

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

5 MINUTES OF THE MEETING  
6 July 9<sup>th</sup>, 2019 – Regular Meeting  
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8 The July regular monthly meeting of the Somerset County Board of Taxation for 2019 was held at the  
9 Board of Taxation offices on July 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 Rosen  
11 were present. Tax Administrator Robert Vance and Deputy Tax Administrator Dawn Guttschall were  
12 also present. Commissioner Pappas arrived at 12:05 PM. The following matters were discussed.  
13

14 MINUTES OF THE PREVIOUS MEETING  
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16 The minutes of the June 11<sup>th</sup> 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 Vice  
18 President Eader and seconded by Commissioner Rosen. The roll was called and the minutes for that  
19 meeting were approved by President Lore, Vice President Eader and Commissioner Rosen.  
20

21 CORRESPONDENCE:  
22

- 23 1. Two new OPRA requests had been received over the previous month and were replied to  
24 through the office of the Somerset County Counsel.  
25

26 OLD BUSINESS:  
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- 28 1. An additional 7 district AFR-A application forms have been forwarded to the Division of  
29 Taxation for state level approval.  
30  
31 2. The current balance in the Trust Account was reported by Deputy Administrator Dawn  
32 Guttschall to be \$470,279.44.  
33

34 NEW BUSINESS:  
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- 36 1. A new AFR-A application has been submitted by Assessor Michael Imbriaco on behalf of the  
37 Borough of Bound Brook. The commissioners granted their approval to the application form  
38 as submitted, however, an appended contract for inspection services remains to be  
39 approved by the Borough of Bound Brook Council before the application can be approved  
40 through the Division of Taxation.  
41  
42 2. Administrator Vance discussed the status of tax rate certifications with the commissioners.  
43 Rates for all districts with the exception of Bridgewater should be available for certification  
44 during the month of July, with the possible exception of the Township of Bridgewater.  
45 Bridgewater has not yet prepared its municipal budget for the current year and their tax  
46 rate would be delayed until this is accomplished, and the DLGS in DCA has reviewed and  
47 approved it.

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52 NEW BUSINESS, cont'd:

- 53
- 54 3. Administrator Vance submitted tables he prepared which reported the total of all tax  
55 deductions, including senior citizens, disabled citizens and eligible veterans, which he  
56 prepares annually from records provided by the local tax collectors in each of our 21  
57 municipalities. These tables provide confirmation of the total amounts to be reimbursed by  
58 the State of New Jersey to cover the costs of these tax deductions. The administrator asked  
59 the commissioners to approve and sign the document, which would then be forwarded to  
60 the Division of Taxation.  
61
- 62 4. Administrator Vance announced that the NJACTB Cape May educational conference for  
63 2019, to be held in Cape May, would include a program addressing the recent tax court  
64 decision in Verizon v. Hopewell Borough, Mercer County. The case has implications for  
65 virtually every municipality in this state and he encouraged assessors and commissioners to  
66 attend if possible. This conference will begin on Monday August 26<sup>th</sup> and end on Friday,  
67 August 30<sup>th</sup>.  
68
- 69 5. The administrator and deputy administrator reported on the just-completed appeal season,  
70 which addressed a total of 424 tax appeals, the lowest number of the last decade for  
71 Somerset County. The administrator reviewed all cases heard since the previous tax board  
72 meeting, including those heard during the period from June 10<sup>th</sup> through June 25<sup>th</sup>, in which  
73 the commissioners were required to make a determination of value, other than for  
74 stipulated or withdrawn appeals, or cases affirmed to advance to the tax court. The  
75 commissioners reviewed the information for each municipality and voted to finalize value  
76 conclusions for each town in which such matters were presented and heard.  
77
- 78 6. The 2019 State Equalization Table was presented by the administrator. This table reports on  
79 the county-wide equalization ratios and equalized values for all 21 counties in New Jersey.  
80 The information is provided by the Division of Taxation and reported without comment as it  
81 requires no action by the commissioners.  
82
- 83 7. Administrator Vance provided a brief report on the annual AMANJ state wide conference as  
84 held at the Sea View Country Club in Galloway Township beginning on June 26<sup>th</sup> and ending  
85 on June 28<sup>th</sup>. He reported the conference was well run and that the venue was very  
86 attractive. Several assessors from Somerset County also attended.  
87
- 88 8. Administrator Vance and a group of assessors present commented briefly on a meeting held  
89 that morning with BRT technologies, who presented their program of assessment services,  
90 including MODIV and CAMA, to the panel of assessors in Somerset County. The programs  
91 looked promising and would be considered further by the Somerset County Assessors.

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95  
96 Open to the Public

97  
98 At 1:19 PM, a resident and property owner from Manville, who also owns property within Hillsborough  
99 Township, was present and asked several questions of the board members and the administrator. Her  
100 questions were answered by the commissioners present as well administrator Vance.

101 The meeting was then adjourned at 1:26 PM.

102  
103 The Somerset County Assessors Association held a luncheon following the board meeting, followed by  
104 an in-depth discussion of a number of issues. Administrator Vance and Deputy Administrator Guttschall  
105 attended and participated in the discussions.