

**CHAPTER 123 LAWS OF 1973  
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2018**

UNION COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2001	BERKELEY HEIGHTS TWP	54.75	46.54	62.96
2002	CLARK TWP	28.27	24.03	32.51
2003	CRANFORD TWP	36.40	30.94	41.86
2004	ELIZABETH CITY	12.10	10.28	13.92
2005	FANWOOD BORO	18.69	15.89	21.49
2006	GARWOOD BORO	25.54	21.71	29.37
2007	HILLSIDE TWP	51.31	43.61	59.01
2008	KENILWORTH BORO	58.09	49.38	66.80
2009	LINDEN CITY	47.18	40.10	54.26
2010	MOUNTAINSIDE BORO	26.68	22.68	30.68
2011	NEW PROVIDENCE BORO	50.13	42.61	57.65
2012	PLAINFIELD CITY	43.62	37.08	50.16
2013	RAHWAY CITY	55.79	47.42	64.16
2014	ROSELLE BORO	55.99	47.59	64.39
2015	ROSELLE PARK BORO	94.97	80.72	109.22
2017	SCOTCH PLAINS TWP	23.22	19.74	26.70
2017	SPRINGFIELD TWP	41.35	35.15	47.55
2018	SUMMIT CITY	42.96	36.52	49.40
2019	UNION TWP	16.18	13.75	18.61
2020	WESTFIELD TOWN	24.05	20.44	27.66
2021	WINFIELD TWP	8.36	7.11	9.61

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