

**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2014**

UNION COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2001	BERKELEY HEIGHTS TWP	55.90	47.51	64.29
2002	CLARK TWP	30.99	26.34	35.64
2003	CRANFORD TWP	43.40	36.89	49.91
2004	ELIZABETH CITY	13.88	11.80	15.96
2005	FANWOOD BORO	20.95	17.81	24.09
2006	GARWOOD BORO	29.28	24.89	33.67
2007	HILLSIDE TWP	53.62	45.58	61.66
2008	KENILWORTH BORO	59.40	50.49	68.31
2009	LINDEN CITY	52.65	44.75	60.55
2010	MOUNTAINSIDE BORO	28.69	24.39	32.99
2011	NEW PROVIDENCE BORO	51.84	44.06	59.62
2012	PLAINFIELD CITY	47.66	40.51	54.81
2013	RAHWAY CITY	53.78	45.71	61.85
2014	ROSELLE BORO	59.78	50.81	68.75
2015	ROSELLE PARK BORO	27.97	23.77	32.17
2016	SCOTCH PLAINS TWP	25.64	21.79	29.49
2017	SPRINGFIELD TWP	44.23	37.60	50.86
2018	SUMMIT CITY	46.33	39.38	53.28
2019	UNION TWP	16.81	14.29	19.33
2020	WESTFIELD TOWN	25.60	21.76	29.44
2021	WINFIELD TWP	8.36	7.11	9.61

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