

**CHAPTER 123 LAWS OF 1973 - AS AMENDED BY TAX COURT
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2012**

UNION COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2001	BERKELEY HEIGHTS	54.46	46.29	62.63
2002	CLARK	28.83	24.51	33.15
2003	CRANFORD	40.30	34.25	46.35
2004	ELIZABETH	12.88	10.95	14.81
2005	FANWOOD	20.05	17.04	23.06
2006	GARWOOD	27.99	23.79	32.19
2007	HILLSIDE	48.82	41.50	56.14
2008	KENILWORTH	54.19	46.06	62.32
2009	LINDEN	50.05	42.54	57.56
2010	MOUNTAINSIDE	28.28	24.04	32.52
2011	NEW PROVIDENCE	51.43	43.72	59.14
2012	PLAINFIELD	45.02	38.27	51.77
2013	RAHWAY	46.69	39.69	53.69
2014	ROSELLE	52.23	44.40	60.06
2015	ROSELLE PARK	24.83	21.11	28.55
2016	SCOTCH PLAINS	24.85	21.12	28.58
2017	SPRINGFIELD	39.22	33.34	45.10
2018	SUMMIT	44.85	38.12	51.58
2019	UNION	15.38	13.07	17.69
2020	WESTFIELD	25.94	22.05	29.83
2021	WINFIELD	8.36	7.11	9.61

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