

**CHAPTER 123 LAWS OF 1973 - AS AMENDED BY TAX COURT
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2012**

UNION COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2001	BERKELEY HEIGHTS TWP **	54.46	46.29	62.63
2002	CLARK TWP	28.83	24.51	33.15
2003	CRANFORD TWP	40.30	34.25	46.35
2004	ELIZABETH CITY	12.88	10.95	14.81
2005	FANWOOD BORO	20.05	17.04	23.06
2006	GARWOOD BORO	27.99	23.79	32.19
2007	HILLSIDE TWP	48.82	41.50	56.14
2008	KENILWORTH BORO	54.19	46.06	62.32
2009	LINDEN CITY **	50.05	42.54	57.56
2010	MOUNTAINSIDE BORO	28.28	24.04	32.52
2011	NEW PROVIDENCE BORO	51.43	43.72	59.14
2012	PLAINFIELD CITY	45.02	38.27	51.77
2013	RAHWAY CITY	46.69	39.69	53.69
2014	ROSELLE BORO	52.23	44.40	60.06
2015	ROSELLE PARK BORO	24.83	21.11	28.55
2016	SCOTCH PLAINS TWP	24.85	21.12	28.58
2017	SPRINGFIELD TWP	39.22	33.34	45.10
2018	SUMMIT CITY **	44.85	38.12	51.58
2019	UNION TWP	15.38	13.07	17.69
2020	WESTFIELD TOWN	25.94	22.05	29.83
2021	WINFIELD TWP	8.36	7.11	9.61

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

** REVISED AS PER TAX COURT