

**CHAPTER 123 LAWS OF 1973 - AS AMENDED BY TAX COURT
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2022**

UNION COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2001	BERKELEY HEIGHTS	51.97	44.17	59.77
2002	CLARK*	0.00	0.00	0.00
2003	CRANFORD	34.40	29.24	39.56
2004	ELIZABETH	8.91	7.57	10.25
2005	FANWOOD	92.65	78.75	106.55
2006	GARWOOD	95.01	80.76	109.26
2007	HILLSIDE	37.57	31.93	43.21
2008	KENILWORTH	46.55	39.57	53.53
2009	LINDEN	38.57	32.78	44.36
2010	MOUNTAINSIDE	93.69	79.64	107.74
2011	NEW PROVIDENCE	47.09	40.03	54.15
2012	PLAINFIELD	37.39	31.78	43.00
2013	RAHWAY	45.32	38.52	52.12
2014	ROSELLE	41.32	35.12	47.52
2015	ROSELLE PARK	75.64	64.29	86.99
2016	SCOTCH PLAINS	21.52	18.29	24.75
2017	SPRINGFIELD*	0.00	0.00	0.00
2018	SUMMIT	42.03	35.73	48.33
2019	UNION	12.63	10.74	14.52
2020	WESTFIELD	97.83	83.16	112.50
2021	WINFIELD	100.10	85.08	115.12

*RATIO AVAILABLE IN MARCH 2022