

**CHAPTER 123 LAWS OF 1973 - AS AMENDED BY TAX COURT
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2013**

UNION COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2001	BERKELEY HEIGHTS	55.79	47.42	64.16
2002	CLARK	30.24	25.70	34.78
2003	CRANFORD	41.15	34.98	47.32
2004	ELIZABETH	13.35	11.35	15.35
2005	FANWOOD	20.77	17.65	23.89
2006	GARWOOD	28.93	24.59	33.27
2007	HILLSIDE	52.36	44.51	60.21
2008	KENILWORTH	54.66	46.46	62.86
2009	LINDEN	51.05	43.39	58.71
2010	MOUNTAINSIDE	28.93	24.59	33.27
2011	NEW PROVIDENCE	51.84	44.06	59.62
2012	PLAINFIELD	47.61	40.47	54.75
2013	RAHWAY	51.53	43.80	59.26
2014	ROSELLE	57.61	48.97	66.25
2015	ROSELLE PARK	26.94	22.90	30.98
2016	SCOTCH PLAINS	25.68	21.83	29.53
2017	SPRINGFIELD	41.11	34.94	47.28
2018	SUMMIT	45.31	38.51	52.11
2019	UNION	16.19	13.76	18.62
2020	WESTFIELD	26.14	22.22	30.06
2021	WINFIELD	8.36	7.11	9.61

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