

**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2024**

UNION COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2001	BERKELEY HEIGHTS	46.15	39.23	53.07
2002	CLARK	89.76	76.30	103.22
2003	CRANFORD	31.45	26.73	36.17
2004	ELIZABETH**	100.00	100.00	100.00
2005	FANWOOD	81.43	69.22	93.64
2006	GARWOOD	81.80	69.53	94.07
2007	HILLSIDE	31.01	26.36	35.66
2008	KENILWORTH	32.68	27.78	37.58
2009	LINDEN	31.71	26.95	36.47
2010	MOUNTAINSIDE	78.54	66.76	90.32
2011	NEW PROVIDENCE	41.56	35.33	47.79
2012	PLAINFIELD	29.81	25.34	34.28
2013	RAHWAY	36.95	31.41	42.49
2014	ROSELLE	35.04	29.78	40.30
2015	ROSELLE PARK	60.35	51.30	69.40
2016	SCOTCH PLAINS	18.74	15.93	21.55
2017	SPRINGFIELD	93.37	79.36	107.38
2018	SUMMIT	35.75	30.39	41.11
2019	UNION	10.41	8.85	11.97
2020	WESTFIELD	85.43	72.62	98.24
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