

**CHAPTER 123 LAWS OF 1973 - AS AMENDED BY TAX COURT  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2010**

UNION COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2001	BERKELEY HEIGHTS TWP	53.90	45.81	61.99
2002	CLARK TWP	27.75	23.59	31.91
2003	CRANFORD TWP	39.05	33.19	44.91
2004	ELIZABETH CITY	10.62	9.03	12.21
2005	FANWOOD BORO	18.70	15.89	21.51
2006	GARWOOD BORO	26.89	22.86	30.92
2007	HILLSIDE TWP	41.74	35.48	48.00
2008	KENILWORTH BORO **	48.58	41.29	55.87
2009	LINDEN CITY	45.97	39.07	52.87
2010	MOUNTAINSIDE BORO	26.21	22.28	30.14
2011	NEW PROVIDENCE BORO	49.87	42.39	57.35
2012	PLAINFIELD CITY	36.95	31.41	42.49
2013	RAHWAY CITY	42.61	36.22	49.00
2014	ROSELLE BORO	43.22	36.74	49.70
2015	ROSELLE PARK BORO	22.30	18.95	25.65
2016	SCOTCH PLAINS TWP	23.90	20.31	27.49
2017	SPRINGFIELD TWP	36.42	30.96	41.88
2018	SUMMIT CITY **	43.20	36.72	49.68
2019	UNION TWP	14.41	12.25	16.57
2020	WESTFIELD TOWN	24.89	21.16	28.62
2021	WINFIELD TWP	8.36	7.11	9.61

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

\*\* COMPLAINT FROM 2009 TABLE OF EQUALIZED VALUATIONS