

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 January 14<sup>th</sup>, 2020 – Regular Meeting  
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8 The January of 2020 regular monthly meeting of the Somerset County Board of Taxation was held at the  
9 Board of Taxation offices on January 14<sup>h</sup>, 2020 starting at 12:01 PM. The meeting had been advertised  
10 in accordance with State Law; upon roll call, Vice President Eader and Commissioners Pappas and Rosen  
11 were present. Tax Administrator Robert Vance and Deputy Tax Administrator Dawn Guttschall were  
12 also present. The following matters were discussed.  
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14 MINUTES OF THE PREVIOUS MEETING  
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16 The minutes of the December 10<sup>th</sup>, 2019 regular meeting of the Board of Taxation were submitted by  
17 the administrator to the commissioners for their approval. Approval of the minutes was moved by  
18 Commissioner Rosen and seconded by Vice President Eader. The roll was called and the minutes for  
19 that meeting were approved by all commissioners present.  
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21 CORRESPONDENCE:  
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- 23 1. Administrator Vance indicated that 4 new OPRA submissions had been received from M.  
24 Janucik on January 6<sup>th</sup> and that these were handled through the office of the county  
25 counsel. The materials responsive to her request totaled in excess of 85 pages.  
26

27 OLD BUSINESS:  
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- 29 1. Reassessment Districts: All reassessing districts had submitted timely progress statements  
30 to the administrator. Administrator Vance indicated that the 16 annual reassessment  
31 projects in Somerset should all be completed within the next month and that the 2020 book  
32 closing date was set for Monday, February 10<sup>th</sup> at 5 PM for all districts.  
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34 2. The current balance In the Trust Account was reported to be approximately \$455,000.  
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36 NEW BUSINESS:  
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- 38 1. Administrator Vance and Deputy Administrator Guttschall indicated that all appeals of  
39 added assessments for 2019 had been successfully concluded with the exception of two  
40 properties in Franklin Township, which were delayed due to inadequate notice. These two  
41 matters are now scheduled for a hearing on January 17<sup>th</sup>, but may be settled prior to that  
42 hearing date.  
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44 2. Administrator Vance reviewed two recent cases from the NJ Tax Court in some detail, which  
45 are as follow:

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50 NEW BUSINESS (Cont'd)

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52 a. Valentina Tartivita v. Borough of Union Beach: This is a case from Monmouth  
53 County heard by the Hon. Judge Sundar and decided on December 9<sup>th</sup>, 2019. The  
54 case addressed whether the freeze act applies to judgments involving properties in  
55 municipalities where an Annual Reassessment program is being conducted, which  
56 would include every town in Monmouth County, as well as 16 towns in Somerset  
57 County. It has been the position of this tax board that the Freeze Act does not apply  
58 in municipalities which conduct an annual reassessment program, as assessments  
59 may vary from year to year and applying a freeze would result in improper  
60 assessments. Judge Sundar's judgment does not agree, and she indicates that the  
61 Freeze Act should apply in annually reassessing districts. After discussion, it was  
62 decided by the commissioners and the administrator that the phrase "Freeze Act  
63 does not apply" will appear on all future judgements from this tax board. A  
64 legislative or regulatory cure for this situation is being sought by Monmouth and  
65 Somerset Counties.

66  
67 b. Jesse Wolosky v. Fredon Township and Michael and Penny Holenstein: This is a case  
68 from Sussex County, decided December 18<sup>th</sup> by the Hon. Judge Bianco. The case  
69 concerns an assessor who was being harassed by a property owner who, among  
70 other things, filed suit in the Tax Court to increase the assessment on the assessor's  
71 personal residence. The case was dismissed, and the trial court found that the  
72 plaintiff had acted improperly in filing a frivolous lawsuit. The Plaintiff was assessed  
73 approximately \$47,000 to cover the legal expenses of the assessor and the  
74 Township of Fredon.

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77 3. Educational Opportunities upcoming include the one day Monmouth Conference on  
78 February 5<sup>th</sup> 2020 in Eatontown, NJ, the annual Forsgate Seminar on Tax Appeals scheduled  
79 for March 12<sup>th</sup> at the Forsgate Country Club in Monroe, NJ, and the joint conference of the  
80 AMANJ and the Northeastern Regional Association of Assessing Officers, to be held in  
81 Atlantic City May 17<sup>th</sup> through 20<sup>th</sup>, 2020.

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83 OPEN TO THE PUBLIC: There were no questions or concerns expressed by any attendees at the  
84 meeting, which was then adjourned at approximately 12:35 PM.