

1 SOMERSET COUNTY BOARD OF TAXATION
2 27 Warren Street, 4th Floor
3 Somerville, NJ

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5 MINUTES OF THE MEETING
6 March 8th, 2016 – Regular Meeting
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8 The March of 2016 regular monthly meeting of the Somerset County Board of Taxation was held at the
9 Board of Taxation offices on March 8th, 2016 starting at 12:10 PM. The meeting had been advertised in
10 accordance with State Law; upon roll call, President Lore, Vice President Rosen and Commissioners
11 Pappas, Eader and Marano were present. Tax Administrator Robert Vance and Assistant Tax
12 Administrator Dawn Guttschall were also present. The following matters were discussed.
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15 MINUTES OF THE PREVIOUS MEETING
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17 The minutes of the February 9th, 2016 Regular Meeting were submitted by the administrator to the
18 Commissioners for their approval. Approval of the minutes was moved by Commissioner Pappas and
19 seconded by Vice President Rosen. The roll was called and the minutes for that meeting were approved
20 by all present.
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22 CORRESPONDENCE
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24 CORRESPONDENCE:
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- 26 1. An OPRA request as received from a Bound Brook property owner, requesting a history of
27 appeals on a residential property in Bound Brook from 2011 through 2015 was discussed.
28 As the tax board office had no history of any appeals filed regarding this property over the
29 time period in question, the requestor was so notified and no formal response was required.
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- 31 2. A letter addressed to Commissioner Marano regarding the possibility of exempting space
32 rented by the Franklin Library in a commercial building was discussed as the letter was
33 copied to Administrator Vance. The administrator indicated he would provide a response to
34 Mr. Ciampa later that same day.
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37 OLD BUSINESS:
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- 39 1. Reassessment Districts: All annually reassessing districts have completed their
40 reassessments and have provided the administrator with Certificates of Completion. The
41 Borough of Manville, which conducted a full reassessment for 2016, has also completed its
42 work and has indicated a satisfactory conclusion.
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- 44 2. A new AFR-A application was received from the Township of Hillsborough. The application
45 was reviewed and approved by all commissioners.
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- 47 3. The current balance In the Trust Account was reported to be \$439,267.

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53 **NEW BUSINESS:**

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55 1. Administrator Vance presented the 2016 Table of Equalized Values for Somerset County. He
56 reviewed the new ratios for 16 of 21 towns which have either conducted an annual
57 reassessment or, in Manville only, a district-wide reassessment. The new ratable totals and
58 equalized values were also reviewed. The administrator noted that equalized values for
59 Somerset County were increased by 1.27 percent for the current year, while the actual
60 ratable totals were increased by 1.03 percent over the prior year. The commissioners
61 accepted the table and signed it, making it the Final Somerset County Equalization Table for
62 2016. The administrator indicated the table would be distributed to all municipalities as
63 well as posted on the county website.

64

65 2. Administrator Vance reported that at a hearing before the Tax Court of New Jersey on
66 March 4th, the complaint against him and all commissioners as filed by a Bernards Township
67 taxpayer concerning a rollback judgement issued by the board in late 2015, was dismissed,
68 with prejudice, by Patrick D'Almeida, JTC. The appeal of the rollback judgment will be
69 allowed to go forward as an appeal naming only the Township of Bernards as a defendant.
70 This information was only in verbal form; the administrator indicated that written copies of
71 the judgments will be available at the next meeting of the Board of Taxation, in April.

72 3. Weekly appeal counts, prepared as of March 4th, were reviewed with the commissioners.
73 The appeal counts were below those filed as of the same point in time in the previous year,
74 but Administrator Vance remarked that it was very early in the appeal filing season. Weekly
75 reports would be sent out to all commissioners and assessors, as has been done in prior
76 years.

77

78 4. Educational offerings to be presented over the following 60 days were briefly reviewed with
79 all present, including a new seminar for commissioners to be held at Mercer County College
80 on March 16th. Administrator Vance will be a presenter at this conference. Other course
81 offerings include the annual tax appeal seminar to be held at Forsgate Country Club on
82 March 10th, two courses on assessment and appraisal administration to be held at Rutgers in
83 April, and a one day seminar to be given by the Society of Professional Appraisers on April
84 7th in East Rutherford, NJ.

85

86 5. A discussion opened the prior month concerning whether the administrator should attempt
87 to contact the municipalities to gather information on legal fees associated with the
88 municipal tax appeal process, was reopened. Commissioner Eader, who had missed the
89 prior meeting, asked to hold further discussion on the matter until he had time to consider it
90 and it may be on the agenda for the April meeting.

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98 OPEN TO THE PUBLIC
99

100 Administrator Vance requested all commissioners to sign multiple documents, including the new
101 Equalization Table and 2016 Tables of Aggregates for each town in the county, which documents were
102 placed in an adjoining room for this purpose.

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104 As there was no further comment, the meeting was adjourned by all commissioners present at 12:40
105 PM.