

October 19, 2016
Sussex County Board of Taxation
Regular Meeting - Reorganization
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 9:32 AM.

Followed by: **Salute to the Flag**

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

Approval of Minutes - September 22, 2016 – Regular Meeting

President John Fierro introduced the Minutes from the September 22, 2016 – Regular Meeting of the Tax Board, asked if everybody had had an opportunity to review them, and if there were any comments or questions? Commissioner Ecke said had reviewed the minutes and didn't have any comments or questions. President Fierro asked for a Motion to approve the Minutes. Commissioner Ecke made a Motion, President Fierro seconded the Motion; all in favor.

NEW BUSINESS –

Petition of Appeal / 2016 Disabled Deduction - \$250.00

Joseph V. Ferrara (Block 29/Lot 38) vs. Borough of Hamburg (Municipal Attorney Richard Clemack, Esq.)

Property owner Mr. Joseph V. Ferrara, Borough of Hamburg, was introduced and was sworn in before the Board. Mr. Ferrara said he missed the application filing deadline because did not receive the application via Regular U.S. Mail, and felt the town should have sent a courtesy "reminder" notice. Mr. Ferrara felt he was qualified for 2016, just as he was in past years.

After listening to Mr. Ferrara's testimony, President John Fierro told him that statutorily, the Board of Taxation had no authority to usurp a statutory requirement; the Board cannot change a statute. If there was something incorrect, the Board would have the latitude to adjust, but something statutorily, the Board is obligated to stand by that Statue and has very little/if any "wobble room" to adjust. Although the Petitioner may be right in suggesting a second communication; it doesn't sound like (statutorily) the municipality, is obligated to do so, that would have to be brought up to the governing body of that municipality and maybe they could change their standard operating procedures. As unusual as it may sound, the tax collector does not fall under our jurisdictional responsibility, the tax assessor does. We can't tell them how to operate, that would have to come under the governing body of that municipality, which would be the mayor and counsel. Attorney Richard Clemack read out loud NJSA54:4-8 44(a); both to the Board, and Mr. Ferrara.

After much discussion, President John Fierro made a Motion to Affirm, Commissioner George Conway seconded the Motion; all in favor.

Mr. Ferrara thanked the Board and said he appreciated the opportunity to be heard.

Township of Sparta/Joseph Ferraris, Tax Assessor

Mr. Joseph Ferraris, Township of Sparta Tax Assessor was sworn in before the Board. Before Mr. Ferraris' testimony, Melissa Rockwell, County Tax Administrator, asked permission to first read a complaint letter from Mr. Curtis, Township of Sparta, dated August 2, 2016. Ms. Rockwell passed along the letter to the Board, and briefly told them that Mr. Curtis' complaint was mostly about the 2016 Revaluation procedure, as well as Appraisal Systems, and how they did the job. However, Ms. Rockwell noted that Mr. Curtis never filed an appeal.

Mr. Ferraris told the Board that Mr. Curtis, (or his attorney) had phoned the Assessor's office to set up a meeting to discuss the Assessment. Mr. Ferraris agreed to a meeting and said after October 1st would be a good time, because he would be reviewing the values for next year. Mr. Ferraris told the Board that to-date, no one has reached out to him yet to take a look at it (assessment). Mr. Ferraris told the Board that he remembered receiving a letter from either Mr. Curtis, or his attorney at the beginning of the year. However, the Tax Book had already been certified, so Mr. Ferraris recommended they file an appeal, and perhaps it could be settled before a hearing; a tax appeal was never filed.

Ms. Rockwell told the board the reason she invited Mr. Ferraris to attend the Regular Meeting was two-fold. One, was to look at Sparta Township's Ratio (after the Revaluation), which is 96.53, (Page-8 Ratio last year was 97.96), so basically - on target. Next year will be a true indication of what the Ratio will be after the Revaluation.

Ms. Rockwell told the Board, the other reason she invited Mr. Ferraris to attend the meeting, was because there seemed to be an issue on the "membership lots" or "club lots," in Lake Mohawk (Lake Front vs. off-the-Lake). The Board and Mr. Ferraris discussed in detail some of the statistical data concerning the Lots, and their assessed values in certain neighborhoods. Ms. Rockwell told the Board that she felt there were some VCS "coding" (clerical) issues.

President John Fierro told the Board that uniformity was extremely important, and asked them to consider whether Sparta Township Assessor, Joseph Ferraris, should be given the latitude or flexibility to visit and correct the assessed values on all the "Lots." More discussion ensued regarding the Lake Mohawk Community Membership Lots. Ms. Rockwell recommended that Mr. Ferraris come back to the December meeting to discuss his findings.

In addition, Ms. Rockwell told the Board she wanted to make them aware that she may be sending an employee(s), or herself to Sparta Township to assist Mr. Ferraris who is currently understaffed, to which President Fierro agreed, and discussed his concerns regarding an understaffed Assessor's Office.

OTHER BUSINESS –

Required Continuing Education Seminar for Farmland Assessment

Melissa Rockwell, County Tax Administrator presented the Board with an invitation to Duke Farms for a required continuing education seminar for farmland assessment, sponsored by the State of New Jersey, Division of Taxation. She read a section of Patricia Wright's (Deputy Director, State of New Jersey, Property Administration) letter, that states: *County Tax Administrators are the first-line supervisors of the assessment function of the municipal assessors and the County Boards of Taxation sit in judgment for appeals of Farmland Assessment matters. Therefore, to preserve the integrity of the adjudications of your appeal bodies, I expect the Administrators and Commissioners to be in attendance for these sessions. At the initial sessions, preference will also be given to County Tax Administrators and County Tax Board Commissioners so they can provide assistance to assessors who will not be in early attendance.*

2017 Director's Ratios

Ms. Rockwell discussed the Ratio in Hopatcong Borough, 88.80%, which is not terribly low at this point, but should be on the "watch list." President Fierro asked Ms. Rockwell about the last reassessment; two (2) years ago, and asked if the values were rising. He also asked if the values were rising specifically on the lake front properties. President Fierro asked about the Coefficient(s), to which Ms. Rockwell told him that she didn't think they were published yet.

Monmouth County Court Case

Administrator Melissa Rockwell informed the Board that the Monmouth County Website (njactb.org), which is a record search of the entire State of New Jersey, and its counties and municipalities, where there is access to property owners' names and blocks & lot, was being sued by Realty Data for the IP addresses of everyone who accesses the NJ records website. The Association's contention is that releasing IP addresses is a potential security issue, and a privacy issue. Ms. Rockwell told the Board that basically Monmouth County is devising a privacy notice disclaimer in order for anyone to use this website and for us to upload our information into that website, and they're giving terms, and we have to sign it in order to authorize Monmouth County to put our MOD-IV data up.

There being no further business to come before the Board, President John Fierro made a Motion to adjourn the meeting at 10:18AM, Commissioner George Conway seconded the motion; all in favor.

Respectfully submitted by,

Marylou Hennighan
County of Sussex
Board of Taxation