

January 21, 2015
Regular Meeting
Sussex County Board of Taxation
Minutes

Open Public Meetings Act Statement

The Regular Meeting of the Sussex County Board of Taxation was opened by President John Fierro; with a reading of the Open Public Meetings Act, at 9:23 AM.

Followed by the: **Pledge of Allegiance**

Roll Call - Mr. George Conway; Present, Mr. Rich Ecke; Present; Mr. John Fierro, Present.

Approval of Minutes - December 17, 2014 – Regular Meeting

President John Fierro introduced the Minutes from the December 17, 2014 - Regular Meeting of the Tax Board, and asked if everybody had an opportunity to review them; Commissioners Ecke and Conway confirmed they'd had the opportunity to review the Minutes. Mr. Fierro asked if there were any comments, or questions; Commissioner George Conway and Rich Ecke said they had no comments or corrections. President Fierro asked for a Motion to approve the Minutes; Commissioner Conway made the Motion; Commissioner Ecke seconded; all in favor.

OLD BUSINESS:-

Petition of Appeal Packet (Regular) -

Melissa Rockwell, Tax Administrator, introduced an updated "Petition of Appeal" packet. The updates for 2015 were discussed, as well as the Comparable Sales Analysis Form from the State of New Jersey. Ms. Rockwell told the Commissioners she learned the "form" was not mandatory. As stated in the first paragraph of Form A-1 Comp. Sale (12/14), *This Comparable Sales Analysis Form is an organizer to help you determine if the equalized assessed value of your property exceeds the market value of your property and to aid you in presenting your argument to the assessor and, if necessary, the county tax board.*

The Commissioners offered some additional comments and suggestions to improve the appeal packet.

Office Construction -

President John Fierro asked Administrator Rockwell about the status of the office renovation/construction, and whether she thought the project would be completed by appeal hearings. Ms. Rockwell said she was waiting to hear from Mr. Joe Biuso, but that the project would probably not

be completed in time for the 2015 appeal hearings, and would go through another year with the hearing room as it is, presently.

OTHER BUSINESS

Conferences and Seminars -

Monmouth County Assessors Association -

Administrator Melissa Rockwell discussed the upcoming 9th Annual Monmouth Conference to be held on Thursday, February 5, 2015. She informed the commissioners of some of the topics and administrative/appraisal CEU's. Commissioner George Conway expressed his interest in attending the conference.

New Jersey International Association of Assessing Officers

The 13th Consecutive March full day seminar is to be held on Thursday – March 12, 2015 at the Forsgate Country Club in Monroeville Township, New Jersey. The program will provide six (6) hours of tax appeal related instruction and is designed for assessors, appraisers, attorneys, and anyone involved in the assessment appeal process.

Northeast Regional Association of Assessing Officers

The conference will be held from May 17 – 20, 2015 in Portsmouth, New Hampshire. The sessions will include a summary of current economic conditions as well as a forecast of things to come, Analyzing Income data for Mass Appraisal, Dealing with Trusts for Assessments, Convenience Store Appraisal, Utility Corridor Valuation, and the Community's Cost of Exemptions.

OPRA litigation -

Administrator Rockwell updated the Board on a mediation conference call (GRC Complaint No. 2014-378) scheduled for February, regarding an OPRA request for the transcription of a tax appeal hearing that was held on May 28, 2014.

Newton West vs. Town of Newton -

Administrator Rockwell informed the Board that she had been subpoenaed, as well as former Tax Administrator Carol Dennis, regarding a Tax Appeal that was directly filed with the State of New Jersey in 2010. At this point, they are not sure why they are being deposed; apparently this is a freeze act case, however, in 2011 the Town of Newton had a reassessment, and the value changed. Additionally, the Town of Newton had another reassessment in 2014.

Rutgers Course -

Ms. Rockwell informed the Board that she has been asked to teach Property Tax Administration II as well as the County Tax Administration course.

Retired Assessor, Maureen Kaman

President Fierro asked Ms. Rockwell for an update on Maureen Kaman's towns (Hamburg, Lafayette, Stanhope, Walpack). He requested an update on the transition to Assessor Jason Laliker; any potential issues the Board should know about. Mr. Fierro mentioned that we are now looking at an assessor that has eight (8) municipalities in the county; he's got 1/3 of the county – we just want to make sure everything is up to date.

Preliminary Equalization Table

Ms. Rockwell gave a brief update on the status of the 2015 Preliminary Equalization Table. It would be presented at the February meeting because not all of the 2015 Tax Books had been filed, and she wants it (preliminary equalization table) to be more accurate by including the current tax book information.

NEW BUSINESS

Municipal Reassessment/Revaluation Update – Township of Vernon

The following individuals from the Township of Vernon were in attendance:

Mr. Victor Marotta, Mayor
Ms. Lynne Schweighardt, Tax Assessor
Robert McBriar, Esq., Municipal Attorney
Mr. Dan Kadish, Council Member
Ms. Jean Murphy, Council Member

Ms. Rockwell passed out a spreadsheet of the criteria which is used in determining a Reassessment/Revaluation for a municipality. The report contains statistical data based on the Director's Ratio, the Directors Table of Equalized Valuations, and the Coefficient of Deviation as well as Tax Appeals. The Coefficient of Deviation has jumped to 17 which shows disparity amongst the assessed valuation within the town.

The sales for Vernon Township were reviewed; Ms. Lynne Schweighardt, Tax Assessor said she did not think the sales statistics were diverse enough. Ms. Rockwell asked about the foreclosure rate, and Mr. Victor Marotta, Mayor, elaborated. He said the town still had quite a few foreclosures, however, nowhere near the amount they had in 2011 and 2012.

Tax maps (digital) were discussed - the maps have been scanned; Mayor Marotta felt it would be at least one (1) year before they were completed. Much in-depth discussion continued, with pertinent information being exchanged between the Board, and the Township of Vernon.

President Fierro then asked if Vernon Township was comfortable refunding successful tax appeals. Mayor Marotta said that he was indeed comfortable with such refunds.

At this point, Mr. Fierro said there was a lot of data they would have to keep their eye on, and he made a suggestion to revisit the Vernon Township reassessment/revaluation discussion at a future date; with an open dialogue along the way. Mayor Marotta said he liked their communication and said he was thankful for it. It's a daunting task to balance everything, and Mayor Marotta thanked the Board for their judgment.

There being no further business to come before the Board, President John Fierro made a motion to adjourn the meeting at 10:37 AM, Commissioner George Conway seconded the motion; all in favor.

Respectfully submitted by,

Marylou Hennighan
County of Sussex
Board of Taxation