

**CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR TAX YEAR 2020**

UNION COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2001	BERKELEY HEIGHTS TWP	52.65	44.75	60.55
2002	CLARK TWP	26.99	22.94	31.04
2003	CRANFORD TWP	35.08	29.82	40.34
2004	ELIZABETH CITY	10.68	9.08	12.28
2005	FANWOOD BORO	18.27	15.53	21.01
2006	GARWOOD BORO	25.66	21.81	29.51
2007	HILLSIDE TWP	44.78	38.06	51.50
2008	KENILWORTH BORO	51.55	43.82	59.28
2009	LINDEN CITY	43.58	37.04	50.12
2010	MOUNTAINSIDE BORO	27.20	23.12	31.28
2011	NEW PROVIDENCE BORO	47.81	40.64	54.98
2012	PLAINFIELD CITY	43.62	37.08	50.16
2013	RAHWAY CITY	48.26	41.02	55.50
2014	ROSELLE BORO	49.73	42.27	57.19
2015	ROSELLE PARK BORO	84.75	72.04	97.46
2017	SCOTCH PLAINS TWP	22.46	19.09	25.83
2017	SPRINGFIELD TWP	38.70	32.89	44.51
2018	SUMMIT CITY	42.23	35.90	48.56
2019	UNION TWP	15.02	12.77	17.27
2020	WESTFIELD TOWN	101.89	86.61	117.17
2021	WINFIELD TWP	100.10	85.08	115.12

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