

**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2016**

UNION COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2001	BERKELEY HEIGHTS TWP	55.01	46.76	63.26
2002	CLARK TWP	29.72	25.26	34.18
2003	CRANFORD TWP	40.99	34.84	47.14
2004	ELIZABETH CITY	13.40	11.39	15.41
2005	FANWOOD BORO	19.97	16.97	22.97
2006	GARWOOD BORO	29.63	25.19	34.07
2007	HILLSIDE TWP	54.43	46.27	62.59
2008	KENILWORTH BORO	59.04	50.18	67.90
2009	LINDEN CITY	51.68	43.93	59.43
2010	MOUNTAINSIDE BORO	27.28	23.19	31.37
2011	NEW PROVIDENCE BORO	52.04	44.23	59.85
2012	PLAINFIELD CITY	44.71	38.00	51.42
2013	RAHWAY CITY	58.09	49.38	66.80
2014	ROSELLE BORO	57.81	49.14	66.48
2015	ROSELLE PARK BORO	25.99	22.09	29.89
2016	SCOTCH PLAINS TWP	24.71	21.00	28.42
2017	SPRINGFIELD TWP	46.18	39.25	53.11
2018	SUMMIT CITY	43.24	36.75	49.73
2019	UNION TWP	17.21	14.63	19.79
2020	WESTFIELD TOWN	24.62	20.93	28.31
2021	WINFIELD TWP	8.36	7.11	9.61

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