

**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2011**

UNION COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2001	BERKELEY HEIGHTS TWP	52.67	44.77	60.57
2002	CLARK TWP	28.86	24.53	33.19
2003	CRANFORD TWP	40.00	34.00	46.00
2004	ELIZABETH CITY	11.80	10.03	13.57
2005	FANWOOD BORO	19.86	16.88	22.84
2006	GARWOOD BORO	27.76	23.60	31.92
2007	HILLSIDE TWP	46.19	39.26	53.12
2008	KENILWORTH BORO	53.83	45.76	61.90
2009	LINDEN CITY	48.33	41.08	55.58
2010	MOUNTAINSIDE BORO	28.58	24.29	32.87
2011	NEW PROVIDENCE BORO	50.94	43.30	58.58
2012	PLAINFIELD CITY	41.27	35.08	47.46
2013	RAHWAY CITY	45.30	38.50	52.10
2014	ROSELLE BORO	47.07	40.01	54.13
2015	ROSELLE PARK BORO	23.46	19.94	26.98
2016	SCOTCH PLAINS TWP	24.96	21.22	28.70
2017	SPRINGFIELD TWP	37.78	32.11	43.45
2018	SUMMIT CITY	45.94	39.05	52.83
2019	UNION TWP	14.87	12.64	17.10
2020	WESTFIELD TOWN	25.92	22.03	29.81
2021	WINFIELD TWP	8.36	7.11	9.61

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