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

MINUTES OF THE MEETING May 3rd, 2021 - Reorganization Meeting

The May of 2021 Annual Reorganization Meeting of the Somerset County Board of Taxation was held via the internet, using the Zoom platform, on May 3rd, 2021, beginning at 12:01 PM. The meeting had been advertised in accordance with State Law; upon roll call, President Eader, Vice president Goldberg and Commissioners Rosen, 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 2021 through April 30, 2022.

Commissioner Charles Eader was nominated to serve as President; the nomination was made by Commissioner Goldberg and seconded by Commissioner Jordan. 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 2022.

Commissioner Michael Goldberg was nominated to serve as Vice-President; the nomination was made by Commissioner Jordan and seconded by Commissioner Linnus. Upon roll call, Michael Goldberg was elected unanimously to serve as Vice President for the coming year, through April 30th of 2022.

RESOLUTIONS

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

Resolution No. 2021-1: Establishing meeting dates for the period of June 2021 through April of 2022, 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 2nd of 2022, at noon.

Resolution No. 2021-2: 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. 2021-3: Appointing Robert M. Vance, Tax Board Administrator, as custodian of all Public Records of the Board of Taxation. Deputy Administrator Guttschall will serve as an alternate and would become the custodian when Administrator Vance retires on August 1st.

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Resolution No. 2021-4: 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 13th, 2021 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:

Correspondence had been received from a resident of Manville the morning of the prior meeting, too late for the commissioners to be notified and review same. This correspondence will be addressed in an executive session at the end of today's meeting as it concerns a personnel matter.

Ongoing OPRA requests seeking property record cards as well as a separate request for technical information from the tax board vendor, Vital, was also discussed. These matters are yet to be resolved but Administrator Vance is working on both issues.

OLD BUSINESS

- 1. Appeal counts as received through April 30th were discussed; the last filing date is today, May 3rd at 4:30 PM. Volume is running well behind last year's, which in turn was well behind the prior year of 2019. The final count is expected to be in the area of 225.
- 2. The administrator reported that the Trust Fund has a current balance of approximately \$478,490.

NEW BUSINESS

- Administrator Vance discussed the arrangements for the upcoming appeal season, which
 will be largely dependent upon the COVID19 restrictions in place at the time of hearings. He
 estimated that the number of hearings will be reduced, reflecting the reduced appeal
 volume, and also stated that the State of New Jersey has not extended the appeal season
 this year as they had in 2020 so all appeal hearings must be concluded by June 30th.
- Administrator Vance reported that a new AFR had been received, submitted by Branchburg Township Assessor Fran Kuczynski. He reported that he had reviewed the application and that it was in order, and indicated that he would submit it to the State Division of Taxation for their approval.
- 3. Administrator Vance reported that the proposal for provision of MODIV and CAMA services as submitted by BRT had received approval by the County Board of Commissioners. The transition to BRT would be conducted in on-line training with two to five municipalities at a

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time, and all 21 municipalities were expected to be transitioned by the middle of June, whereupon the county office would transition.

4. Educational Opportunities

- A. The farmland Education session will be offered on line this year. It is required for any assessor with qualified farmland in their district. It is optional for commissioners and tax board personnel.
- B. The annual NRAAO conference will be held this year on-line, beginning May 23rd and extending through May 26th.
- C. The annual Cape May Conference of the NJACTB, cancelled last year due to COVID19, will be conducted this year either on-line, as a hybrid or entirely in person, August 30th through September 3rd.

OPEN TO THE PUBLIC

In the public session, a Manville resident who has submitted a large volume of correspondence and OPRA requests to the tax board inquired as to whether the commissioners had received and reviewed her most recent correspondence. The commissioners indicated they had and as the issues she discussed were related to personnel matters, the board voted to go into an executive session to discuss the matter.

There being no further business, the meeting was adjourned at the end of the executive session at approximately 1:37 PM. The next meeting of the board will be held on June 8th, 2021.