

**CHAPTER 123 LAWS OF 1973 - AS AMENDED BY TAX COURT
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2014**

UNION COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2001	BERKELEY HEIGHTS	55.90	47.51	64.29
2002	CLARK	30.99	26.34	35.64
2003	CRANFORD	43.40	36.89	49.91
2004	ELIZABETH	13.88	11.80	15.96
2005	FANWOOD	20.95	17.81	24.09
2006	GARWOOD	29.28	24.89	33.67
2007	HILLSIDE	53.62	45.58	61.66
2008	KENILWORTH	59.40	50.49	68.31
2009	LINDEN	52.65	44.75	60.55
2010	MOUNTAINSIDE	28.69	24.39	32.99
2011	NEW PROVIDENCE	51.84	44.06	59.62
2012	PLAINFIELD	47.66	40.51	54.81
2013	RAHWAY	53.78	45.71	61.85
2014	ROSELLE	59.78	50.81	68.75
2015	ROSELLE PARK	27.97	23.77	32.17
2016	SCOTCH PLAINS	25.64	21.79	29.49
2017	SPRINGFIELD	44.23	37.60	50.86
2018	SUMMIT	46.33	39.38	53.28
2019	UNION	16.81	14.29	19.33
2020	WESTFIELD	25.60	21.76	29.44
2021	WINFIELD	8.36	7.11	9.61

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