

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

5 MINUTES OF THE MEETING
6 February 12th, 2019 – Regular Meeting
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8 The February of 2019 regular monthly meeting of the Somerset County Board of Taxation was held at
9 the Board of Taxation offices on February 12th, 2019 starting at 12:01 PM. The meeting had been
10 advertised in accordance with State Law; upon roll call, President Lore, Vice President Eader, and
11 Commissioners Marano and Pappas were present. Tax Administrator Robert Vance and Deputy Tax
12 Administrator Dawn Guttschall were also present. Commissioner Rosen arrived at 12:03 PM. The
13 following matters were discussed.
14

15 MINUTES OF THE PREVIOUS MEETING
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17 The minutes of the January 8th, 2019 regular meeting of the Board of Taxation were submitted by the
18 administrator to the commissioners for their approval. Approval of the minutes was moved by
19 Commissioner Eader and seconded by Commissioner Marano. The roll was called and the minutes for
20 that meeting were approved by President Lore, Vice President Eader and Commissioner Marano.
21 Commissioners Pappas and Rosen abstained.
22

23 CORRESPONDENCE:
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- 25 1. Administrator Vance indicated that 5 new OPRA requests had been received since the prior
26 meeting and that answers to these OPRA's were in the process of being completed through
27 the office of the county counsel.
28

29 OLD BUSINESS:
30

- 31 1. Reassessment Districts: Most reassessing districts had completed their reassessments by
32 the time of this meeting, however, three districts had received extensions to February 15th,
33 being Bernardsville, Warren and Watchung. All reassessment projects should be completed
34 within the next month. Assessor Corrections would be expected to follow. Assessors Dave
35 Centrelli of Bernards and Anthony DiRado of Bridgewater commented on market values,
36 which were showing signs of weakness, particularly for homes priced above \$1,000,000.
37 They both attributed this problem to a combination of rising interest rates and the effects of
38 the SALT restrictions on federal deductions.
39
- 40 2. The current balance in the Trust Account was reported to be approximately \$447,590
41

42 NEW BUSINESS:
43

- 44 1. A new tax court decision regarding Verizon vs. Hopewell Borough in Mercer County was
45 released after a hearing on January 28th and a copy of the decision was provided to the
46 commissioners, as well as emailed to all assessors in Somerset County. Administrator Vance

50
51 NEW BUSINESS (Cont'd)

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53 discussed this case and some of the implications it may have for other districts in Somerset
54 County and throughout the state of NJ. This is a very significant ruling which dates back 10
55 years to 2008, involving assessments in the range of several million dollars over each year.
56 Administrator Vance indicated he would be paying close attention to the matter and that an
57 appeal was expected to be filed in the near future.

- 58
59 2. Deputy Administrator Dawn Guttschall addressed the commissioners regarding the progress
60 being made toward obtaining and installing new computers for the offices of the tax board.
61 She reported that Somerset County IT was working on this for the tax board, and that the
62 new systems would be HP CPUs with higher speeds and expanded storage capacities.
63 Somerset County IT would be working with Vital IT to set up the new systems.
64
65 3. Administrator Vance informed the commissioners that Assessor Corrections would need to
66 be accepted for a limited period of time following the closing of the final districts in the
67 county. A date of February 20th was preliminarily indicated, but that date may need to be
68 extended in view of the late closing dates of some of the districts.
69
70 4. Administrator Vance indicated that he expects to be working on the 2019 Preliminary Table
71 of Equalized Valuations towards the end of the month. He was hopeful that this table
72 would be available for review by the commissioners by the time of the March meeting of
73 the board.
74
75 5. Administrator Vance indicated that Certification of New Construction forms (CNC-1 and 2)
76 were being submitted by the Somerset Tax Assessors and that several had arrived but nearly
77 half remained outstanding. He stated that he expects these all to be submitted and
78 reviewed in the next few days, and that this information is necessary to establish budget cap
79 law exceptions for both the County of Somerset and the individual municipalities.
80
81 6. Administrator Vance and Deputy Administrator Guttschall informed the commissioners that
82 they had attended the annual Monmouth Conference on February 7th in Eatontown, NJ
83 along with several of the Somerset County Tax assessors. The conference included a session
84 on the use of drones in assessing, which was considered to be the highlight of the day by
85 Administrator Vance. Alex Worth, Middletown Township Tax Assessor, actually uses this
86 equipment in his district and gave a good presentation.
87
88 7. Educational Opportunities currently scheduled in the near future include the one day
89 conference for tax commissioners to be held at Mercer County College on March 20th, a half

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93
94 NEW BUSINESS (Cont'd)

95
96 day seminar on annual reassessment to be held in West Orange on March 22nd and
97 instructed by Administrator Vance and Tax Assessors Debra Blaney and Betsy Hollenbach,
98 the annual conference of the AMANJ to be held in Galloway Township on June 26th through
99 28th, and the annual NJACTB conference to be held in Cape May from August 26th through
100 August 30th.
101

102 OPEN TO THE PUBLIC

103
104 At the start of the public session, Commissioner Marano informed the board members and the
105 audience that she anticipates running for the office of Freeholder in Somerset County. She had
106 consulted an ethics officer, with the assistance of the tax board office, and had found that this
107 does not present a conflict for her service as a tax board commissioner until the actual time of
108 her appointment to the freeholder board, should she be successful and win the election.
109

110 At 12:50 PM, Manville resident Maria Janucik presented questions to the tax board
111 commissioners and administrators concerning several issues, including her OPRA request
112 processing. She was again informed that her OPRA requests were answered by the
113 administrator through the office of the county counsel. She was also directed to pursue her
114 issues with the office of the county counsel.
115

116 The meeting was concluded at 1:08 PM.