

**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2019**

UNION COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2001	BERKELEY HEIGHTS TWP	53.08	45.12	61.04
2002	CLARK TWP	27.92	23.73	32.11
2003	CRANFORD TWP	35.55	30.22	40.88
2004	ELIZABETH CITY	11.01	9.36	12.66
2005	FANWOOD BORO	18.38	15.62	21.14
2006	GARWOOD BORO	25.16	21.39	28.93
2007	HILLSIDE TWP	48.34	41.09	55.59
2008	KENILWORTH BORO	53.56	45.53	61.59
2009	LINDEN CITY	45.84	38.96	52.72
2010	MOUNTAINSIDE BORO	26.84	22.81	30.87
2011	NEW PROVIDENCE BORO	49.18	41.80	56.56
2012	PLAINFIELD CITY	43.47	36.95	49.99
2013	RAHWAY CITY	51.35	43.65	59.05
2014	ROSELLE BORO	55.22	46.94	63.50
2015	ROSELLE PARK BORO	88.72	75.41	102.03
2017	SCOTCH PLAINS TWP	22.84	19.41	26.27
2017	SPRINGFIELD TWP	39.81	33.84	45.78
2018	SUMMIT CITY	42.77	36.35	49.19
2019	UNION TWP	15.55	13.22	17.88
2020	WESTFIELD TOWN	23.63	20.09	27.17
2021	WINFIELD TWP	100.10	85.08	115.12

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