

March 19, 2014  
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 9:18 AM.

Followed by the: **Pledge of Allegiance**

**Roll Call** - Mr. George Conway; Present – Mr. John Fierro; Present - Mr. Rich Ecke; Absent

**Approval of Minutes** -

February 19, 2014 – Regular Meeting

President Fierro asked if Mr. Conway had an opportunity to review the Minutes from the last regular meeting, and then asked if there were any comments or questions. Commissioner George Conway said he had no comments or corrections, and he made a Motion to accept the minutes from the February 19<sup>th</sup> meeting. President Fierro seconded the Motion; all in favor.

**2014 Preliminary Equalization**

President Fierro asked if Mr. Conway had an opportunity to review the preliminary equalization table; Mr. Conway said he had, but would like to compare it to last years (2013) Final Equalization Table so he could see where the biggest changes were.

**2014 Educational Stipend**

A new Resolution was presented to the Board with an adjustment to the language stating “upon completion, proof of continuing education credits be provided to the Sussex County Board of Taxation.” The Resolution emphasized once again, the Stipend is \$500.00 per Assessor, per year (although previously there were no issues in that regard).

President Fierro made a Motion to approve the 2014 Educational Stipend; Commissioner Conway Seconded the Motion; all in favor.

Melissa Rockwell, County Tax Administrator submitted an application for the Educational Stipend on behalf of Therese dePierro, Borough of Hopatcong Tax Assessor; for the upcoming Northeast Regional Association of Assessing Officers Conference in May.

## **Old Business –**

### **Revaluation/Reassessment Update (2014)**

President Fierro welcomed Mr. Glen Sherman from Appraisal Systems, Inc. and asked him for an update regarding the Revaluations and Reassessments that were completed for 2014.

Mr. Sherman provided the Board with a 2014 Revaluation Report for: Township of Stillwater, Township of Hampton, Borough of Hamburg, and a 2014 Reassessment Report for: Borough of Franklin, Town of Newton, and Township of Hardyston. President Fierro thanked Mr. Sherman for the “Report(s)” and said they were an excellent tool in the clarification of a Reassessment or Revaluation.

Mr. Sherman discussed the report in detail with the Board: Neighborhood Maps, Final Tax Impacts, Neighborhood Studies information; as well as Residential Tax Impacts. Mr. Sherman informed the Board of how many property owners scheduled meetings to discuss their new assessments with Appraisal Systems, Inc.

President Fierro said he appreciated the update, and the report, and he thanked Mr. Sherman for attending the meeting. Additionally, Mr. Fierro thanked Mr. Sherman for posting the “Tax Impact” information on the ASI website, and for sharing the sales information with the Public.

## **Revaluation Update:**

### **Township of Sparta**

Joseph Ferraris joined Mr. Sherman and discussed the status of the Revaluation in the Township of Sparta (2016). Mr. Ferraris said the township’s tax maps were being reviewed by the State, and although there was a Personnel change, he expected to hear from them in the near future; he hoped that it wouldn’t be too much longer before they’re approved.

### **Borough of Andover**

The status of the Revaluation in Andover Borough was discussed. Mr. Ferraris, Tax Assessor said he had six (6) good (usable) sales in the Borough. He said the governing body is in favor of a Revaluation, but Mr. Ferraris had some concerns about the tax maps, and he felt the State would require him to resubmit them for approval because of all the postponements due to a lack of sales in Andover Borough. Glen Sherman made a suggestion to do a Hybrid Reassessment with 100% inspections. Mr. Ferraris said that since the “Township” of Andover is doing a Revaluation to be

completed for 2015, he would like to do a reassessment (hybrid) in the “Borough of Andover” to be completed for 2015; it would make sense to do both of the municipalities at the same time. Melissa Rockwell, County Tax Administrator told Mr. Ferraris that he would have to fill out an application in order to switch from a Revaluation to a Hybrid Reassessment.

### **Other Business**

#### **FTR Hearings Audio System**

Ms. Rockwell, County Tax Administrator made mention of a Maintenance Contract Agreement that was received for the new County Tax Board Recording System. Although she was waiting for a response from the Vendor to find out specifically what would be covered under the Contract.

### **New Business**

#### **Sussex County Assessors’ Association**

The following members of the Sussex County Assessors’ Association were present:

Penny Holenstein, Scott Holzauer, Kathleen Kieb, Maureen Kaman, Joseph Ferraris and Jason Laliker

Penny Holenstein, President of the Association, spoke first; on behalf of her peers, and introduced the concept of moving into the (Monmouth County) “Assessment Demonstration Pilot Program” which keeps the Assessors’ in their local offices; as they are now, and it keeps the County Tax Board intact; as it is now. However it changes the assessment dates for appeals and it requires Annual Reassessments. The legislation, allows for two additional counties to become “Demonstration Pilots” and the Association thinks Sussex County might be a good candidate for the program; they were hoping the Board would discuss it with them. Information was exchanged between the Sussex County Assessors’ Association and the County Tax Board, regarding costs, financing, education, training, and the Bill (number S2234), etc. Scott Holzauer said he thought the timing would be good for this program; the appeals seem to be a little bit slower and most of the towns have been revaluated or reassessed.

President Fierro asked about initial costs for the program (the short term hit). Penny Holenstein said that initially, there would be an expense (for the County Tax Board) up front - to get two (2) towns onto the same Vendor; and to provide CAMA to the Assessors, the first year only. After that, the municipalities would be paying for the program. Also, ten (10) hours of training would be the responsibility of the County Tax Board; to be paid out of the Board of Taxation “Trust Fund.” President Fierro asked about staffing; the smaller towns could be affected, and the costs involved.

After much discussion, President Fierro asked if it was too premature to find out about a “sampling” of municipalities in Monmouth County, to determine projected costs. He stressed that he wanted to be “fiscally responsible” in that regard. President Fierro said he would like more information; how will it affect every municipality in the county as a whole.

There being no further business to come before the Board, President John Fierro made a Motion to Adjourn the Meeting at 11:38 AM; Commissioner George Conway Seconded the Motion; all in favor.

Respectfully submitted,

Marylou Hennighan