

July 15, 2015
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 9:17 AM.

Followed by: **Salute to the Flag**

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

Approval of Minutes -

May 5, 2015 – Regular Meeting

President John Fierro introduced the Minutes from the May 5, 2015 - Regular Meeting of the Tax Board, and asked if Commissioner Rich Ecke if he had an opportunity to review them, and were there any comments or questions; Commissioner Ecke said he had none. President John Fierro made a Motion to approve the Minutes; Commissioner Rich seconded the Motion; all in favor.

NEW BUSINESS –

2015 Tax Rate Certification Sheet

Melissa Rockwell, County Tax Administrator said all tax rates were listed on the sheet with the exception of Frankford and Stillwater. The Collector still hasn't returned the "Explanation of Computed Tax Rates for Stillwater Township," and Frankford has an issue with the Open Space figure, so both towns were omitted. President John Fierro asked for a Motion to approve the 2015 Tax Rate Certification as it stands. Commissioner Rich Ecke made the Motion and President Fierro Seconded the Motion; all in favor.

The Board of Taxation Commissioners reviewed the tax rates sheet in more detail and made a few brief comments concerning some of the upcoming Revaluation Towns and the possibility of a Revaluation and/or Reassessment in the future.

2015 President's Report

Ms. Rockwell presented President Fierro with the President's Report which contains statistical data from the 2015 Regular Tax Appeal season. Mr. Fierro reviewed the report, made a few brief comments, and then certified the report.

Property Tax Deductions (Amended)

Ms. Rockwell explained to the Board, that an error was made on the PD-65.15 Part I report; submitted to the State of New Jersey, certifying the total of Senior Citizen's Deductions for each of the 24 municipalities within the County of Sussex.

The State Division of Taxation; upon their review of the report, found an error on Branchville Borough's PD-65.10 report, that was submitted to the Sussex County Board of Taxation in May. The Branchville Borough Tax Collector corrected the mistake and forwarded a revised copy of the report to the Division of Taxation. Victor Morada, Division of Taxation informed Marylou Hennighan of the error, so that the PD-65.15 Part I report could be corrected; and an amended report could be certified by the County of Sussex Board of Taxation and returned to him. The amended report was promptly certified by the County Tax Board.

Educational Stipend Application

Ms. Rockwell submitted an Educational Stipend Application on behalf of Penny Holenstein, Assessor – Township of Stillwater, for her attendance at the Association of County Tax Boards upcoming Educational Conference – August 31, 2015 through September 4, 2015 – Cape May, New Jersey. President Fierro approved and signed the stipend application.

Written Correspondence

Ms. Rockwell presented a letter from Joseph A. Pojanowski III, Esq., who represented his client (TSZ CO, LLC v. Township of Montague). He appeared for a Tax Appeal Hearing, received a Memorandum of Judgment, and a Stipulation of Settlement for 2016. Mr. Pojanowski asked the Board to correct the Memorandum of Judgment to reflect the Settlement for "2016" and said the language should be included on the Judgment.

Ms. Rockwell said she believed the Board didn't really have any jurisdiction to sign-off to a future number; the Board's only concern is the current (2015) year; the assessments for the current year, and valuation as of October 1st of the pre-tax year.

President Fierro told Ms. Rockwell she was correct, and he reiterated that the "verbiage" on the Stipulation of Settlement did specifically note "2016," and that the Stipulation is an agreement between the municipality, and Mr. Pojanowski (TSZ CO, LLC).

Ms. Rockwell presented another letter from Mr. Christopher M. Justino, Wantage Township. Mr. Justino filed an appeal with the Board of Taxation, but did not file with the Township of Wantage.

Mr. Justino received a "hearing notice" from the Board of Taxation office - however, he said he was unable to attend the hearing on that particular date. The hearing was subsequently rescheduled to June 30th - however, Mr. Justino said he'd never received the second hearing notice.

According to NJ Statute, all tax appeals must be heard by June 30th of the current tax year, unless an extension was previously requested; the Board's final day of hearings was in fact, June 30th. President

Fierro suggested Ms. Rockwell write a letter to Mr. Justino, and recommend he appeal to the New Jersey State Tax Court. Ms. Rockwell said she would write to Mr. Justino, as well as Mr. Pojanowski.

Ms. Rockwell presented a third (3rd) letter she'd received on July 14th, from Ms. Hastrup, (Vernon Township), who made unfavorable accusations regarding her property assessment appeal proceedings. President Fierro read the letter and made mention that Ms. Hastrup was represented by Dominic P. DiYanni, Esq., and any and all correspondence pertaining to this case should be directed to her legal representative, unless notice is received that he's not representing her; plus, she (her attorney) can appeal to state tax court.

President Fierro recommended Ms. Rockwell keep the letter on file; no further correspondence is necessary because of the fact she is represented by an attorney.

EXECUTIVE SESSION

Ongoing Litigation

OTHER NEW BUSINESS –

There being no further business to come before the Board, President John Fierro made a Motion to adjourn the meeting at 10:19AM, Commissioner Richard Ecke seconded the motion; all in favor.

Respectfully submitted by,

Marylou Hennighan
County of Sussex
Board of Taxation