

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 | <i>R</i> Allendale Boro | 85.11 | 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 |
| | <i>R</i> Carlstadt Boro | 89.09 | 75.73 | 102.45 |
| | Cliffside Park Boro | 63.94 | 54.35 | 73.53 |
| | <i>R</i> Closter Boro | 86.08 | 73.17 | 98.99 |
| | <i>R</i> Cresskill Boro | 78.85 | 67.02 | 90.68 |
| | Demarest Boro | 101.41 | 86.20 | 116.62 |
| | <i>R</i> Dumont Boro | 95.31 | 81.01 | 109.61 |
| | <i>R</i> Elmwood Park Boro | 61.16 | 51.99 | 70.33 |
| | <i>R</i> East Rutherford Boro | 102.14 | 86.82 | 117.46 |
| | <i>R</i> Edgewater Boro | 89.49 | 76.07 | 102.91 |
| | Emerson Boro | 66.48 | 56.51 | 76.45 |
| | <i>R</i> Englewood City | 65.73 | 55.87 | 75.59 |
| | Englewood Cliffs Boro | 80.70 | 68.60 | 92.81 |
| | Fairlawn Boro | 56.53 | 48.05 | 65.01 |
| | <i>R</i> Fairview Boro | 79.37 | 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 |
| | <i>R</i> Hasbrouck Heights Boro | 78.43 | 66.67 | 90.19 |
| | Haworth Boro | 62.09 | 52.78 | 71.40 |
| | Hillsdale Boro | 63.86 | 54.28 | 73.44 |
| | <i>R</i> Hohokus Boro | 62.09 | 52.78 | 71.40 |
| | <i>R</i> Leonia Boro | 56.47 | 48.00 | 64.94 |
| | <i>R</i> Little Ferry Boro | 82.17 | 69.84 | 94.50 |
| | Lodi Boro | 51.93 | 44.14 | 59.72 |
| | <i>R</i> Lyndhurst Twp | 87.01 | 73.96 | 100.06 |
| | Mahwah Twp | 66.77 | 56.75 | 76.79 |
| | <i>R</i> Maywood Boro | 86.57 | 73.58 | 99.56 |
| | Midland Park Boro | 60.74 | 51.63 | 69.85 |
| | Montvale Boro | 72.47 | 61.60 | 83.34 |
| | <i>R</i> Moonachie Boro | 96.87 | 82.34 | 111.40 |
| | New Milford Boro | 97.49 | 82.87 | 112.11 |
| | <i>R</i> North Arlington Boro | 87.43 | 74.32 | 100.54 |
| | <i>R</i> Northvale Boro | 60.79 | 51.67 | 69.91 |
| | <i>R</i> Norwood Boro | 64.79 | 55.07 | 74.51 |

R - REVALUATIONS/REASSESSMENTS Ratios 100%

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| Bergen | <i>R</i> Oakland Boro | 88.79 | 75.47 | 102.11 |
| | <i>R</i> Old Tappan Boro | 70.23 | 59.70 | 80.76 |
| | <i>R</i> Oradell Boro | 89.20 | 75.82 | 102.58 |
| | <i>R</i> Palisades Park Boro | 87.69 | 74.54 | 100.84 |
| | <i>R</i> Paramus Boro | 93.30 | 79.31 | 107.30 |
| | Park Ridge Boro | 64.17 | 54.54 | 73.80 |
| | <i>R</i> Ramsey Boro | 97.25 | 82.66 | 111.84 |
| | <i>R</i> 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 |
| | <i>R</i> River Edge Boro | 92.90 | 78.97 | 106.84 |
| | River Vale Twp | 72.96 | 62.02 | 83.90 |
| | <i>R</i> Rochelle Park Twp | 63.89 | 54.31 | 73.47 |
| | <i>R</i> Rockleigh Boro | 111.94 | 95.15 | 128.73 |
| | Rutherford Boro | 66.39 | 56.43 | 76.35 |
| | <i>R</i> Saddle Brook Twp | 81.45 | 69.23 | 93.67 |
| | Saddle River Boro | 87.56 | 74.43 | 100.69 |
| | <i>R</i> 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 |
| | <i>R</i> 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 |
| | <i>R</i> Washington Twp | 63.37 | 53.86 | 72.88 |
| | <i>R</i> Westwood Boro | 85.75 | 72.89 | 98.61 |
| | <i>R</i> Woodcliff Lake Boro | 86.39 | 73.43 | 99.35 |
| | <i>R</i> 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.

Published by Property Administration

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

A blue ink signature of Marita R. Sciarrotta, written in a cursive style.

Marita R. Sciarrotta
Director, Division of Taxation