

**CHAPTER 123 LAWS OF 1973 - AS AMENDED BY TAX COURT  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2016**

<b>UNION COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
2001	BERKELEY HEIGHTS	55.01	46.76	63.26
2002	CLARK	29.72	25.26	34.18
2003	CRANFORD	40.99	34.84	47.14
2004	ELIZABETH	13.40	11.39	15.41
2005	FANWOOD	19.97	16.97	22.97
2006	GARWOOD	29.63	25.19	34.07
2007	HILLSIDE	54.43	46.27	62.59
2008	KENILWORTH	59.04	50.18	67.90
2009	LINDEN	51.68	43.93	59.43
2010	MOUNTAINSIDE	27.28	23.19	31.37
2011	NEW PROVIDENCE	52.04	44.23	59.85
2012	PLAINFIELD	44.71	38.00	51.42
2013	RAHWAY	58.09	49.38	66.80
2014	ROSELLE	57.81	49.14	66.48
**2015	**ROSELLE PARK	100.00	100.00	100.00
2016	SCOTCH PLAINS	24.71	21.00	28.42
2017	SPRINGFIELD	46.18	39.25	53.11
2018	SUMMIT	43.24	36.75	49.73
2019	UNION	17.21	14.63	19.79
2020	WESTFIELD	24.62	20.93	28.31
2021	WINFIELD	8.36	7.11	9.61

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

\*\* ROSELLE PARK REVALUATION- RATIO 100% FOR 2016.