

State Of New Jersey
Division of Taxation Property Administration
Chapter 123 Laws of 1973
Applicable To Tax Appeals for TaxYear 2026

County	District	Average Ratio	Lower Limit	Upper Limit
Bergen	Allendale Boro	<u>85.11</u>	72.34	97.88
	Alpine Boro	85.82	72.95	98.69
	Bergenfield Boro	54.72	46.51	62.93
	Bogota Boro	87.03	73.98	100.08
	Carlstadt Boro	<u>89.09</u>	75.73	102.45
	Cliffside Park Boro	63.94	54.35	73.53
	Closter Boro	<u>86.08</u>	73.17	98.99
	Cresskill Boro	<u>78.85</u>	67.02	90.68
	Demarest Boro	101.41	86.20	116.62
	Dumont Boro	<u>95.31</u>	81.01	109.61
	Elmwood Park Boro	<u>61.16</u>	51.99	70.33
	East Rutherford Boro	<u>102.14</u>	86.82	117.46
	Edgewater Boro	<u>89.49</u>	76.07	102.91
	Emerson Boro	66.48	56.51	76.45
	Englewood City	<u>65.73</u>	55.87	75.59
	Englewood Cliffs Boro	80.70	68.60	92.81
	Fairlawn Boro	56.53	48.05	65.01
	Fairview Boro	<u>79.37</u>	67.46	91.28
	Fort Lee Boro	67.17	57.09	77.25
	Franklin Lakes Boro	72.72	61.81	83.63
	Garfield City	50.76	43.15	58.37
	Glen Rock Boro	62.75	53.34	72.16
	Hackensack City	74.58	63.39	85.77
	Harrington Park Boro	66.17	56.24	76.10
	Hasbrouck Heights Boro	<u>78.43</u>	66.67	90.19
	Haworth Boro	62.09	52.78	71.40
	Hillsdale Boro	63.86	54.28	73.44
	Hohokus Boro	<u>62.09</u>	52.78	71.40
	Leonia Boro	<u>56.47</u>	48.00	64.94
	Little Ferry Boro	<u>82.17</u>	69.84	94.50
	Lodi Boro	51.93	44.14	59.72
	Lyndhurst Twp	<u>87.01</u>	73.96	100.06
	Mahwah Twp	66.77	56.75	76.79
	Maywood Boro	<u>86.57</u>	73.58	99.56
	Midland Park Boro	60.74	51.63	69.85
	Montvale Boro	72.47	61.60	83.34
	Moonachie Boro	<u>96.87</u>	82.34	111.40
	New Milford Boro	97.49	82.87	112.11
	North Arlington Boro	<u>87.43</u>	74.32	100.54
	Northvale Boro	<u>60.79</u>	51.67	69.91
	Norwood Boro	<u>64.79</u>	55.07	74.51

R - REVALUATIONS/REASSESSMENTS Ratios 100%

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County	District	Average Ratio	Lower Limit	Upper Limit
Bergen	R Oakland Boro	88.79	75.47	102.11
	R Old Tappan Boro	70.23	59.70	80.76
	R Oradell Boro	89.20	75.82	102.58
	R Palisades Park Boro	87.69	74.54	100.84
	R Paramus Boro	93.30	79.31	107.30
	Park Ridge Boro	64.17	54.54	73.80
	R Ramsey Boro	97.25	82.66	111.84
	R Ridgefield Boro	99.07	84.21	113.93
	Ridgefield Park Village	79.53	67.60	91.46
	Ridgewood Village	60.52	51.44	69.60
	R River Edge Boro	92.90	78.97	106.84
	River Vale Twp	72.96	62.02	83.90
	R Rochelle Park Twp	63.89	54.31	73.47
	R Rockleigh Boro	111.94	95.15	128.73
	Rutherford Boro	66.39	56.43	76.35
	R Saddle Brook Twp	81.45	69.23	93.67
	R Saddle River Boro	87.56	74.43	100.69
	R South Hackensack Twp	98.39	83.63	113.15
	Teaneck Twp	89.85	76.37	103.33
	Tenafly Boro	64.25	54.61	73.89
	R Teterboro Boro	94.39	80.23	108.55
	Upper Saddle River Boro	59.81	50.84	68.78
	Waldwick Boro	87.60	74.46	100.74
	Wallington Boro	96.76	82.25	111.27
	R Washington Twp	63.37	53.86	72.88
	R Westwood Boro	85.75	72.89	98.61
	R Woodcliff Lake Boro	86.39	73.43	99.35
	R Wood-Ridge Boro	63.02	53.57	72.47
	Wyckoff Twp	75.21	63.93	86.49



2026

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION

2026

CERTIFICATION OF THE 2025 AVERAGE RATIOS
AND
COMMON LEVEL RANGES FOR USE IN TAX YEAR 2026

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 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, 2025, 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 22nd day of September, 2025.

A blue ink signature of Marita R. Sciarrotta.

Marita R. Sciarrotta
Director, Division of Taxation

Published by Property Administration

cc: State Treasurer – Elizabeth Maher Muoio
OMB – Tariq Shabazz