

1 SOMERSET COUNTY BOARD OF TAXATION
2 27 Warren Street, 4th Floor
3 Somerville, NJ
4

5 MINUTES OF THE MEETING
6 October 13th, 2020 – Regular Meeting
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8 The October regular monthly meeting of the Somerset County Board of Taxation for 2020 was held on
9 October 13th starting at 12:07 in the first floor conference room at 27 Warren Street in Somerville.
10 Public access to the building remains restricted due to COVID19, since April of this year. The meeting
11 had been advertised in accordance with State Law and on line access was advertised on the tax board
12 website for anyone who was interested; no requests were received. Upon roll call, President Eader, Vice
13 President Goldberg and Commissioners Jordan and Linnus were present; Commissioner Rosen was also
14 attending electronically via Zoom. Tax Administrator Robert Vance and Deputy Tax Administrator Dawn
15 Guttschall were also attending. The following matters were discussed.
16

17 MINUTES OF THE PREVIOUS MEETING
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19 The minutes of the September 8th, 2020 regular meeting of the Board of Taxation were submitted by the
20 administrator to the commissioners for their approval. Approval of the minutes was moved by
21 Commissioner Linnus and seconded by Commissioner Jordan. The roll was called and the minutes for
22 that meeting were approved by all 5 commissioners.
23

24 CORRESPONDENCE:
25

26 Administrator Vance reported that he had received a very large package of documents
27 prepared by a property owner living in Manville, who also owned property in Hillsborough.
28 The documents were primarily addressed to the Hillsborough Township Chief of Police, Mike
29 McMahon. The documents were intended to infer that the Hillsborough Township Tax
30 Assessor had committed "fraud and malfeasance" by not indicating in the MODIV books that
31 her Hillsborough property contained 3 units, something which is unnecessary but was
32 nonetheless addressed in 2019 at the insistence of the property owner. The commissioners
33 suggested that the administrator contact the office of the Somerset County Counsel to make
34 them aware of this matter.
35

36 OLD BUSINESS:
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- 38 1. The current balance in the Trust Account was reported to be approximately \$472,411.
39

40 NEW BUSINESS:
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- 42 1. Administrator Vance discussed the current progress reports as submitted by the districts
43 performing annual reassessments. The performance of interior inspections during the
44 current COVID19 pandemic was proving problematic for all assessors and they were doing
45 their best to accomplish this task with the cooperation of individual property owners. He
46 told the commissioners that the Division of Taxation understood the difficulties this work
47 entails and that a reduction in the number of interior inspections was anticipated.

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52 NEW BUSINESS (Cont'd)

- 53
54 2. Administrator Vance reported that the Division of Taxation had forwarded new reports of
55 the coefficients of deviation for every municipality in the State of NJ. He reviewed these
56 reports, which are dated October 1st of each year. He reported that the new coefficients
57 were the best yet for the 16 municipalities in Somerset County which conduct annual
58 reassessment programs. Once again, the current coefficients of deviation were the best in
59 the State of NJ, with the 16 districts conducting annual reassessment in Somerset showing
60 an average coefficient of 6.452, and the 5 districts not conducting such a program in
61 Somerset exhibiting an average coefficient of 12.138. The average of all 21 districts falls at
62 7.806, which is still an excellent figure and compares favorably to all other county-wide
63 statistics in NJ. The Township of Bernards and David Centrelli were singled out for having a
64 current coefficient of 3.11 and a four year average coefficient of 3.65, demonstrably the
65 best in the State. Copies of the report were distributed to the commissioners and are
66 available on-line to all assessors.
67
- 68 3. Administrator Vance provided copies of the Director's Ratio table for all municipalities, a
69 report which also is issued annually on October 1st. This table contains the results of the
70 annual State ratio studies and the figures will be modified for the 16 districts which annually
71 reassess through the use of the Page 8 calculations. Franklin Township was singled out for
72 showing a drop to a ratio of 87.83%, which will be investigated further with the assessor.
73
- 74 4. Administrator Vance reported that the RFP for an updated system of MODIV and CAMA data
75 processing for the county of Somerset continues to be reviewed and revised with the
76 Somerset County purchasing department.
77
- 78 5. A number of tax appeal cases had been heard by only two commissioners during the
79 preceding month, and as two commissioners do not constitute a quorum, the hearings were
80 summarized by Administrator Vance for all of the commissioners. The appeals reviewed
81 were from the municipalities of Franklin, Montgomery, Warren and Watchung. After
82 review, the full board of commissioners was asked to support the preliminary decisions as s
83 offered by the sitting commissioners, or to offer alternate conclusions of market and
84 assessed value. After review of the cases, all of the commissioners present voted to
85 approve the decisions as formulated by the hearing officers; Commissioner Rosen did not
86 vote on the cases heard within Warren and Watchung, but did vote on the others.
87

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89 As the October 2020 meeting of the Board of Taxation was held using a combination of in –
90 person and online services, and no member of the public had expressed their intent to attend
91 the meeting via Zoom, no public portion of the meeting was conducted. The meeting was
92 adjourned at approximately 12:59 PM.
93

94 Prior to today's meeting, Administrator Vance assembled all of the assessors and commissioners
95 to discuss current market conditions and the effect these conditions might have upon the

96 October 13th, 2020
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98 Page Three

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100
101 2021 assessed valuations. The exchange of information was useful to all attendees, and the
102 administrator indicated that he would keep all assessors updated as further input was received
103 at the tax board offices.
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