

**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2025**

UNION COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2001	BERKELEY HEIGHTS	41.70	35.44	47.96
2002	CLARK	84.31	71.66	96.96
2003	CRANFORD	29.13	24.76	33.50
2004	ELIZABETH	105.74	89.88	121.60
2005	FANWOOD	72.16	61.34	82.98
2006	GARWOOD	72.75	61.84	83.66
2007	HILLSIDE	25.88	22.00	29.76
2008	KENILWORTH	30.47	25.90	35.04
2009	LINDEN	28.08	23.87	32.29
2010	MOUNTAINSIDE	75.05	63.79	86.31
2011	NEW PROVIDENCE	39.17	33.29	45.05
2012	PLAINFIELD	27.70	23.54	31.86
2013	RAHWAY	33.75	28.69	38.81
2014	ROSELLE	30.86	26.23	35.49
2015	ROSELLE PARK	56.08	47.67	64.49
2016	SCOTCH PLAINS	17.31	14.71	19.91
2017	SPRINGFIELD	91.20	77.52	104.88
2018	SUMMIT	33.07	28.11	38.03
2019	UNION	9.78	8.31	11.25
2020	WESTFIELD	79.12	67.25	90.99
2021	WINFIELD	100.10	85.08	115.12

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

** REVALUED DISTRICT AT 100% FOR CURRENT YEAR