

**CHAPTER 123 LAWS OF 1973 - AS AMENDED BY TAX COURT
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017**

UNION COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2001	BERKELEY HEIGHTS	54.21	46.08	62.34
2002	CLARK	28.71	24.40	33.02
2003	CRANFORD	39.14	33.27	45.01
2004	ELIZABETH	13.09	11.13	15.05
2005	FANWOOD	19.46	16.54	22.38
2006	GARWOOD	28.02	23.82	32.22
2007	HILLSIDE	53.17	45.19	61.15
2008	KENILWORTH	58.85	50.02	67.68
2009	LINDEN	49.85	42.37	57.33
2010	MOUNTAINSIDE	26.91	22.87	30.95
2011	NEW PROVIDENCE	51.29	43.60	58.98
2012	PLAINFIELD	43.44	36.92	49.96
2013	RAHWAY	57.56	48.93	66.19
2014	ROSELLE	56.88	48.35	65.41
2015	ROSELLE PARK	95.65	81.30	110.00
2016	SCOTCH PLAINS	24.29	20.65	27.93
2017	SPRINGFIELD	44.91	38.17	51.65
2018	SUMMIT	42.32	35.97	48.67
2019	UNION	16.52	14.04	19.00
2020	WESTFIELD	24.19	20.56	27.82
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.