

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2017**

<b>UNION COUNTY</b>		<b>AVERAGE RATIO</b>	<b>LOWER LIMIT</b>	<b>UPPER LIMIT</b>
2001	BERKELEY HEIGHTS TWP	54.21	46.08	62.34
2002	CLARK TWP	28.71	24.40	33.02
2003	CRANFORD TWP	39.14	33.27	45.01
2004	ELIZABETH CITY	13.09	11.13	15.05
2005	FANWOOD BORO	19.46	16.54	22.38
2006	GARWOOD BORO	28.02	23.82	32.22
2007	HILLSIDE TWP	53.17	45.19	61.15
2008	KENILWORTH BORO	58.85	50.02	67.68
2009	LINDEN CITY	49.85	42.37	57.33
2010	MOUNTAINSIDE BORO	26.91	22.87	30.95
2011	NEW PROVIDENCE BORO	51.29	43.60	58.98
2012	PLAINFIELD CITY	43.44	36.92	49.96
2013	RAHWAY CITY	57.56	48.93	66.19
2014	ROSELLE BORO	56.88	48.35	65.41
2015	ROSELLE PARK BORO	95.65	81.30	110.00
2017	SCOTCH PLAINS TWP	24.29	20.65	27.93
2017	SPRINGFIELD TWP	44.91	38.17	51.65
2018	SUMMIT CITY	42.32	35.97	48.67
2019	UNION TWP	16.52	14.04	19.00
2020	WESTFIELD TOWN	24.19	20.56	27.82
2021	WINFIELD TWP	8.36	7.11	9.61

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