

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

5 MINUTES OF THE MEETING
6 December 12, 2023 – Regular Monthly Meeting
7

8 The December 12, 2023, regular monthly meeting of the Somerset County Board of Taxation was held at
9 3:30 p.m. in the County Tax Board office at 27 Warren Street, in Somerville, NJ. The meeting had been
10 advertised in accordance with State Law; upon roll call, President Goldberg, Vice President Jordan, and
11 Commissioners Linnus and Graner were in attendance. Commissioner Rosen was absent. Charles
12 Eader hosted the meeting. The following matters were discussed with no action taken:
13

14 MINUTES OF THE PREVIOUS MEETING
15

16 Minutes from the October 10, 2023 meeting were approved upon a motion by Commissioner
17 Graner and seconded by President Goldberg with a unanimous roll-call vote of the members
18 present.
19

20 Approval of the minutes of the November 14, 2023 meeting was tabled and will occur at the
21 January 9, 2024 meeting.
22

23 CORRESPONDENCE

- 24 • 12/4/2023, Division of Taxation: Memorandum on State Uniform Ethics policy on gift
25 acceptance.
26 • 11/20/2023, Division of Taxation: Reminder to issue an Order of Extension when revaluation
27 or reassessments are not completed by original order date.

28 OLD BUSINESS:

- 29 1. Current balance in Trust Account (\$450,174.15)
30 2. Status of OnBase records retention project. Waiting on IDs and formal downloads of the
31 OnBase Unity.

32 NEW BUSINESS:

- 33 1. Discussion: North Plainfield revaluation. Motion to approve the order for revaluation for North
34 Plainfield for the 2026 tax year was made by Commissioner Linnus, followed by a second
35 from Vice President Jordan. The motion was carried with a unanimous roll-call vote by all
36 members present. Adopted order will be sent to the Division of Taxation for final state
37 approval.
38 2. Monthly reassessment progress reports
39 3. Status of Raritan Borough revaluation
40 a. Municipal Funding has been secured
41 b. Engineering is working on the tax map updates
42 c. RFP should be distributed in January 2024
43 4. Reviewed the status of Added / Omitted appeals scheduled for 3:00 p.m. on December 12,
44 2023.
45 a. On agenda 33 appeals
46 i. Bernards – 1 Assessor appeal approved by unanimous roll-call vote on a
47 motion by Commissioner Linnus and a second by Vice President Jordan
48 ii. Bernardsville – 5 Assessor appeals (1 Stipulated) approved by unanimous
49 roll-call vote on a motion by President Goldberg and a second by
50 Commissioner Linnus
51 iii. Bound Brook – 2 Stipulated Assessor appeals

- 52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
- iv. Bridgewater – 1 Assessor appeal stipulated
 - v. Franklin – 3 Assessor appeals, 3 Petitioner appeals (2 withdrawn and 1 did not show for hearing). Assessor appeals approved by unanimous roll-call vote on a motion by Vice President Jordan and a second by Commissioner Linnus
 - vi. Green Brook – 1 Assessor appeal approved by unanimous roll-call vote on a motion by Vice President Jordan and a second by Commissioner Linnus
 - vii. Hillsborough – 5 Assessor appeals approved by unanimous roll-call vote on a motion by Commissioner Graner and a second by Vice President Jordan
 - viii. Montgomery – 1 Assessor appeal approved by unanimous roll-call vote on a motion by President Goldberg and a second by Commissioner Linnus
 - ix. Peapack and Gladstone – 3 Petitioner appeals affirmed without prejudice to the tax court
 - x. Warren – 6 Assessor appeals, 1 Petitioner appeal affirmed by quorum present during the hearing
 - xi. Watchung – 1 Petitioner appeal stipulated
5. Tax rates certified and distributed for Supplemental tax billing for School budget referendums on November 2023 ballot with bills to be delivered before 12/27/2023.
- a. Bridgewater / Raritan
 - b. Hillsborough / Millstone
6. Monmouth University study on efficiency of annual reassessment and in-house vs. third party inspections. Poll sent to all Assessors in Somerset County participating in the annual reassessment program.
7. Final Book close for 2024 tax year was approved by unanimous roll-call vote on a motion by Commissioner Linnus and seconded by Commissioner Graner.
- a. Non-Reassessment municipalities must have their book closed no later than close-of-business Thursday, February 1, 2024
 - b. Annual Reassessment municipalities must have their book closed no later than close-of-business Wednesday, February 21, 2024

82 EDUCATION:

- 83
84
85
- 1. December 15, 2023 - Somerset County Assessor's Association (SCAA) meeting to discuss feedback on utilization of the BRT platform by the Assessors. Meeting starts at 9:00 a.m. and lunch will be served.

86
87 PUBLIC SESSION

- 88
89
90
- 1. None Noted

91 ADJOURMENT

92
93
94
95

The meeting was adjourned at 4:25 p.m. following a unanimous all-in-favor vote on a motion by Commissioner Graner and seconded by Commissioner Linnue

96
97

The next regular meeting of the Somerset County Board of Taxation is scheduled for Tuesday, January 9, 2024, starting at 3:30 p.m.