

CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2026

UNION COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2001	BERKELEY HEIGHTS	35.73	30.37	41.09
2002	CLARK	80.01	68.01	92.01
2003	CRANFORD	26.04	22.13	29.95
2004	ELIZABETH	92.76	78.85	106.67
2005	FANWOOD	65.63	55.79	75.47
2006	GARWOOD	72.59	61.70	83.48
2007	HILLSIDE	24.33	20.68	27.98
2008	KENILWORTH	28.83	24.51	33.15
2009	LINDEN	24.64	20.94	28.34
2010	MOUNTAINSIDE **	71.29	60.60	81.98
2011	NEW PROVIDENCE	34.32	29.17	39.47
2012	PLAINFIELD	24.85	21.12	28.58
2013	RAHWAY**	27.88	23.70	32.06
2014	ROSELLE	28.06	23.85	32.27
2015	ROSELLE PARK	51.87	44.09	59.65
2016	SCOTCH PLAINS	15.65	13.30	18.00
2017	SPRINGFIELD**	82.53	70.15	94.91
2018	SUMMIT	30.81	26.19	35.43
2019	UNION	8.89	7.56	10.22
2020	WESTFIELD	72.48	61.61	83.35
2021	WINFIELD	100.10	85.09	115.12

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

** AS AMENDED BY TAX COURT OF NEW JERSEY