

**CHAPTER 123 LAWS OF 1973 - AS AMENDED BY TAX COURT
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2019**

UNION COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2001	BERKELEY HEIGHTS	53.08	45.12	61.04
2002	CLARK	27.92	23.73	32.11
2003	CRANFORD	35.55	30.22	40.88
2004	ELIZABETH	11.01	9.36	12.66
2005	FANWOOD	18.38	15.62	21.14
2006	GARWOOD	25.16	21.39	28.93
2007	HILLSIDE	48.34	41.09	55.59
2008	KENILWORTH	53.56	45.53	61.59
2009	LINDEN	45.84	38.96	52.72
2010	MOUNTAINSIDE	26.84	22.81	30.87
2011	NEW PROVIDENCE	49.18	41.80	56.56
2012	PLAINFIELD	43.47	36.95	49.99
2013	RAHWAY	51.35	43.65	59.05
2014	ROSELLE	55.22	46.94	63.50
2015	ROSELLE PARK	88.72	75.41	102.03
2016	SCOTCH PLAINS	22.84	19.41	26.27
2017	SPRINGFIELD	39.81	33.84	45.78
2018	SUMMIT	42.77	36.35	49.19
2019	UNION	15.55	13.22	17.88
2020	WESTFIELD	23.63	20.09	27.17
2021	WINFIELD	100.10	85.08	115.12

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