

SOMERSET COUNTY BOARD OF TAXATION
27 Warren Street, 4th Floor
Somerville, NJ

MINUTES OF THE MEETING
May 1, 2020 - Reorganization Meeting

The May of 2020 Annual Reorganization Meeting of the Somerset County Board of Taxation was held via the internet, using the Zoom platform, on May 1st, 2020, beginning at 12:02 PM. The meeting had been advertised in accordance with State Law; upon roll call, Vice President Eader and Commissioners Rosen, Goldberg, Jordan and Linnus were in attendance. Tax Administrator Vance and Deputy Tax Administrator Guttschall were also attending, all via the internet. 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 2020 through April 30, 2021.

Commissioner Charles Eader was nominated to serve as President; the nomination was made by Commissioner Goldberg and seconded by Commissioner Linnus. Upon roll call vote, Charles Eader was elected unanimously to serve as President of the Tax Board for the coming year, through April 30th of 2021.

Commissioner Michael Goldberg was nominated to serve as Vice-President; the nomination was made by Commissioner Jordan and seconded by Commissioner Rosen. Upon roll call, Michael Goldberg was elected unanimously to serve as Vice President for the coming year, through April 30th of 2021.

Commissioner Rosen moved to prepare and furnish a resolution of thanks to the three commissioners who retired from the tax board this year, being commissioners Melonie Marano and Michael Pappas, along with President John Lore. The motion was seconded by Commissioner Linnus. Administrator Vance remarked that he would prepare an appropriate resolution for the board's consideration.

RESOLUTIONS

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

Resolution No. 2020-1: Establishing meeting dates for the period of June 2020 through April of 2021, 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. The next reorganization meeting date was set for May 1st of 2021, at noon.

Resolution No. 2020-2: 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. 2020-3: Appointing Robert M. Vance, Tax Board Administrator, as custodian of all Public Records of the Board of Taxation.

Resolution No. 2020-4: 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 14th, 2020 meeting were submitted by the administrator to the Commissioners for their approval. President Eader moved that they be approved, seconded by Commissioner Linnus. The roll was called and the minutes were approved as submitted, unanimously.

CORRESPONDENCE: None received

OLD BUSINESS

1. The administrator reported that he had discussed the filing of requests for annual reassessments with personnel at the Division of Taxation and that he was serving on a committee which would be revising rules and procedures governing these programs in NJ in light of recent tax court decisions. He indicated that the Division is leaning toward having all applications for annual reassessment filed on form AFR instead of AFRA, a possibility he did not agree with.
2. The administrator reported that the Trust Fund has a current balance of approximately \$426,452.70.

NEW BUSINESS

1. Administrator Vance reported that the current volume of appeal filings in Somerset County was 193 as of April 27th, 2020. The filing count as of a similar date in 2019 was roughly twice that number, something the administrator attributed to the COVID19 crisis, and the resulting fact that the appeal filing deadline has been extended by the Supreme Court of NJ to be 30 days following the declaration of the Governor that the current state of emergency was no longer in effect. As of the current time this is set to occur on May 8th, but this date is expected to be extended further. If the filing season does conclude on May 8th, hearings would be scheduled in late May and June, and in consideration of the volume both received and anticipated, the hearings should be concluded by the statewide deadline of June 30th.
2. The 2020 Final Equalization Table was presented by the administrator for the consideration of the commissioners. The preliminary equalization table had been reviewed at the prior tax board meeting, and the administrator indicated that no significant changes had been made to the table. It was accordingly approved by all commissioners, and the administrator indicated that he would circulate this electronically to the commissioners for their signatures. Once this was completed, the administrator indicated that he would sign and

then submit the finalized table to the Division of Taxation, which had already reviewed the preliminary table.

3. Educational Opportunities approaching have all been cancelled, with some on-line courses to be offered. Only the NJACTB week long annual educational conference in Cape May was still being planned, pending the restrictions that remain in place at the end of August.

OPEN TO THE PUBLIC

No public session occurred at the end of the meeting as the reorganization meeting was conducted on-line, using the Zoom platform.

There being no further business, the meeting was adjourned at approximately 12:48 PM.