

BURLINGTON COUNTY BOARD OF TAXATION

49 Rancocas Rd Mt. Holly, NJ 08060

County Commissioner's Board Room

MINUTES REORGANIZATION MEETING

MAY 1, 2023

MEETING CALLED TO ORDER @ 9:00am

OPEN PUBLIC MEETING NOTICE

This meeting is convened in accordance with the provisions of the Open Public Meetings Act P. L. 2001 Chapter 404 Law of the State of New Jersey. This meeting is being held in person for a public purpose with the use of virtual technology via WebEx for accommodating purposes of an appeal in accordance with Resolution 2021-13 adopted 10-14-2021 and the protocol of the New Jersey State Tax Court. Let the official Minutes reflect that adequate notice of this meeting has been provided by newspaper advertising, the county bulletin board for such notices, filing same with the county clerk, and posted on the Board of Taxation web page.

ROLL CALL

Tax Board Commissioners roll call		
	PRESENT	ABSENT
Commissioner Kennedy	X	
Commissioner Holley	X	
Commissioner Foote	X	
Commissioner Katz	X	
Commissioner Valenzano	X	

X – in person x – teleconference V – virtual

Also present: Administrator Carlos, M. Taylor, P. Loos, C. Delapenha, A. Jaquez

PLEDGE OF ALLIEGENCE

Motion to close the regular meeting and open the Reorganization meeting.

Motion: Commissioner Holley

Second: Commissioner Katz

All in favor YES

Any Opposed NO

Administrator Carlos asked for nominations for president of the Board.

Let the record show that Commissioner Katz nominated Commissioner Kennedy

Second: Commissioner Foote

All in Favor YES

Any Opposed NO

Administrator Carlos asked for nominations for vice president of the Board.

Let the record show that President Kennedy nominated Commissioner Holley

Second: Commissioner Katz

All in Favor YES

Any Opposed NO

Motion to close the Reorganization meeting and Reopen the Regular Meeting

Motion: Commissioner Foote

Second: Commissioner Valenzano

All in Favor YES

Any Opposed NO

Resolution 2023-1 Adoption of the Annual Meeting Notice

Resolution 2023-2 Designation of Custodian and Deputy Custodian of the Records

Resolution 2023-3 Authorization of the tax administrator to not accept late filing.

Resolution 2023-4 100% County Equalization

Resolution 2023-5 Adoption of technology and evidentiary hearing protocols

MINUTES: Approval of the Minutes of the meeting of April 21, 2023

Tax Board Commissioners roll call				
	Motion	2nd	Approve	Abstain
Vice President Holley			X	
Commissioner Valenzano			X	
Commissioner Katz		X	X	
Commissioner Foote	X		X	
President Kennedy			X	

APPEALS – At the meeting of April 21, 2023, a continuation of the appeal was motioned and approved for today’s hearing date for a follow up to an investigation of the farmland size clarification and actual activity and location of the 5 acres.

Motion to Deny the property for not farming 5 acres per P. L. 1964, c. 48 Farmland Assessment Act

Medford Township - Block 402 Lot 2.01 O'Brien Holdings LLC

Tax Board Commissioners roll call				
	Motion	2nd	Approve	Abstain
Vice President Holley		X	X	
Commissioner Valenzano			X	
Commissioner Katz			X	
Commissioner Foote	X		X	
President Kennedy				X

Let the record indicate that President Kennedy did not sit for the appeal hearing and recused himself from the Board for deliberation and judgment stating that he knew the petitioner.

CORRECTION OF ERRORS/ADMINISTRATIVE CHANGES – part of the process of Review, Revise, and Correct the Tax Assessment Record

TDV ratables to exempts.

Pemberton Borough
 Beverly City
 Burlington Township

Tax Board Commissioners roll call				
	Motion	2nd	Approve	Abstain
Vice President Holley		X	X	
Commissioner Valenzano			X	
Commissioner Katz			X	
Commissioner Foote	X		X	
President Kennedy			X	

OLD BUSINESS

Old business: Daniel’s Law – Officially went into effect January 12, 2023

Burlington County has received 1,158 names of covered persons, that is an additional 3 names since our last meeting of April 28th or average 115.5 names per month.

Mr. Githens – OPRA OR APPEAL Administrator Carlos stated that a letter received December 20, 2022, was first treated as an OPRA request. Administrator Carlos, with the guidance of the county solicitor’s office sent a response letter. A second letter received by Mr. Githens prompted the same response letter from Administrator Carlos that also included an OPRA form to be completed. He did not respond to the written request to fill out the OPRA form. The OPRA request is considered completed.

Further, Administrator Carlos stated that she is working with the AG’s office who considered the correspondence from Mr. Githens as a complaint against his taxes. Administrator Carlos sent by regular and certified mail a request to have Mr. Githens file a tax appeal for each property with a deadline for April 28, 2023, at 4:30pm. If the applications are filed with the Board a hearing will be scheduled for May 15, 2023. Administrator Carlos

stated that this will also require a request from the Director Division of Taxation for an extension of the appeal hearing for both Southampton and Medford if necessary.

NEW BUSINESS

Received correspondence from Monmouth County Board of Taxation of three legislative directives.

#1 Asking for a legislative change from the regular calendar to the alternative calendar amending NJSA 54:1-105 to require the adoption of the alternate calendar throughout the State.

- a. There are three counties on the alternative calendar and 18 on the regular calendar.
- b. Pushback from tax administrators who fear change.
- c. Debit and Credit Adjustments
- d. 3rd and 4th quarter manual adjustments
- e. Tax court matters and material depreciation adjustments.
- f. Alleviates the tensions between assessor and collector – TDV effective dates.
- g. There are many benefits and no costs to implement the alternative calendar.

#2 Asking for a legislative change to modify statutory law and/or regulation NJSA 54:3-21 for the threshold to file assessment appeals directly to the tax court without first filing with the County Board of Taxation

- a. Class 4A, 4B, and 4C exception to file directly to tax court if prior year's tax bill exceeded \$50,000.
- b. \$50,000 equivalent of a \$2.50 tax rate and a \$2 million assessment
- c. Proposed shift is intended to take immediate advantage of the purpose of County Boards of Taxation
- d. Increase filing fees that address the reduction of budget dollars in the trust fund that supports the County Board of Taxation workload and take a burden from the Tax Court
- e. The alternative calendar provides fiscal stability by addressing more assessment disputes before the certification of the current year general tax rate.

#3 Asking to modify statutory law/regulation amendment to NJSA 54:3-26 AND 54:51A-8 AND NJAC 18:12A-1.13 Freeze Act for freezing of property assessments of appeal judgments.

- a. 1. Appeal change for year of reduction and two following years
 - a. Meant to protect property owners from a punitive assessor.
 - b. Before the current age of computers and direct oversight
- b. 2. To provide a reward to a taxpayer for having to go through the appeal process

This rule can be adjusted with a reassessment or revaluation but not with annual reassessment under the Monmouth County Plan. Burlington is not affected currently but would be affected if a district made the decision to go to the yearly reassessment and that I can see forthcoming.

To clarify, the request for the modification to include districts who do annual reassessments to be included in the exception to the freeze act for those districts who do not do annual reassessments.

The members of the Board requested to contact the legislative members who represent Burlington County to meet and discuss the three items to understand their position on each issue.

REPORTS

Administrator

NJACTB – no meeting in May, Next meeting is June 20, 2023.

June is when we are expected to receive the information for the conference in August.

Commissioners

No reports

TRAINING/CONTINUING EDUCATION

OPEN TO THE PUBLIC

No comment(s) from the public

CLOSED TO THE PUBLIC

NEXT MEETING TO BE HELD ON Tuesday May 16th.

MOTION TO ADJOURN

Motion: Commissioner Katz

Second: Commissioner Holley

ALL IN FAVOR: YES

Meeting was adjourned at 10:03am

Respectfully Submitted by

Eileen R Carlos

electronically signed 5/12/2023
at 2:41pm

Eileen R Carlos, CTA
Administrator