

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

5 MINUTES OF THE MEETING
6 October 11th, 2016 – Regular Meeting
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8 The October of 2016 regular monthly meeting of the Somerset County Board of Taxation was held at the
9 Board of Taxation offices on October 11th, 2016 starting at 12:02 PM. The meeting had been advertised
10 in accordance with State Law; upon roll call, President Lore, and Commissioner Eader, Marano and
11 Pappas were present. Vice President Rosen was unable to attend the meeting. Tax Administrator
12 Robert Vance and Assistant Tax Administrator Dawn Guttschall were also present. The following
13 matters were discussed.
14

15 EXECUTIVE SESSION
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17 At the start of the meeting, acting on a motion made by Commissioner Eader and seconded by
18 commissioner Pappas, the commissioners and Administrator Vance went into an executive session to
19 discuss matters regarding potential litigation, including a conference call with a Deputy Attorney
20 General of the State of New Jersey. The executive session was held in the adjacent conference room.
21 The commissioners concluded the executive session and returned to the general meeting at 12:41 PM.
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24 MINUTES OF THE PREVIOUS MEETING
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26 The minutes of the September 13th, 2016 Regular Meeting were submitted by the administrator to the
27 commissioners for their approval. Approval of the minutes was moved by Commissioner Eader and
28 seconded by Commissioner Marano. The roll was called and the minutes for that meeting were
29 approved by all present.
30

31 President Lore inquired as to the status of the presentation of a plaque to Diane Vafides. Administrator
32 Vance informed the commissioners that he expected to call at Diane's home in Raritan sometime over
33 the next few weeks to hand her this plaque, and that he would let the commissioners know when this
34 might occur.
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37 CORRESPONDENCE:
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- 39 1. Administrator Vance advised the commissioners of ongoing OPRA requests from a single
40 property owner in Manville Borough and Hillsborough Township.
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43 OLD BUSINESS:
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- 45 1. Reassessment Districts: Monthly reports on the progress of annual reassessments had been
46 received from all active districts in the county. The administrator has reviewed these and
47 found them to be satisfactory. Hillsborough Township reported that they had completed all
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52
53 inspections for the current year's program, and would be commencing new inspections for
54 the 2017/18 reassessment after October 1st.

55
56 President Lore remarked that he had recently attended an educational session for local
57 attorneys at which presenters and others had complemented Somerset County on the
58 manner in which its assessments and valuation ratios were being maintained. The County
59 of Monmouth was also cited for their efforts to maintain assessments at or near market
60 value.

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62 2. The current balance In the Trust Account was reported to be \$448,539.68.

63
64 NEW BUSINESS

- 65
66 1. Administrator Vance reported that he had received a finalized municipal budget from the
67 Borough of Manville on September 30th, and also received approval of that budget from the
68 DLGS/DCA on the same date. He indicated that he immediately finalized the 2016 tax rate
69 for the Borough of Manville and released that to the municipality and to Vital Computer
70 Resources. The town had been using an estimated tax rate of \$3.121 per 100 dollars of
71 assessed value; the finalized rate was struck at \$3.098 per 100 dollars of assessed value.
72
73 2. The administrator presented the commissioners with a finalized copy of the 2016 Abstract
74 of Ratables, which had been delayed due to the lack of a finalized budget in Manville
75 Borough. The 2016 Abstract of Ratables was then signed by all commissioners present, and
76 would be forwarded to the State of NJ as well as made available to the public on the
77 Somerset County website as soon as possible.
78
79 3. Administrator Vance updated the commissioners on proposed revisions to NJSA 18:12A,
80 which regulations govern the operations of Boards of Taxation throughout the State of New
81 Jersey. In particular, 18:12A – 1.9 (d) is proposed to be modified allow the owner of a
82 property which is liable for property taxes not exceeding \$25,000 to appear without legal
83 representation at a tax board hearing despite holding title to that property as an LLC or
84 other legal entity. At the current time, only the owner of a property held as an individual or
85 as a sole proprietor may appear before the county tax board hearing without legal counsel.
86 President Lore raised concerns that this may violate existing court rules and asked the
87 administrator to investigate this matter further. President Lore added that anyone
88 appearing on behalf of an LLC or corporation would need to have a resolution from that
89 legal entity acknowledging that they are authorized to do so.
90
91 4. A letter written by Administrator Vance on behalf of the NJACTB Task Force on
92 Reassessments was shared by the administrator with the commissioners. This letter was
93 intended to ask for clarifications of certain provisions in the proposed new regulations
94 including 18:12A – 1.14 (i) 2 ii, which provisions deal with full reassessments and annual
95

100 reassessments. The letter was submitted during the period of time provided for public
101 comments on the proposed new regulations.
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103 5. The administrator advised the commissioners concerning educational opportunities
104 scheduled over the following 90 days. These included the ongoing presentation of Appraisal
105 I at Rutgers University, being attended by Agnieszka Sobkowicz, who is a Tax Analyst at this
106 Somerset County Board of Taxation, as well as educational presentations to be presented at
107 the upcoming League of Municipalities convention in Atlantic City during the month of
108 November.
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110 6. The administrator provided a copy of the newly completed abstract of added and omitted
111 assessments, which document does not require the signatures of the commissioners.
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113 Administrator Vance also asked the commissioners to sign the 2016 tables of aggregates,
114 which had been placed on the table in the conference room for that purpose.

115 OPEN TO THE PUBLIC

116 During the open public session, Mrs. Maria Janucik, a property owner in both Hillsborough
117 Township and Manville Borough who has recently submitted a number of OPRA requests and who has
118 also previously attended meetings of this Board of Taxation, discussed various issues of concern to her
119 with the administrator and the commissioners. She provided a copy of a letter dated June of 2015,
120 written by Manville Assessor Glenn Stives, which letter was intended to notify Manville residents of the
121 need to provide access to their properties to the inspectors who would be involved in the reassessment
122 of Manville. However, in that letter Mr. Stives used the term "revaluation" rather than "reassessment,"
123 and made some other statements which were confusing to Ms. Januciik. Administrator Vance
124 attempted to clarify the differences between these terms, as well as the term "Annual Reassessment."
125

126 Ms. Janucik then asked additional questions concerning the status of tax maps and
127 requirements regarding the updating of tax maps when a revaluation or a reassessment is done. Ms.
128 Janucik also noted that a copy of Manville's application for a reassessment, which she had secured
129 through a prior OPRA request, included a contract which omitted a page where the approval of the NJ
130 Division of Taxation would be indicated by a signature. Administrator Vance explained that this contract
131 was modified to be a part of the Application for a Reassessment, and was not intended to stand alone as
132 a complete revaluation contract. The application for reassessment was approved by the state; as such,
133 the contract was only a section of that application document, identifying the company that was to
134 conduct the property inspections under the supervision of the assessor. As a section of the approved
135 application for reassessment document, it did not have to include the separate page bearing the
136 signatures of any state official.

137 Ms. Janucik also asked if she could have copies of the documents discussed earlier in the
138 meeting regarding NJSA 18:12A. Administrator Vance remarked that these documents were readily
139 available to the public on the New Jersey Register. Despite this, Administrator Vance indicated he would
140 provide copies of these documents at the end of the meeting, if Mrs. Janucik could wait for these.
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141 The meeting was adjourned at 1:19 PM.