

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

MINUTES OF THE MEETING  
May 1, 2019 - Reorganization Meeting

The May of 2019 Annual Reorganization Meeting of the Somerset County Board of Taxation was held at the Board of Taxation offices on May 1st, 2019, beginning at 12:02 PM. The meeting had been advertised in accordance with State Law; upon roll call, President Lore, Vice President Eader and Commissioners Marano and Rosen were present. Tax Administrator Vance and Deputy Tax Administrator Guttschall were also present. The following matters were discussed.

REORGANIZATION OF THE TAX BOARD

Administrator Vance called the meeting to order and asked for nominations for Tax Board President and Vice President for the year May of 2019 through April 30, 2020.

John Lore was nominated to serve as President; the nomination was made by Vice President Eader and seconded by Commissioner Marano. Upon roll call vote, John Lore was elected unanimously to serve as President of the Tax Board for the coming year, through April 30<sup>th</sup> of 2020.

Charles Eader was nominated to serve as Vice-President; the nomination was made by Commissioner Marano and seconded by President Lore. Upon roll call, Charles Eader was elected unanimously to serve as Vice President for the coming year, through April 30<sup>th</sup> of 2020.

RESOLUTIONS

The following Resolutions were adopted unanimously by the members of the Board of Taxation:

Resolution No. 2019-1: Establishing meeting dates for the period of June 2017 through April of 2018, setting the second Tuesday of each month at noon as the day and time for all meetings and establishing the Board Offices at 27 Warren Street on Somerville as the meeting location.

Resolution No. 2019-2: Stipulating that the Rules of the Somerset County Board of Taxation are the same as prescribed by the Division of Taxation and by the New Jersey Tax Court.

Resolution No. 2019-3: Appointing Robert M. Vance, Tax Board Administrator, as custodian of all Public Records of the Board of Taxation.

Resolution No. 2019-4: Establishing that the Ratio of Assessed to True Value for all real property in the County of Somerset shall be 100% in accordance with Chapter 51, PL of 1960 and NJSA 54:4-2.27.

#### MINUTES OF THE PREVIOUS MEETING

The minutes of the April 9<sup>th</sup>, 2019 meeting were submitted by the administrator to the Commissioners for their approval. President Lore moved that they be approved, seconded by Commissioner Marano. The roll was called and the minutes were approved as submitted, unanimously.

CORRESPONDENCE: None received

#### OLD BUSINESS

1. The administrator reviewed the current appeal counts with the commissioners and the assessors present. As appeal filings for towns undergoing reassessments during 2018 for the current year would remain open until 4:30 that afternoon, Administrator Vance stated that these figures should be very close to finalized, but minor changes may occur. The figure discussed, 395, showed a decline from the prior year, following a 10% decline from 2017. The administrator stated that the decline could be in part attributable to some limited economic recovery, as appeal volume was trending downward in many counties, but he also stated that the work done by the annually reassessing districts was also to be recognized as it has a demonstrated history of reducing appeal volumes in those towns. The Commissioners acknowledged the hard work of Somerset's assessors and thanked them for this.
2. The administrator reported that the Trust Fund has a current balance of approximately \$468,911.

#### NEW BUSINESS

1. Administrator Vance reported that appeal hearings for the month of May would include the Boroughs of Somerville and South Bond Brook, on May 15<sup>th</sup>. These cases would be heard by Commissioner Rosen. The Borough of North Plainfield is scheduled for May 21<sup>st</sup>, with Commissioner Marano hearing those cases. The Townships of Hillsborough and Bernards plus the Borough of Raritan are scheduled for May 30<sup>th</sup> in the morning, and the Township s of Green Brook and Branchburg are scheduled that same afternoon, all to be heard by Vice President Eader. Discussion followed concerning scheduling the balance of appeal hearings through June of 2019. The administrator indicated that all appeal hearings should be completed by the end of June, including the proposed adjournment hearing date of June 25<sup>th</sup>.
2. The administrator indicated that applications for annual reassessments had been submitted by the tax assessors for the Townships of Bernards, Branchburg, Franklin, Green Brook, and Hillsborough, as well as for the Borough of Rocky Hill, and were in good order. The commissioners directed the administrator to mark the applications as approved and to forward them along to the Division of Taxation for final review and approval.

3. Educational Opportunities approaching were noted by the administrator, and they include the AMANJ annual 3 day seminar in Galloway Township, June 26<sup>th</sup> through 28<sup>th</sup>, and the annual Cape May seminar sponsored by the NJACTB, to be held August 26<sup>th</sup> through 30<sup>th</sup>. Administrator Vance noted that he was moderating a session on Thursday morning, August 29<sup>th</sup>, concerning the recent NJ Tax Court decision in Verizon v. Hopewell. He recommended that everyone attend this session, if possible.

OPEN TO THE PUBLIC

No comments were offered by any of the attendees.

There being no further business, the meeting was adjourned at approximately 12:27 PM.