

**CHAPTER 123 LAWS OF 1973 - AS AMENDED BY TAX COURT  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2023**

<b>UNION COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
2001	BERKELEY HEIGHTS	47.48	40.36	54.60
2002	CLARK	96.49	82.02	110.96
2003	CRANFORD	32.27	27.43	37.11
2004	ELIZABETH	7.69	6.54	8.84
2005	FANWOOD	86.61	73.62	99.60
2006	GARWOOD	87.11	74.04	100.18
2007	HILLSIDE	34.66	29.46	39.86
2008	KENILWORTH	38.78	32.96	44.60
2009	LINDEN	33.46	28.44	38.48
2010	MOUNTAINSIDE	87.60	74.46	100.74
2011	NEW PROVIDENCE	43.55	37.02	50.08
2012	PLAINFIELD	31.60	26.86	36.34
2013	RAHWAY	41.16	34.99	47.33
2014	ROSELLE	41.62	35.38	47.86
2015	ROSELLE PARK	65.93	56.04	75.82
2016	SCOTCH PLAINS	20.09	17.08	23.10
2017	SPRINGFIELD	98.58	83.79	113.37
2018	SUMMIT	38.00	32.30	43.70
2019	UNION	10.66	9.06	12.26
2020	WESTFIELD	91.74	77.98	105.50
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