



2022

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION

CERTIFICATION OF THE 2021 AVERAGE RATIOS
AND
COMMON LEVEL RANGES FOR USE IN TAX YEAR 2022

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, 2021, 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 20th day of September 2021.

Published by Property Administration

cc: State Treasurer – Elizabeth Maher Muoio.
OMB – Lynn M. Azarchi


John J. Fehart
Acting Director, Division of Taxation

APPLICABLE TO TAX APPEALS FOR TAX YEAR 2022

COUNTY-DISTRICT

AVERAGE RATIO

LOWER LIMIT

UPPER LIMIT

BERGEN COUNTY

ALLENDALE BORO	99.99 100.00	79.80	107.96
ALPINE BORO	105.85	88.97	121.73
BERGENFIELD BORO	77.70	66.04	89.36
BOGOTA BORO	67.86	57.68	78.04
CARLSTADT BORO	103.72	100.00	119.28
CLIFFSIDE PARK BORO	78.92	88.16	90.76
CLOSTER BORO	95.97 100.00	80.81	109.33
CRESSKILL BORO	90.88 100.00	77.25	104.51
DEMAREST BORO	81.22	69.04	93.40
DUMONT BORO	72.77	61.85	83.69
ELMWOOD PARK BORO	85.48	72.66	98.30
E RUTHERFORD BORO	96.94 100.00	73.90	99.98
EDGEWATER BORO	80.94 100.00	68.80	93.08
EMERSON BORO	83.24	70.75	95.73
ENGLEWOOD CITY	81.69	69.44	93.94
ENGLEWOOD CLIFFS BORO	101.60	86.36	116.84
FAIRLAWN BORO	75.95	64.55	87.34
FAIRVIEW BORO	92.24 100.00	78.40	106.08
FORT LEE BORO	86.36	73.41	99.31
FRANKLIN LAKES BORO	94.97	80.72	109.22
GARFIELD CITY	74.19	63.06	85.32
GLEN ROCK BORO	87.55	74.42	100.68
HACKENSACK CITY	89.80 100.00	76.33	103.27
HARRINGTON PARK BORO	85.10	72.33	97.87
HASBROUCK HIGHTS BORO	90.68 100.00	77.08	104.28
HAWORTH BORO	82.78	70.96	95.20
HILLSDALE BORO	86.66	73.66	99.66
HOBOKUS BORO	83.50	70.97	96.03
LEONIA BORO	75.16	63.89	86.43
LITTLE FERRY BORO	83.67 100.00	71.12	96.22
LODI BORO	71.99	61.19	82.79
LYNHURST TWP	79.79	67.82	91.76
MAHWAH TWP	88.90	75.56	102.24
MAYWOOD BORO	82.95 100.00	79.01	106.89
MIDLAND PARK BORO	80.35	68.30	92.40
MONTVALE BORO	87.67	71.92	97.30
MOONACHIE BORO	86.20 100.00	73.27	99.13
NEW MILFORD BORO	74.98	63.79	86.23
NORTH ARLINGTON BORO	88.06 100.00	73.17	98.99
NORTHVALE BORO	83.88	71.30	96.46
NORWOOD BORO	91.07	77.41	104.73
OAKLAND BORO	78.69 100.00	65.88	80.49
OLD TAPPAN BORO	90.81	82.29	111.38
ORADEL BORO	90.55 100.00	76.97	104.13
PALISADES PARK BORO	85.77 100.00	72.85	98.57
PARAMUS BORO	92.06 100.00	78.25	105.87

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

Reassessed Districts -

