

1 SOMERSET COUNTY BOARD OF TAXATION
2 27 Warren Street, 4th Floor
3 Somerville, NJ
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5 MINUTES OF THE MEETING
6 February 11th, 2020 – Regular Meeting
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8 The February of 2020 regular monthly meeting of the Somerset County Board of Taxation was held at
9 the Board of Taxation offices on February 11th, 2020 starting at 12:00 PM. The meeting had been
10 advertised in accordance with State Law; upon roll call, Vice President Eader and Commissioners Pappas
11 and Rosen were present. Tax Administrator Robert Vance and Deputy Tax Administrator Dawn
12 Guttschall were 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 January 14th, 2020 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 Pappas and seconded by Commissioner Rosen. The roll was called and the minutes for
19 that meeting were approved by all commissioners present.
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21 CORRESPONDENCE: None
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23 OLD BUSINESS:
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- 25 1. Reassessment Districts: All reassessment projects for the tax year of 2020 had been
26 completed successfully. New applications on form AFR-A should be coming in for the 2021
27 round of reassessments, and Bound Brook is the first town to submit a new AFR-A AS oif this
28 date.
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- 30 2. The current balance In the Trust Account was reported to be approximately \$449,757.
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32 NEW BUSINESS:
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- 34 1. Administrator Vance reviewed the status of the 2020 tax rolls, which were subject to closure
35 on Monday, February 10th. At this point in time, changes to the assessments can only be
36 accomplished through submission of assessor's petitions for change. A final date for the
37 receipt of such changes was set at February 24th, at 5 PM. Any changes still needed after
38 that date would have to be accomplished through the appeal process.
- 39 2. Administrator Vance informed the commissioners that once all changes had been submitted
40 to the board office and then entered into the system by Vital, revised values would then be
41 formulated for all district where changes were made. Once these figures are finalized, work
42 can begin on the 2020 Table of Equalized Values.
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- 44 3. Administrator Vance reported that all districts had completed their CNC-1 and 2 forms,
45 which report on the total values of new construction appearing on the added lists as well as
46 additional work reflected in the 2020 valuations but not included on the added lists.

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51 NEW BUSINESS (Cont'd)

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- 53 4. Administrator Vance and Deputy Administrator Guttschall reported on their attendance at
54 the annual Monmouth Conference held in Eatontown on February 5th, 2020. The
55 conference had been well attended and several topics of interest were addressed. The only
56 issue of concern was a discussion of the cost approach to the valuation of cell towers, which
57 did not seem directly applicable to New Jersey Assessment law as most of the equipment on
58 cell sites is treated as business personal property, not assessed locally. Our NJ assessment
59 valuations focus on the income approach to value. Nonetheless, the administrator felt that
60 the discussion was interesting in understanding some detail of cell site construction.
61
 - 62 5. The NJ State Abstract of Ratables, received in January, was briefly reviewed with the
63 commissioners.
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 - 65 6. Educational Opportunities upcoming include annual Forsgate Seminar on Tax Appeals
66 scheduled for March 12th at the Forsgate Country Club in Monroe, NJ, the NJACTB
67 sponsored conference for commissioners and administrators to be held at Mercer County
68 College on March 18th, the annual AMANJ seminar for tax assessors, to be held in Atlantic
69 City on May 17th through May 20th, and the annual Cape May NJACTB Educational
70 Conference which will occur the week of August 31st through September 4th.
71
 - 72 7. In discussion concerning recent legislation and tax court rulings, Administrator Vance
73 addressed NJ Senate Bill No. 2599. This bill proposes modifications to laws governing
74 eligibility for tax deductions (\$250) and full exemptions for certain qualified veterans,
75 eliminating requirement of "active service in a war zone" for a minimum of two weeks. This
76 bill would not become operational until an amendment to the NJ Constitution is approved
77 by the voters in November of 2020.
78
 - 79 8. Administrator Vance informed the commissioners that he would be a speaker for the
80 Leadership Somerset program, concerning local property taxation, on Wednesday, February
81 12th.

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83 OPEN TO THE PUBLIC:

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85 During the open session, Vice President Charles Eader noted that, due to the retirement of
86 Board President John Lore and the election of Commissioner Marano to the County Freeholder
87 Board, new appointees were to be added shortly. A local resident from Manville raised some
88 concerns with Senate Bill No. 2599, which were answered by the administrator. Following these
89 exchanges, the meeting was adjourned at approximately 12:30 PM.