

**CHAPTER 123 LAWS OF 1973 - AS AMENDED BY TAX COURT
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2011**

UNION COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2001	BERKELEY HEIGHTS	52.67	44.77	60.57
2002	CLARK	28.86	24.53	33.19
2003	CRANFORD	40.00	34.00	46.00
2004	ELIZABETH	11.80	10.03	13.57
2005	FANWOOD	19.86	16.88	22.84
2006	GARWOOD	27.76	23.60	31.92
2007	HILLSIDE	46.19	39.26	53.12
2008	KENILWORTH	53.83	45.76	61.90
2009	LINDEN	48.33	41.08	55.58
2010	MOUNTAINSIDE	28.58	24.29	32.87
2011	NEW PROVIDENCE	50.94	43.30	58.58
2012	PLAINFIELD	41.27	35.08	47.46
2013	RAHWAY	45.30	38.50	52.10
2014	ROSELLE	47.07	40.01	54.13
2015	ROSELLE PARK	23.46	19.94	26.98
2016	SCOTCH PLAINS	24.96	21.22	28.70
2017	SPRINGFIELD	37.78	32.11	43.45
2018	SUMMIT	45.94	39.05	52.83
2019	UNION	14.87	12.64	17.10
2020	WESTFIELD	25.92	22.03	29.81
2021	WINFIELD	8.36	7.11	9.61

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