBAD BORO <i>AR</i>	89.97 100.00	59.47	80.47
CLIFFSIDE PARK BORO	85.17	72.39	97.95
CLOSTER BORO <i>AR</i>	87.95 100.00	83.26	112.64
CRESSKILL BORO <i>AR</i>	80.04 100.00	76.53	103.55
DEMAREST BORO	82.20	69.87	94.53
DUMONT BORO	81.70	69.44	93.96
ELMWOOD PARK BORO <i>AR</i>	90.23	76.70	103.76
E RUTHERFORD BORO <i>AR</i>	90.78 100.00	77.16	104.40
EDGEWATER BORO	72.55	61.67	83.43
EMERSON BORO	91.73	77.97	105.49
ENGLEWOOD CITY	88.06	74.85	101.27
ENGLEWOOD CLIFFS BORO	94.75	80.54	108.96
FAIRLAWN BORO	82.57	70.27	95.07
FAIRVIEW BORO	75.66	64.31	87.01
FORT LEE BORO	91.09	77.43	104.75
FRANKLIN LAKES BORO	91.15	80.88	109.42
GARFIELD CITY	84.46	71.79	97.13
GLEN ROCK BORO	89.61	76.17	103.03
HACKENSACK CITY <i>AR</i>	91.95 100.00	78.18	105.78
HARRINGTON PARK BORO	90.18	76.65	103.71
HASBROUCK HEIGHTS BORO <i>AR</i>	94.51 100.00	80.33	108.69
HAWORTH BORO	86.30	73.35	99.25
HILLSDALE BORO	90.08	76.57	103.59
HOHOKUS BORO	88.71	75.40	102.02
LEONIA BORO	89.95	73.06	98.84
LITTLE FERRY BORO <i>AR</i>	89.39 100.00	79.38	107.40
LODI BORO	79.12	67.25	90.99
LYNDHURST TWP	82.42	70.06	94.78
MAHWAH TWP	94.60	80.41	108.79
MAYWOOD BORO	80.38	68.32	92.44
MIDLAND PARK BORO	85.58	72.74	98.42
MOONVILE BORO	90.34	76.79	103.69
MOONNACHTE BORO <i>AR</i>	97.12 100.00	82.55	111.69
NEW MILFORD BORO	82.87	70.44	95.30
NORTH ARLINGTON BORO <i>AR</i>	84.55 100.00	80.40	108.78
NORTHVALE BORO	86.72	73.71	99.73
NORWOOD BORO	92.84	78.91	106.77
OAKLAND BORO	87.66	74.51	100.81
OLD TAPPAN BORO	99.27	84.38	114.16
ORADELL BORO <i>AR</i>	98.36 100.00	75.11	101.61
PALISADES PARK BORO	79.78	67.81	91.75
PARAMUS BORO	81.00	68.85	93.15

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

AR - ANNUAL REASSESSMENT

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2019

COUNTY-DISTRICT

AVERAGE RATIO

LOWER LIMIT

UPPER LIMIT

BERGEN COUNTY

PARK RIDGE BORO	86.44	73.47	99.41
RAMSEY BORO	98.27	83.53	113.01
RIDGEFIELD BORO	80.66	68.56	92.76
RIDGEFIELD PARK VILLAGE	75.28	63.99	86.57
RIDGEWOOD VILLAGE	85.53	72.79	98.47
RIVEREDGE BORO	79.16	67.29	91.03
RIVERVALE TWP	100.58	85.49	115.67
ROCHELLE PARK TWP	94.38	80.22	108.54
ROCKLEIGH BORO	89.08	75.72	102.44
RUTHERFORD BORO	91.54	77.81	105.27
SADDLE BROOK TWP	98.88	79.86	107.36
SADDLE RIVER BORO	104.57	88.88	120.26
SD HACKENSACK TWP	94.27	80.13	108.41
TEANECK TWP	85.37	73.41	99.33
TERAFLY BORO	87.19	74.11	100.27
TERERBORO BORO	403.34	188.84	118.84
UPPER SADDLE RIV. BORO	82.14	69.82	94.46
WALDWICK BORO	96.13	81.71	110.55
WALLINGTON BORO	87.42	74.31	100.53
WASHINGTON TWP	90.15	76.63	103.67
WESTWOOD BORO	89.88	76.40	103.36
WOODCLIFF LAKE BORO	103.29	87.80	118.78
WOOD RIDGE BORO	88.28	75.04	101.52
WYCKOFF TWP	100.49	85.42	115.56

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