

**CHAPTER 123 LAWS OF 1973 - AS AMENDED BY TAX COURT
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2021**

UNION COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2001	BERKELEY HEIGHTS	54.78	46.56	63.00
2002	CLARK	26.10	22.18	30.02
2003	CRANFORD	35.48	30.16	40.80
2004	ELIZABETH	9.97	8.47	11.47
2005	FANWOOD *	96.94	82.40	111.48
2006	GARWOOD *	99.10	84.23	113.97
2007	HILLSIDE	40.63	34.54	46.72
2008	KENILWORTH	50.72	43.11	58.33
2009	LINDEN	40.36	34.31	46.41
2010	MOUNTAINSIDE**	100.00	100.00	100.00
2011	NEW PROVIDENCE	48.34	41.09	55.59
2012	PLAINFIELD	41.00	34.85	47.15
2013	RAHWAY	49.13	41.76	56.50
2014	ROSELLE	46.54	39.56	53.52
2015	ROSELLE PARK	83.86	71.28	96.44
2016	SCOTCH PLAINS	22.60	19.21	25.99
2017	SPRINGFIELD	36.76	31.25	42.27
2018	SUMMIT	42.42	36.06	48.78
2019	UNION	14.22	12.09	16.35
2020	WESTFIELD	101.76	86.50	117.02
2021	WINFIELD	100.10	85.08	115.12

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

** REVALUED DISTRICT AT 100% FOR CURRENT YEAR