

**CHAPTER 123 LAWS OF 1973 - AS AMENDED BY TAX COURT
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2010**

| UNION COUNTY | | AVERAGE RATIO | LOWER LIMIT | UPPER LIMIT |
|---------------------|----------------------|----------------------|--------------------|--------------------|
| 2001 | BERKELEY HEIGHTS TWP | 53.90 | 45.81 | 61.99 |
| 2002 | CLARK TWP | 27.75 | 23.59 | 31.91 |
| 2003 | CRANFORD TWP | 39.05 | 33.19 | 44.91 |
| 2004 | ELIZABETH CITY | 10.62 | 9.03 | 12.21 |
| 2005 | FANWOOD BORO | 18.70 | 15.89 | 21.51 |
| 2006 | GARWOOD BORO | 26.89 | 22.86 | 30.92 |
| 2007 | HILLSIDE TWP | 41.74 | 35.48 | 48.00 |
| 2008 | KENILWORTH BORO ** | 48.58 | 41.29 | 55.87 |
| 2009 | LINDEN CITY | 45.97 | 39.07 | 52.87 |
| 2010 | MOUNTAINSIDE BORO | 26.21 | 22.28 | 30.14 |
| 2011 | NEW PROVIDENCE BORO | 49.87 | 42.39 | 57.35 |
| 2012 | PLAINFIELD CITY | 36.95 | 31.41 | 42.49 |
| 2013 | RAHWAY CITY | 42.61 | 36.22 | 49.00 |
| 2014 | ROSELLE BORO | 43.22 | 36.74 | 49.70 |
| 2015 | ROSELLE PARK BORO | 22.30 | 18.95 | 25.65 |
| 2016 | SCOTCH PLAINS TWP | 23.90 | 20.31 | 27.49 |
| 2017 | SPRINGFIELD TWP | 36.42 | 30.96 | 41.88 |
| 2018 | SUMMIT CITY ** | 43.20 | 36.72 | 49.68 |
| 2019 | UNION TWP | 14.41 | 12.25 | 16.57 |
| 2020 | WESTFIELD TOWN | 24.89 | 21.16 | 28.62 |
| 2021 | WINFIELD TWP | 8.36 | 7.11 | 9.61 |

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

** COMPLAINT FROM 2009 TABLE OF EQUALIZED VALUATIONS