

1 SOMERSET COUNTY BOARD OF TAXATION  
2 27 Warren Street, 4<sup>th</sup> Floor  
3 Somerville, NJ  
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5 MINUTES OF THE MEETING  
6 April 9<sup>th</sup>, 2019 – Regular Meeting  
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8 The April of 2019 regular monthly meeting of the Somerset County Board of Taxation was held at the  
9 Board of Taxation offices on April 9<sup>th</sup>, 2019 starting at 12:00 PM. The meeting had been advertised in  
10 accordance with State Law; upon roll call, President Lore, Vice President Eader, and Commissioner  
11 Marano were present. Tax Administrator Robert Vance and Deputy Tax Administrator Dawn Guttshall  
12 were also present. Commissioner Pappas arrived at 12:04. The following matters were discussed.  
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14 MINUTES OF THE PREVIOUS MEETING  
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16 The minutes of the March 12<sup>th</sup>, 2019 regular meeting of the Board of Taxation were submitted by the  
17 administrator to the commissioners for their approval. Approval of the minutes was moved by  
18 Commissioner Marano and seconded by Vice President Eader. The roll was called and the minutes for  
19 that meeting were approved by President Lore, Vice President Eader and Commissioner Marano.  
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21 CORRESPONDENCE:  
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- 23 1. Administrator Vance indicated that two new OPRA requests had been received since the  
24 prior meeting and that answers to these OPRA's were completed through the office of the  
25 county counsel.  
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27 OLD BUSINESS:  
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- 29 1. Reassessment Districts: Administrator Vance informed the commissioners that new AFR-A  
30 applications had been submitted for 6 of our 16 reassessment districts and that the  
31 remaining 10 should be submitted with the next two months. All AFR-A applications must  
32 be approved by the tax administrator and submitted to Trenton prior to August 1<sup>st</sup>.  
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34 2. The current balance in the Trust Account was reported to be approximately \$464,144  
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36 NEW BUSINESS:  
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- 38 1. The Final 2019 Equalization Table for Somerset County was presented to the commissioners  
39 for their review and approval. Administrator Vance indicated that only minor revisions had  
40 been made to the table since the preliminary version was introduced at the March 12<sup>th</sup>  
41 board meeting. The overall increase in assessed (unequalized) values was approximately  
42 1.7% and the overall increase in equalized values was approximately 1.8%, which  
43 represented the highest percentage increase in several years. Four of the districts had slight  
44 declines in assessed values, generally attributable to weakness in the higher priced segment  
45 of the housing market. The assessors in those districts had previously remarked that this  
46 may be in part due to the recent limits on deductions for State and Local Taxes, known as  
the SALT limitations in current federal tax regulations.

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2. Administrator Vance submitted his calculation of relief for the county budget cap limit, which reflects the increased valuations due to new construction as reported by all assessors on their annual CNC-1 and 2 forms. The summary, known as Chapter 68 (NJSA 40:4-45.4(a)), was substantially higher for the current tax year than in the past, exceeding \$1.126 million for the first time in the experience of the administrator.
3. Deputy Administrator Dawn Guttschall reported to the commissioners concerning the ongoing volume of filed tax appeals for 2019. She indicated that volume remains lower than the prior year, and was on track to be the lowest since she and Administrator Vance had started at the county in 2012. The appeal filing deadline for our 5 non-reassessing districts had closed on April 1<sup>st</sup>, and there remains less than one month for the 16 reassessing districts before their appeal deadline arrives on May 1<sup>st</sup>. Appeal volume was substantially reduced for North Plainfield, and was substantially higher for Montgomery Township.
4. Deputy Tax Administrator Guttschall reported to the commissioners concerning the recently completed installation of new computer systems for the three workstations in the tax board offices. She said that the installation process had gone satisfactorily, with the usual glitches due to the complicated proprietary systems used by our MOD!V vendor, Vital Computer Services.
5. Administrator Vance reported to the board on the receipt of a notification from the Appellate Division of NJ Superior Court, indicating that a motion for reconsideration filed by Barth in Barth vs. Bernards Township had been denied.
6. Administrator Vance also discussed a recent decision in the NJ Tax Court entitled VNO 1105 State Hwy 36, (Stop & Shop) v. Township of Hazlet, in which Tax Court Judge Sundar had ruled that a NJ sitting tax assessor cannot testify in opposition to assessments of another sitting tax assessor in the State of New Jersey. This ruling applies at both the county tax board level and the NJ State Tax Court level.
7. Administrator Vance discussed the recent arrival of copies of state farmland audit reports, resulting from review of FA-1 (Qualified Farmland) applications in the offices of several local tax assessors. The audits were being conducted by personnel from the Division of Taxation. The administrator explained that the purpose of the audits is to verify that FA-1 forms were being properly completed and that supporting information was being submitted and reviewed by the local assessors. The process is ongoing and will continue for several months, as it is being done throughout the state.
8. Administrator Vance reviewed several educational opportunities for assessors and commissioners which would occur over the next few months. These included the annual AMANJ three day seminar scheduled for June 26<sup>th</sup> through 28<sup>th</sup> in Galloway Township; and the annual NJACTB week long seminar to occur in Cape May from August 26<sup>th</sup> through 30<sup>th</sup>.

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98 OPEN TO THE PUBLIC

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100 At approximately 12:24 PM, Manville resident Maria Janucik presented questions to the tax  
101 board commissioners and administrator concerning several issues. She asked for a copy of the  
102 Hazlet tax court case decision as discussed earlier in the meeting, and Administrator Vance  
103 provided this to her at the end of the meeting. She also asked about the reassessment  
104 inspection process in Manville Borough and what records the inspector provides to the assessor.  
105 She also inquired as to the tenure status of the tax board commissioners, and President Lore  
106 provided this information to her. Finally, she inquired as to who pays the compensation of the  
107 tax board commissioners, and President Lore once again answered her questions.

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109 The meeting was concluded at 12:44 PM.