

**CHAPTER 123 LAWS OF 1973 - AS AMENDED BY TAX COURT
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2020**

UNION COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2001	BERKELEY HEIGHTS	52.65	44.75	60.55
2002	CLARK	26.99	22.94	31.04
2003	CRANFORD	35.08	29.82	40.34
2004	ELIZABETH	10.68	9.08	12.28
2005	FANWOOD	18.27	15.53	21.01
2006	GARWOOD	25.66	21.81	29.51
2007	HILLSIDE	44.78	38.06	51.50
2008	KENILWORTH	51.55	43.82	59.28
2009	LINDEN	43.58	37.04	50.12
2010	MOUNTAINSIDE	27.20	23.12	31.28
2011	NEW PROVIDENCE	47.81	40.64	54.98
2012	PLAINFIELD	43.62	37.08	50.16
2013	RAHWAY	48.26	41.02	55.50
2014	ROSELLE	49.73	42.27	57.19
2015	ROSELLE PARK	84.75	72.04	97.46
2016	SCOTCH PLAINS	22.46	19.09	25.83
2017	SPRINGFIELD	38.70	32.89	44.51
2018	SUMMIT	42.33	35.90	48.56
2019	UNION	15.02	12.77	17.27
2020	WESTFIELD	101.89	86.61	117.17
2021	WINFIELD	100.10	85.08	115.12

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