

December 16, 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 9:33 AM.

Followed by: **Salute to the Flag**

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

Approval of Minutes - October 14, 2015 – Regular Meeting

President John Fierro introduced the Minutes from the October 14, 2015 - Regular Meeting of the Tax Board, and asked if everyone has had an opportunity to review the Minutes, and if there were any comments or questions; Commissioners Ecke and Conway answered “no.” President Fierro asked for a Motion to approve the Minutes. Mr. Ecke made a Motion to approve, Mr. Conway seconded the Motion; all in favor.

NEW BUSINESS –

Added/Omitted Appeal Hearings

The following were Introduced, and all parties sworn in for the following Municipalities:

Borough of Andover/Jason Laliker, Tax Assessor (conflict)
Block 26 Lot 15.03 Assessors Appeal

Township of Green/Penny Holenstein, Tax Assessor; Richard Stein, Esq.
Block 16.01 Lot 8 (2014) Assessors Appeal
Block 16.01 Lot 8 (2015) Assessors Appeal

Township of Stillwater/Penny Holenstein, Tax Assessor; Richard Stein, Esq.
Block 3101 Lot 13 Assessors Appeal

Borough of Franklin/Scott Holzhauer, Tax Assessor; Robert McBriar, Esq.
Block 2101 Lot 20 Assessors Appeal

Town of Newton/Scott Holzhauer, Tax Assessor; Robert McBriar, Esq.
Block 6.04 Lot 15 (2014) Direct Appeal
Block 6.04 Lot 15 (2015) Direct Appeal

Township of Hardyston/Scott Holzhauer, Tax Assessor; Joseph Bock, Esq.

Block 17	Lot 5.04	Assessors Appeal
Block 17	Lot 6.02	Direct Appeal
Block 60	Lot 22 C157	Assessors Appeal

Township of Sparta/Joseph Ferraris, Tax Assessor; Richard Stein, Esq.

Block 4030	Lot 17	Assessors Appeal
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Township of Vernon/Robert McBriar, Esq.

Block 151.09	Lot 2 (2014)	Assessors Appeal
Block 151.09	Lot 2 (2015)	Assessors Appeal
Block 43	Lot 5	Assessors Appeal

Township of Wantage/Kristy Lockburner, Tax Assessor; Brian M. Hak, Esq.

Block 15	Lot 10.03	Assessors Appeal
Block 41	Lot 5.01	Direct Appeal
Block 134	Lot 1	Assessors Appeal
Block 121	Lot 15.36	Assessors Appeal

The 2015 Added/Omitted Hearings have been recorded, adjudicated, processed and filed accordingly. All correspondence is available for review at the Sussex County Board of Taxation Office: 83 Spring Street, Suite 301, Newton, NJ 07860.

OTHER BUSINESS –

Status Report – Revaluation/Township of Andover

Jack Marchione/Tax Assessor; Joseph Bock, Esq.

Mr. Marchione, Tax Assessor appeared before the Board to formally request an extension for the completion of the 2016 Revaluation for Andover Township. The revaluation is going smoothly; as is typical, there was a presentation to the township council recently, and as per the status report, the numbers were pretty much finalized, and the letters to property owners were scheduled to go out this week. Hearings are going to begin the week after Christmas, and run through January. Mr. Marchione said he doesn't see a major shift in any one particular area that raises a "flag," and he thought overall the big picture looked good. However, obviously you have your "outliers" – some people are going to go up higher in taxes than what you might expect, but the vast majority is pretty much staying "in-line."

President Fierro asked Mr. Marchione how much time he thought would be needed; Mr. Marchione said he would like to have everything finalized by the end of January. Administrator Melissa Rockwell requested a copy of the Letter (to the property owners) be sent to the Tax Board office, so that the office can properly assist the property owners who might call with questions, or for more information.

President Fierro made a Motion to approve an extension for Andover Township's Revaluation to February 1, 2016; Commissioner George Conway seconded the Motion; all in favor.

Status Report-Revaluation/Township of Sparta

Joseph Ferraris, Tax Assessor

Mr. Ferraris, Tax Assessor appeared before the Board to give an update on the status of the Sparta Township Revaluation; Mr. Ferraris said that due to illness, a representative from the Revaluation firm would be unavailable to assist with the update.

Mr. Ferraris said the valuations have been completed; but the revaluation firm is still working on some “estimate” inspections and will continue to do so. The letters are being mailed out to property owners sporadically; some each week for organizational purposes. The revaluation company has started scheduling informal hearings at Town Hall, for anyone who is interested, and they’re also providing copies of Property Record Cards to verify accuracy, before the 2016 Tax Book is certified.

Board President John Fierro asked Mr. Ferraris about the “numbers,” and whether or not he’d had a chance to look at neighborhoods. Mr. Ferraris said everything is on the website - there is a direct link to the Sparta page at “Appraisal Systems” website, everything is updated as the revaluation moves along. They originally had a Power Point presentation, the revaluation “Inspectors”, the introductory revaluation letter, and the brochure that was originally mailed out.

At this time, there is a sample of the “valuation” letter, all the neighborhoods (that have been mailed out) and values in those neighborhoods; block & lot, property location, square footage, lot size, assessment, and the increase. There are pictures of the sales listings for 2014 and 2015, and the “tax impact” - preliminary valuation (2015 vs. 2016). There is a tax worksheet where you plug in your old assessment vs. the new assessment, a list of non-usables, as well as “how to read your property record card.” There is a lot of information, however, the problem that Mr. Ferraris sees is, when the property owner’s get the letter, they use the current tax rate (2015) x the new assessment (2016) and wonder why their tax dollars are going up. Board President Fierro asked Mr. Ferraris if he thought there would be a large docket of appeals for next year.

Revaluation is a mass appraisal; Mr. Ferraris said he is comfortable with the “numbers,” but they still have a long way to go, with the letters going out, and the telephone calls coming in, as well as online scheduling, and ironing out any scheduling conflicts. Informal hearings are taking place both during the day and in the evenings, whatever is needed.

Moving forward, Mr. Ferraris stressed the importance of not closing the Tax Book for Sparta Township too early, especially if property owners are still calling for appointments with the revaluation firm. Commissioner George Conway asked if Mr. Ferraris needed an extension to February 1, 2016; Mr. Ferraris said they might not be able to close the book until the end of February.

President Fierro asked if closing the book the end of February would affect the Board of Taxation in any way; Ms. Rockwell, County Tax Administrator, said closing the book that late would affect Equalization; it has to be done prior to February 15, 2016. Because the Sussex County Board of Taxation has a deadline, it was suggested the Tax Book for Sparta Township be closed on Friday – February 12, 2016.

Mr. Ferraris asked the Board if they had any other questions for him. Mr. Fierro said he had no further questions, and to let the Board know if they can do anything between now and then, and with that said, President Fierro made a Motion to approve the extension for Sparta Township’s Revaluation to February 12, 2016, Commissioner Conway seconded the Motion; all in favor.

2015 Educational Stipend

Ms. Rockwell introduced an Educational Stipend request on behalf of Kristy Lockburner, Tax Assessor, Township of Wantage, for her attendance at the "Forsgate" Tax Appeal seminar. Commissioner George Conway made a Motion to approve the Educational Stipend, President Fierro seconded the Motion; all in favor.

Seasonal Help

Tax Administrator, Melissa Rockwell produced a letter that she intends to send (instead of a Resolution) regarding Seasonal Help; in light of all the job acquisitions that have been coming across her desk, she is seeing a lot of Confidential Assistants. Confidential Assistant is what we used to have, it's non-represented, so they don't have to be a member of the Union in any way, shape, or form, so I think we are going to request Confidential Assistant to Mr. Tappan in lieu of a Seasonal employee and this person will be on an "as needed" basis with a salary cap of \$15,000.00. President Fierro asked Ms. Rockwell if she'd had any preliminary discussions with Mr. Tappan to which Ms. Rockwell answered "no," I'm just going to send a letter.

Office Reconstruction

Ms. Rockwell said she met with Mr. Biuso to discuss different aspects of the project. They still haven't given her an exact start date, and now it's getting late; the possibility of having the "Hearing Room" done for this year's (2016) hearings is not looking good. President Fierro asked Ms. Rockwell if she'd had any conversations with Freeholder Graham. Ms. Rockwell said she had seen Mr. Graham a couple times, and they had discussed it, and actually the last time she saw him, he went directly to Mr. Biuso, and that's why the meeting was set up; and so he is following up on this project.

Currently, we have \$205,826.00 in the Trust Account. One of the issues that came up was exactly what we wanted to do; new carpet was discussed; a separate A/C unit for the hearing room, and certain new furniture - we will get new desks for the appellant. The other issue is to authorize Ms. Rockwell to "okay" certain expenditures, with a cap that it can't be over \$50,000.00 (or \$20,000.00) or whatever amount you deem appropriate. Ms. Rockwell said she would have a Resolution prepared for the next meeting.

President Fierro asked Ms. Rockwell if she had some budgetary numbers for her desired "wants," and Ms. Rockwell said she would get a list from Mr. Biuso; he didn't have that list compiled. Ms. Rockwell was hoping to have it available for the next meeting, and will go over the price list and determine where a cap might be so she doesn't have to keep coming back to the Board for approvals.

Township of Vernon

At the last meeting, the Board discussed inviting the Township of Vernon to talk about Revaluation/Reassessment. President Fierro said because there will be a change in leadership, it would make the most sense to wait until the new administration is in place, and get them up to date as far as our past conversations with the prior administration, and where we'll be moving forward. We'll make sure we're all still on the same page, as we were with the prior administration; we had good open line of communication with them, and would like to carry that type of relationship with the new administration, and wish them well. The Township of Vernon should be invited to the next meeting in January, let's move forward with that.

New Jersey Association of County Tax Boards

The NJACTB has decided to host a Commissioners Course “Challenges of today’s Commissioners. Ms. Rockwell provided the Board with a “Save the Date.” She said the association would like to discuss Rules of the Court, uniformity, etc.; they’re getting some pretty good speakers.

Mr. Joe Keslo

Ms. Rockwell told the Board about the passing of Mr. Keslo, who was not only an employee of the Tax Board, but he was also a Commissioner. On behalf of the County Tax Board, a Bereavement arrangement was sent, and a Thank you note was received from Mr. Kelso’s Family.

Regular Meeting – Thursday December 17, 2015

President John Fierro made a Motion to cancel the additional meeting scheduled for Added/Omitted Hearings (Thursday – December 17, 2015).

There being no further business to come before the Board, President John Fierro asked for a Motion to adjourn the meeting at 10:29AM, Commissioner Rich Ecke seconded the motion; all in favor.

Respectfully submitted by,

Marylou Hennighan
County of Sussex
Board of Taxation