

February 17, 2016  
Sussex County Board of Taxation  
Regular Meeting  
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: **Salute to the Flag**

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

**Approval of Minutes** - January 20, 2016 – Regular Meeting

President John Fierro introduced the Minutes from the January 20, 2016 - Regular Meeting of the Tax Board; Commissioner George Conway made a Motion accept the minutes; Commissioner Rich Ecke Seconded the Motion.

**NEW BUSINESS –**

**Resolutions**

**Establish 100% as the Ratio of Assessed Value to True Value**

**Tax Appeal Hearings, Restriction of time during which appeals may be timely filed**

Melissa Rockwell, County Tax Administrator told the Board that she had prepared two Resolutions, one to set the values at 100% of the County Level, and the other one for late filing – to give Ms. Rockwell the authorization to send back the entire appeal packet, their fee as well as a Judgment, without having to be “heard” (for late filings). Commissioner George Conway made a Motion to accept both, Commissioner Rich Ecke seconded the motion; all in favor.

**New Farmland Application**

Ms. Rockwell told the Board that on the State of New Jersey portal she received the new Farmland Assessment Application Filing Deadline Extension Form; promulgated by the Director of the Division of Taxation in the Department of the Treasury, as required by law. Basically, it is an application for Filing an extension – Assessors may grant an extension of time for filing an FA-1 application and FA-1 Gross Sales form, but no later than September 1 of the pre-tax year, if the assessor is satisfied that failure to file by August 1 was due to (1) the owner’s illness and a physician’s certificate stating that the owner was physically incapacitated and unable to file by August 1; and the FA-1 & FA-1 G.S. forms are filed with the assessor, or (2) the death of the owner or the

owner's immediate family member and a certified copy of the death certification and the FA-1 & FA—1 G.S. forms are filed with the assessor by the owner or by the executor/executrix of the owner's estate.

### **AMANJ Spring Conference**

Ms. Rockwell told the Board that the AMANJ Spring Conference will be held April 21<sup>st</sup> – 22, 2016 at the Wyndham Hamilton Park Hotel & Conference Center, Florham Park, NJ

### **Commissioners Conference**

Ms. Rockwell handed out the information regarding the upcoming Commissioner's Conference to be held on Wednesday - March 16, as a reminder. Ms. Rockwell said she would have to sign the commissioners up for this, and she needs a commitment

### **New Jersey Association of County Tax Boards**

Ms. Rockwell attended the State Association meeting on February 16, and told the Board that the Association is watching a lot of the Bills; in particular, "publishing information." The association is trying to figure out security measures; most people don't realize their information is considered public. Most people believe the contents of their property record card is confidential, when in fact, it is considered public information.

Atlantic City was another topic of conversation; the Atlantic County Freeholders feel they have some say over how the assessment function takes place. Atlantic County currently has a pilot program in place, and one of the things they'd like to do is to make their "County" office hire field representatives to assist the assessors'. There was also a "pocket veto" to take the Casino's off the tax roll completely - there would be a ripple affect across the State; Ms. Rockwell wanted to make the Board aware of these issues.

### **OTHER BUSINESS**

#### **Office Reconstruction Project**

President Fierro asked Ms. Rockwell if there was any update as far as the office re-construction. Ms. Rockwell told him that "Facilities" have been in, they've measured, and she has not received anything back as far as the Material List; obviously they are not going to start any construction now.

#### **Mod-IV Vendor Demonstration**

Ms. Rockwell reminded the Board that they previously discussed going to "Bid" for a Mod-IV Vendor, but they will have to hold-off until the latter part of the year, because the busy season is fast approaching.

#### **Sussex County Assessors' Association**

Ms. Rockwell told the Board that the Sussex County Assessors Association has invited Mr. Raska from MicroSystems, along with Scott Holzhauer, to their meeting on March 2, 2016, to discuss the program (MicroSystems), and how to prepare comparable sales.

## **OLD BUSINESS**

### **Vernon Township**

President Fierro asked County Tax Administrator, Melissa Rockwell, if the Board of Taxation office has had any feedback from Vernon Township concerning the Revaluation. Ms. Rockwell told the Board that the office hasn't yet received the Order back from the State of New Jersey. Mr. Fierro asked Ms. Rockwell to follow up with the Assessor (Lynne Schweighardt) to make sure she has had some conversation with the new Mayor; Mr. Fierro stressed transparency, and indicated he didn't want the town to be "blind-sided" as far as the "Ordered" Revaluation. Mr. Fierro told Ms. Rockwell and the Board, that he wants to have good communications with the largest municipality in Sussex County.

### **Revaluation Review**

### **Township of Sparta**

Ms. Rockwell told the Board that Sparta Township has just finished their Revaluation for 2016 and she introduced Mr. Robert Brescia, Project Manager at Appraisal Systems, Inc. and Mr. Joseph Ferraris, Tax Assessor from the Township of Sparta. Mr. Ferraris discussed the Appraisal Systems (ASI) website and all that it encumbered as far as neighborhoods, and sales, designed to keep the public well informed about the whole revaluation process. Mr. Ferraris handed out statistical data and a neighborhood map concerning Sparta Township and the 2016 revaluation. Meetings with property owners started in mid-December and they finished up the first week in February.

Mr. Robert Brescia told the Board that Appraisal Systems, Inc. (ASI) had 481 hearings; 29 days of "informal" hearings with property owners, including phone hearings up to two (2) days of the Tax Book printing. Property owners were encouraged to review their property record card along with a "PDF" explaining the Property Record Card. A final letter was sent to all the property owners who didn't respond to an interior inspection request (approximately 1,300); reminding them that this was their final chance to let them (ASI) inside the property in order to get the information correct; approximately 13% did not respond.

Mr. Brescia, Mr. Ferraris, and the Board, continued to discuss in greater detail; sales, neighborhoods, topography, site value, land formula's, and other statistical data concerning the 2016 Revaluation in the Township of Sparta.

President John Fierro asked Mr. Brescia and Mr. Fierro if they anticipated a large number of appeals in Sparta. Both said there was really no way of knowing, but both said they were confident that most appeals would be defensible.

### **Township of Andover**

Mr. Jack Marchione, Tax Assessor appeared before the Board to discuss Andover Township and the 2016 Revaluation. Mr. Marchione told the Board they really didn't get started until the beginning of July because their maps took so long, but given Andover's size they were able to do it, and the revaluation firm spent most of their time in July, August, September, and October, doing the inspections. During that time, they had a very good Public Relations seminar; there were several. Mr. Marchione told the board there seemed to be a "total lack of interest" where the property owners were concerned.

Mr. Robert Brescia, Project Manager, Appraisal Systems, Inc., told the Board there were 182 informal hearings. Inspection-wise, they got into about 80% of the properties, and they sent out 360 estimate letters to all the home owners, trying to get back in. Mr. Brescia said he had numerous discussions with Jack, concerning the neighborhoods, adjustments for lakefront properties, topography, etc.

Mr. Breacia asked the Board to look at the spreadsheet he handed out, and they went over certain statistical details regarding tax impact; residential and commercial properties, and the detailed neighborhood map. Mr. Brescia said there was no major "shift" in any particular area or neighborhood; it was pretty steady across the board.

Mr. Marchione summarized for the Board, that from a Public Relations standpoint, he felt that the negative reactions from the public were minimal; there were some, but most of it was really unjustified. If there was a legitimate concern, it was addressed quickly. Mr. Marchione told the Board he wasn't expecting a great deal of property tax appeals this year.

President John Fierro said he was happy to hear that things went smoothly, and the fact that there was little resistance, sends a message to the Board that people are satisfied with the work.

### **Equalization**

Ms. Rockwell told the Board that the Equalization Table wasn't prepared because she'd just received it the day before and she didn't have the Andover Township Tax Book to make sure the numbers were absolutely correct.

### **Meeting Cancellation**

Commissioner George Conway made a Motion to cancel the Regular meeting for March 16, 2016; President John Fierro seconded the Motion; all in favor.

There being no further business to come before the Board, President John Fierro asked for a Motion to adjourn the meeting at 10:50AM, Commissioner George Conway seconded the motion; all in favor.

Respectfully submitted by,

Marylou Hennighan  
County of Sussex  
Board of Taxation