

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 February 9th, 2016 – Regular Meeting
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8 The February regular monthly meeting of the Somerset County Board of Taxation was held at the Board
9 of Taxation offices on February 9th, 2016 starting at 12:09 PM. The meeting had been advertised in
10 accordance with State Law; upon roll call, President Lore, Vice President Rosen and Commissioners
11 Pappas and Marano were present. Tax Administrator Robert Vance and Assistant Tax Administrator
12 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 January 12th, 2016 Regular Meeting were submitted by the administrator to the
18 Commissioners for their approval. Approval of the minutes was moved by Vice President Rosen and
19 seconded by Commissioner Pappas. The roll was called and the minutes for that meeting were
20 approved by all present.
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22 CORRESPONDENCE
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24 CORRESPONDENCE:
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- 26 1. An email sent to the administrator by Richard Onderko, new mayor of Manville, asked
27 questions concerning the prospect of starting annual reassessments in Manville Borough.
28 The administrator's response was also reviewed and a strong endorsement of the proposal
29 was conveyed to the mayor.
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32 OLD BUSINESS:
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- 34 1. Progress reports as received from all annually reassessing districts were summarized for the
35 commissioners by the administrator. All districts reported satisfactory completion of their
36 annual reassessments with the exceptions of Franklin and Warren, where some minor
37 additional work was progressing and would be completed by the end of the current week.
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- 39 2. The Borough of Manville, which has a district wide reassessment in progress, was also
40 finalizing its figures and expected to have all work, including local hearings, completed over
41 the next week. Assessor Glenn Stives was present and reported no problems with the work
42 being done by the revaluation company.
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- 44 3. The current balance in the trust account was reported to be \$442,136. The administrator
45 reported that the account was expected to begin to rise as the filing season for tax appeals
46 was about to start.
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54 NEW BUSINESS:

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56 1. Administrator Vance discussed a recent meeting held in on January 13th, 2016 in Monmouth
57 County concerning the ongoing ADP (Assessment Demonstration Program) in that county.
58 Assessor Edward Kerwin was an invited panelist at this meeting, which was intended to
59 promote the ADP project and discourage municipalities from opting out of the program due
60 to recent negative articles appearing in the press and elsewhere. Assistant Administrator
61 Dawn Guttschall also attended the meeting. Both she and Ed indicated that they had
62 discussed the success of annual reassessment in Somerset County and endorsed that aspect
63 of the ADP in Monmouth. They both stated that their presence was helpful to the
64 supporters of the Monmouth ADP and that their comments were very well received.

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66 2. Administrator Vance reported on two meetings held with NJ State Senators Doherty and
67 Smith over the preceding month. These meetings, facilitated by Commissioner Pappas,
68 were intended to inform the legislators of the success of the annual reassessment program
69 within Somerset County. Administrator Vance informed the commissioners that he and
70 Assessor Anthony DiRado of Bridgewater attended the meeting with Sen. Doherty and that
71 Assessor Rck Carabelli of Franklin joined them at the meeting with Sen. Smith. Both
72 senators were interested in the program and thanked everyone for taking the time to call on
73 them. The administrator indicated that he left full copies of reports which explained the
74 programs and provided data detailing the success of the process in Somerset County.

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76 Commissioner Pappas advised that the administrator should reach out to assembly
77 members as well as senators with this information, and also to the Somerset County
78 Governing Officials Association (SCGOA), to discuss reassessments. Contact with the
79 League of Municipalities and Conference of Mayors was also suggested.

80 3. Administrator Vance reported that NJ Senate bills No. 3301, clarifying that county owned
81 sports arenas should be exempted from local taxation, and No. 3299, proposing an
82 alternative method to generate local revenue from certain “non-profit” hospitals, were
83 both “pocket vetoed” recently by Governor Christie. The administrator indicated that both
84 bills were expected to be re-introduced this year. Both bills had been discussed at some
85 length at the January meeting of the Board of Taxation; both were seen to have direct
86 application in Somerset County.

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88 4. Administrator Vance reported that an appeal of a rollback tax judgment issued in October
89 had been filed with the NJ State Tax Court, with reference to a property located in Bernards
90 Township. The appeal was unusual because it named Administrator Vance, Assessor
91 Centrelli, and some of the commissioners as co-defendants, and was seeking \$1,000,000 in
92 compensatory damages in addition to containing an appeal of the tax board judgment.
93 President Lore directed the administrator to ask DAG Michelline Foster to make a motion to
94 have all named defendants removed from the complaint. The appeal should then go
95 forward dealing solely with the rollback judgment, to be heard as a de novo matter.

- 100 5. Educational offerings to be presented over the next two months were discussed with all
101 present, including the 10th annual Monmouth Conference on February 26th, the annual Tax
102 Appeal Seminar at Forsgate Country Club on March 10th, and the NJACTB Seminar for Tax
103 Board Commissioners, to be held at Mercer County College on March 16th.
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105 The NJACTB Seminar for Commissioners was discussed at some length as it is the first
106 presentation of this program, which is intended to become an annual session offered for
107 both new and seasoned commissioners. The purpose of this program is to clarify issues that
108 often reappear in every county in NJ. Franklin Assessor Rick Carabelli and Administrator
109 Vance sit on the committee organizing this event and both will be actively participating in
110 this program. The all-day seminar is free to commissioners and includes a breakfast and
111 lunch.
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113 OPEN TO THE PUBLIC
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115 During open discussion, the proposal to have the administrator assemble information from all
116 Somerset districts concerning legal expenses associated with the defense of appeals was addressed at
117 some length, but a consensus on the proposal was not reached. As all commissioners were not present,
118 it was agreed that the matter would be reconsidered at the next meeting, in March. The administrator
119 indicated that he had not yet prepared any draft letter for the CFOs of all municipalities, seeking such
120 data.
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122 As there was no further comment, the meeting was adjourned by all commissioners present at 1:23 PM.