

October 15, 2014  
Regular Meeting  
Sussex County Board of Taxation  
Minutes

The Regular Meeting of the Sussex County Board of Taxation was opened by President, John Fierro; at 9:17 AM.

Followed by the: **Pledge of Allegiance**

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

**Approval of Minutes** - September 17, 2014 – Regular Meeting

President John Fierro introduced the Minutes from the September 17, 2014 Regular Meeting of the Tax Board, and asked if there were any comments, or questions; Commissioner George Conway said he had no comments or corrections. President Fierro made a Motion to approve the Minutes; Commissioner Conway seconded the Motion; all in favor.

**NEW BUSINESS**

**Maureen Kaman, Assessor/Borough of Hamburg**

President Fierro told the Board that Maureen Kaman wanted to attend the meeting to discuss some issues she was having in Hamburg.

Tax Administrator, Melissa Rockwell said Maureen wanted to come in; she felt there were some issues in Hamburg, and she had expressed the desire to file for a Compliance Plan. Ms. Rockwell asked her to get as much information together as possible, and it would be discussed with the Board.

However, after reviewing some of the Borough's data, Maureen decided the borough was not as bad as she previously thought, and she said there were only four (4) homes in the "Bluffs" that were causing her some concern after she'd done the 2014 "Added's."

Maureen said she still needs to review a bit further, and if it needs to be revisited she will bring it back to the Board.

**Open Public Meetings Act Statement**

At this point, President Fierro apologized to the Board because he forgot to read the Notice of Publication; he proceeded to read the "Open Public Meetings Act," and apologized again.

## **Table of Equalized Values**

Ms. Rockwell told the Board she had received the Director's Table, and she passed it to the Commissioners for their review. President Fierro said he thought the "County" looked pretty good – the ratios had stabilized. The Board discussed individual municipal ratios in detail and discussed usable sales, and certain market trends.

## **Educational Stipend**

Ms. Rockwell presented an Educational Stipend on behalf of Joseph Ferraris, Assessor, Hampton Township, for a Farmland Seminar he attended in Hunterdon County. President Fierro signed the application as approved.

## **Email Correspondence**

Ms. Rockwell provided the Commissioners with a copy of an email from Mr. Jim Dougherty, Wantage Township Administrator, which included an attachment (a letter from property owner William H. Gettler).

Mr. Gettler's letter referenced another letter dated August 20, 2014, written by Sussex County Tax Administrator Melissa Rockwell, to the Township of Wantage, regarding an error in calculating the 2014 County Library and County Health Tax Levies. Mr. Gettler felt the error should have been corrected immediately with the 2014 4<sup>th</sup> Quarter, November 1, 2014 tax payment by immediately issuing corrected Tax Bills to every taxpayer in the county.

President John Fierro asked if Ms. Rockwell responded to the email, to which Ms. Rockwell replied, "yes, it was responded to by a telephone call to Mr. Dougherty." He then asked how this would be rectified in the future.

Ms. Rockwell said she sat down with Bernard Re, County Treasurer, and also spoke to MicroSystems, the County Tax Board software vendor about the issue, and she learned there was no safeguard in place as far as proof reading certain numbers when calculating tax rates. The municipality gets a breakdown of their portion of the tax rate; and the numbers that go into it, but the only numbers that don't print out, are the numbers that are input into the County Budget.

In the future, we are going to print out a preliminary "Abstract of Ratables" for Mr. Re's review, which would help him because he prepares a spreadsheet of all the numbers in advance; so he could just match the numbers. Usually he checks the Abstract, but typically we don't give Mr. Re the Abstract until all of the tax rates are in.

Upon further discussion with Mr. Re, it was concluded, he really can check the numbers prior to, and after the rates are published, it's really not as important (as it is before). Melissa will give Mr. Re the Abstract and he will be able to check his numbers with her numbers, and also, she will give him a copy of the "breakdown of the tax rates" that the municipalities receive - and have to "sign-off" - which Mr. Re doesn't currently receive.

To rectify the situation; for the 2015 billing cycle, we will add a line into the Abstract, or somehow denote that a direct credit was made back to each municipality. "We're still working on how that's going to appear in the Abstract because it's a program; well established, and the Vendor is not sure if a new line or column will be added, or it will be denoted by an asterisk, but there will be something in the Abstract that does reflect that amount."

In the end, Ms. Rockwell said she and Mr. Re discussed how to rectify and handle the situation through the DCA (Department of Community Affairs), and we did what we were instructed to do. President Fierro reiterated: - protocol was followed according to the "State." He added the State has history with this based on prior occurrences. The County Tax Board should follow whatever protocol is necessary.

It was an unfortunate error - a mistake was made; a human error. It was caught, and as soon as it was caught, it was brought to everyone's attention, and action was taken. Unfortunately it happened; we'll move forward, and we'll make sure it doesn't happen again.

### **Table of Equalized Values**

Administrator Melissa Rockwell studied Vernon Township and provided coefficients, ratios and appeal statistics to the Commissioners; she has not yet shared the information with Vernon Township. The township's maps are still an issue; a Reassessment/Revaluation is likely in 2017.

Some of the map problems might be the same type that Mr. Ferraris, Sparta Township Assessor experienced regarding "match lines" on private roads, around certain lake communities. Commissioner Conway said he asked Mr. Ferraris to share all his information with Lynne Schweighardt, Vernon Township Assessor, in that regard.

The Board discussed many different variables regarding the Township of Vernon, such as the size of the town; line items, mileage and distance, condominiums, different "resort-type" locations, such as Black Creek, Crystal Springs, and the old Playboy Club etc.

### **Tax Court of New Jersey**

Administrator Melissa Rockwell presented a "court opinion" (Michael and Cynthia Lucarini v. Township of Morrestown) to the Board regarding "Added Assessments." The appeal was filed incorrectly by an assessor, and the matter went on to State Tax Court. The Judge explains the differences of "Added Assessments," and it was an informative case that the Commissioners would find both interesting, and useful.

### **OLD BUSINESS**

#### **Office Renovation**

Ms. Rockwell handed out a copy of the floor plan for the Commissioners' to review; the plan was discussed in great detail.

### **Woodland/Farmland Seminar**

Ms. Rockwell updated the Board on the status of the Farmland Seminar to be held in November. A speaker is in place, and she is currently looking at Camp Linwood-MacDonald, Sandyston Township, as the venue for the seminar.

### **Sparta Township Contract for Revaluation**

Ms. Rockwell presented a Revaluation Renewal of Contract for the Township of Sparta, to the Commissioners for their review.

### **State Meeting – State of New Jersey**

Ms. Rockwell informed the Board of an upcoming State Meeting in Trenton, where the Gloucester County Assessor would be there to answer any questions regarding the County Assessing Pilot Program.

There being no further business to come before the Board, Commissioner George Conway made a motion to adjourn the meeting at 9:57 AM, President Fierro seconded the motion; all in favor.

Respectfully submitted by,

Marylou Hennighan