

CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2027

UNION COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2001	BERKELEY HEIGHTS	33.97	28.87	39.07
2002	CLARK	74.25	63.11	85.39
2003	CRANFORD	24.26	20.62	27.90
2004	ELIZABETH	86.98	73.93	100.03
2005	FANWOOD	62.65	53.25	72.05
2006	GARWOOD	69.81	59.34	80.28
2007	HILLSIDE	23.33	19.83	26.83
2008	KENILWORTH	27.88	23.70	32.06
2009	LINDEN	22.90	19.47	26.34
2010	MOUNTAINSIDE	68.56	58.28	78.84
2011	NEW PROVIDENCE**	32.42	27.56	37.28
2012	PLAINFIELD	23.71	20.15	27.27
2013	RAHWAY	26.32	22.37	30.27
2014	ROSELLE	26.47	22.50	30.44
2015	ROSELLE PARK	48.46	41.19	55.73
2016	SCOTCH PLAINS**	14.69	12.49	16.89
2017	SPRINGFIELD	82.10	69.79	94.42
2018	SUMMIT	30.44	25.87	35.01
2019	UNION	8.03	6.83	9.23
2020	WESTFIELD	67.10	57.04	77.17
2021	WINFIELD	100.10	85.09	115.12

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

*NEW PROVIDENCE AND SCOTCH PLAINS WILL CERTIFY NEW ASSESSMENTS FOR 2027. THEIR RATIOS WILL ALSO CHANGE AS A RESULT. PLEASE CHECK BACK IN FEBRUARY 2027 FOR THEIR NEW RATIOS.