

**CHAPTER 123 LAWS OF 1973 - AS AMENDED BY TAX COURT
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2015**

UNION COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2001	BERKELEY HEIGHTS	56.36	47.91	64.81
2002	CLARK	30.84	26.21	35.47
2003	CRANFORD	42.73	36.32	49.14
2004	ELIZABETH	13.21	11.23	15.19
2005	FANWOOD	20.93	17.79	24.07
2006	GARWOOD	29.21	24.83	33.59
2007	HILLSIDE	55.11	46.84	63.38
2008	KENILWORTH	57.29	48.70	65.88
2009	LINDEN	56.35	47.90	64.80
2010	MOUNTAINSIDE	27.96	23.77	32.15
2011	NEW PROVIDENCE	53.50	45.47	61.53
2012	PLAINFIELD	48.07	40.86	55.28
2013	RAHWAY	57.89	49.21	66.57
2014	ROSELLE	57.49	48.87	66.11
2015	ROSELLE PARK	27.50	23.37	31.63
2016	SCOTCH PLAINS	24.94	21.20	28.68
2017	SPRINGFIELD	44.82	38.10	51.54
2018	SUMMIT	44.74	38.03	51.45
2019	UNION	16.99	14.44	19.54
2020	WESTFIELD	25.15	21.38	28.92
2021	WINFIELD	8.36	7.11	9.61

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