

1 SOMERSET COUNTY BOARD OF TAXATION  
2 27 Warren Street, 4<sup>th</sup> Floor  
3 Somerville, NJ  
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5 MINUTES OF THE MEETING  
6 May 1, 2024 – Annual Reorganization Meeting  
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8 The May 1, 2024, annual reorganization 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, all members were present. Vice President Jordan,  
11 and Commissioners Rosen and Graner participated via ZOOM. Administrator Eader hosted the meeting  
12 and Deputy Administrator Guttschall attended. The following matters were discussed:  
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14 MINUTES OF THE PREVIOUS MEETING  
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- 16 • Minutes for 4/9/2024 meeting – Approved on motion by Commissioner Linnus and seconded  
17 by Commissioner Rosen.

18 REORGANIZATION

- 19 1. Leadership for the meeting was remanded to Administrator Eader to conduct the Election of  
20 officers for 2024 - 2025.
  - 21 • Commissioner Michael Goldberg was elected president unanimously on a motion by  
22 Commissioner Jordan and seconded by Commissioner Rosen.
  - 23 • Commissioner Nina Jordan was elected vice president unanimously on a motion by  
24 newly elected President Goldberg and seconded by Commissioner Graner.
  - 25 • Upon conclusion, leadership for the remainder of the meeting was remanded to President  
26 Goldberg.
- 27 2. **RESOLUTION 2024 - 2**, Schedule of regular meeting times (June 2024 – May 2025) was  
28 approved unanimously on a motion by Commissioner Graner and seconded by  
29 Commissioner Linnus.
- 30 3. **RESOLUTION 2024 - 3**, Adoption of Rules for the Somerset County Board of Taxation was  
31 approved unanimously on a motion by Commissioner Linnus and seconded by Commissioner  
32 Rosen.
- 33 4. **RESOLUTION 2024 – 4**, Appointment of Administrator Eader and Deputy Administrator  
34 Guttschall as custodian of public records was approved unanimously on a motion by  
35 President Goldberg and seconded by Commissioner Linnus.
- 36 5. **RESOLUTION 2024 – 5**, Establishing the legal ratio of 100% as the assessed value to true  
37 value ratio in Somerset County was approved unanimously on a motion by Commissioner  
38 Rosen and seconded by Commissioner Linnus.
- 39 6. **RESOLUTION 2024 – 6**, Advisement of no virtual public tax appeal hearings in 2024 was  
40 approved unanimously on a motion by President Goldberg and seconded by Commissioner  
41 Rosen.
- 42 7. **RESOLUTION 2024 – 7**, Reappointment of Somerset County Tax Administrator, Charles  
43 Eader effective 8/23/2024. Mr. Eader is also hereby vested with tenure effective with this  
44 reappointment. The resolution was approved unanimously on a motion by President  
45 Goldberg and seconded by Commissioner Rosen.

46 CORRESPONDENCE

- 47 • 4/13/2024, Jonathan Daigle, Associate Finance Professor at Monmouth University. Message  
48 regarding the analysis of annual reassessments across New Jersey.

- 49           • 4/15/2024, Division of Taxation. Reminder of state requirement for annual reorganization  
50 meetings of county tax boards.  
51           • 4/15/2024, Division of Taxation. Mandatory mailing of letter to be mailed with all farmland  
52 assessment applications regarding Cannabis operations.

53 OLD BUSINESS:

- 54           1. Current balance in Trust Account (\$432,741.86)  
55           2. New RICOH copier in place.

56 NEW BUSINESS:

- 57           1. **RESOLUTION 2024 – 8**, Approval of funds not to exceed \$3,500 from dedicated account to  
58 purchase give-away promotional items and gift basket for Cape May Educational Conference  
59 in August 2024 was approved unanimously on a motion by Commissioner Linnus and  
60 seconded by Commissioner Rosen.  
61           2. **RESOLUTION 2024 – 9**, Adoption of policy for Somerset County Tax board to pay for CTA  
62 continuing education registration for Tax Board Commissioners, Tax Board staff, Municipal  
63 Assessors and Municipal Assessor staff was approved unanimously on a motion by  
64 Commissioner Graner and seconded by President Goldberg.  
65           3. **RESOLUTION 2024-10**, Extension of North Plainfield revaluation to tax year 2027 was  
66 approved unanimously on a motion by Commissioner Graner and seconded by  
67 Commissioner Linnus. The resolution will be sent to the Division of Taxation for final  
68 approval.  
69           4. Approval of the 2025 Applications for Reassessment for Franklin, participating in the annual  
70 reassessment program was approved on a motion by President Goldberg and seconded by  
71 Commissioner Rosen.  
72           5. Readout summary of Petition of Appeals volumes  
73           6. Monthly reassessment progress reports  
74           7. Status of Raritan Borough 2025 tax year revaluation  
75           8. Scheduling the annual 2024 Tax Appeal hearings

76 EDUCATION

- 77           1. Annual Appraiser / Assessor Online Event, Tax Court Changes; Quantifying your Appraisal  
78 Report Comments. Thursday, April 18, 2024  
79           2. May 18, 2024 – Mercer County Assessor's Association Spring Farmland Assessment  
80 Seminar. Gravity Hill Farm in Titusville, NJ.  
81           3. May 19 – 22, 2024 – NRAAO Conference in Atlantic City.  
82           4. May 29, 2024 – Institute for Professional Development, "Daniel's Law Update" webinar.  
83           5. The 18th Annual Monmouth Conference will be held on Friday, June 7th, 2024, at the Oyster  
84 Point Hotel in Red Bank.

85 PUBLIC SESSION

86           No comments noted

87 ADJOURNMENT

88           The meeting was adjourned at 4:17 p.m. following a unanimous all-in-favor vote on a motion by  
89 Commissioner Linnus and seconded by President Goldberg.

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91           The next regular monthly meeting of the Somerset County Board of Taxation is scheduled for  
92 Tuesday, June 11, 2024, starting at 3:30 p.m.