

**CHAPTER 123 LAWS OF 1973 - AS AMENDED BY TAX COURT  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2009**

UNION COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2001	BERKELEY HEIGHTS TWP	53.55	45.52	61.58
2002	CLARK TWP	25.90	22.01	29.79
2003	CRANFORD TWP	38.42	32.66	44.18
2004	ELIZABETH CITY	9.72	8.26	11.18
2005	FANWOOD BORO	18.47	15.70	21.24
2006	GARWOOD BORO	27.00	22.95	31.05
2007	HILLSIDE TWP	40.34	34.29	46.39
2008	KENILWORTH BORO **	45.15	38.38	51.92
2009	LINDEN CITY	42.89	36.46	49.32
2010	MOUNTAINSIDE BORO	25.04	21.28	28.80
2011	NEW PROVIDENCE BORO	49.23	41.85	56.61
2012	PLAINFIELD CITY	34.98	29.73	40.23
2013	RAHWAY CITY	40.88	34.75	47.01
2014	ROSELLE BORO	42.32	35.97	48.67
2015	ROSELLE PARK BORO	21.18	18.00	24.36
2016	SCOTCH PLAINS TWP	23.25	19.76	26.74
2017	SPRINGFIELD TWP	35.95	30.56	41.34
2018	SUMMIT CITY **	42.25	35.91	48.59
2019	UNION TWP	13.70	11.64	15.76
2020	WESTFIELD TOWN	24.40	20.74	28.06
2021	WINFIELD TWP	8.36	7.11	9.61

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

\*\* COMPLAINT FROM 2008 TABLE OF EQUALIZED VALUATIONS