

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 April 14th, 2020 – Regular Meeting
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8 The April of 2020 regular monthly meeting of the Somerset County Board of Taxation was held virtually,
9 due to the Covid 19 Pandemic, on April 14th, 2020 starting at 12:00 PM. The meeting had been
10 advertised in accordance with State Law; upon roll call, Vice President Eader and Commissioner Rosen
11 were attending on line. Tax Administrator Robert Vance and Deputy Tax Administrator Dawn Guttschall
12 were also attending on line. The following matters were discussed.
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14 SWEARING IN OF THREE NEW COMMISSIONERS
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16 Vice President Charles Eader introduced Somerset County Clerk Steve Peter, who administered the
17 oath of office to three newly appointed Somerset County Board of Taxation Commissioners, being
18 Michael Goldberg, a resident of Montgomery Township, Nina Jordan, who resides in Franklin Township,
19 and Francis Linnus, a resident of Hillsborough Township. All three new commissioners were then
20 congratulated by the remaining two commissioners and by all participating in the on line meeting.
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23 MINUTES OF THE PREVIOUS MEETING
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25 The minutes of the March 10th, 2020 regular meeting of the Board of Taxation were submitted by the
26 administrator to the commissioners for their approval. Approval of the minutes was moved by
27 Commissioner Rosen and seconded by Vice President Eader. The roll was called and the minutes for
28 that meeting were approved by Commissioner Rosen and Vice President Eader; the remaining newly
29 appointed commissioners were ineligible to vote on this motion.
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31 CORRESPONDENCE: None
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33 OLD BUSINESS:
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35 1. Reassessment Districts: AFR-A and AFR forms are under review at the Division of
36 Taxation owing to recent Tax Court decisions in Pella v. Paterson and Tartavita v. Union Beach.
37 There is a temporary hold on submission of these applications. Additionally, the ability or
38 necessity of assessors or their agents to perform full interior inspections is currently in doubt. A
39 possibility remains that interior inspections could be deferred until the second half of the year,
40 or they could also be deemed unnecessary during the current COVID 19 pandemic and state-
41 wide state of emergency. Administrator Vance indicated that he is participating on a panel with
42 other assessors, administrators and Division of Taxation personnel working to arrive at solutions
43 going forward. There remains a possibility that AFR-A forms already submitted may have to be
44 resubmitted using a modification of the existing AFR form.
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46 2. The current balance In the Trust Account was reported to be approximately \$426,452.70
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NEW BUSINESS

53 1. Weekly Appeal Volume is a report prepared by Deputy Administrator Dawn Guttschall. The
54 report is released every Monday, and the current report, released on Monday April 13th,
55 indicated that only 118 appeals had been filed as of that date. This was compared to a
56 volume of 287 as of the same point in time in 2019. The disparity is undoubtedly due in
57 great part to the current COVID 19 pandemic. Administrator Vance indicated that he does
58 expect final appeal volume to be below that of last year. He also informed the
59 commissioners that the appeal filing deadline has been extended until at least May 1st for
60 all districts, and may be further extended.

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62 2. Administrator Vance reviewed the 2020 Equalization Table, which was submitted in final
63 form to the commissioners for their approval. Administrator Vance reviewed portions of
64 the table and explained its purpose and function to the new commissioners. He commented
65 that the 2020 ratable base for the County of Somerset had increased by approximately
66 1.366% over 2019. He then asked for the commissioners to approve the table. On a motion
67 made by Commissioner Rosen and seconded by Vice President Charles Eader, the
68 commissioners voted unanimously to approve the 2020 Equalization Table. Administrator
69 Vance indicated he would circulate the table to the commissioners for their signatures and
70 forward the fully executed document to the Division of Taxation and to all interested
71 parties.

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73 3. Educational Opportunities: Administrator Vance informed the commissioners and all
74 attendees that all previously scheduled educational opportunities have been cancelled, and
75 that only the NJACTB Annual Educational Conference in Cape May, scheduled for August 31st
76 through September 4th, remains a possibility on the calendar. He also informed everyone
77 that the State is attempting to reschedule the required farmland course to a virtual program
78 sometime in the early summer, and that the current applications for renewal of CTAs would
79 not be subject to this requirement.

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81 4. While there was no public session in today's meeting, additional comments were made by
82 meeting participants. Commissioner Eader inquired as to whether the Farmland Course was
83 a requirement for renewal of the CTA for the commissioners as well as the assessors.
84 Administrator Vance informed everyone that the course is not mandated for serving
85 commissioners, only for sitting assessors in districts with at least one qualified farm
86 property. Deputy Administrator Dawn Guttschall discussed education for the new
87 commissioners, and Assessor Debra Blaney mentioned that she may be teaching PTA 1 and
88 2 in a virtual format later this spring. The next meeting of the tax board is scheduled to
89 occur, in a virtual format, on May 1st, which will be the annual reorganization meeting.

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91 The meeting was then adjourned at 12:49 PM.