

BURLINGTON COUNTY BOARD OF TAXATION

49 Rancocas Rd Mt. Holly, NJ 08060

County Commissioner's Board Room

MINUTES

MARCH 24, 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 by virtual technology via WebEx beginning at 9:00am until its conclusion of virtual appeals followed by in-person meeting until the conclusion of the regular meeting 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 Commissioner roll call		
	PRESENT	ABSENT
President Kennedy	X	
Vice President Holley	X	
Commissioner Foote	X	
Commissioner Katz	X	
Commissioner Valenzano	X	

X – in person x – teleconference V – virtual

PLEDGE OF ALLIEGENCE

MINUTES: Approval of the Minutes of the meeting of March 14, 2023

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

APPEALS – 9am Virtual (15)

Burlington City

Fieldsboro Borough

Maple Shade Twp

Moorestown Twp

Palmyra Borough

Willingboro Twp

APPEALS – 9:30am In Person

Beverly City
Bordentown City
Bordentown Twp
Burlington City
Chesterfield Twp
Maple Shade
Moorestown
North Hanover
Palmyra Boro
Pemberton Twp
Shamong Twp
Tabernacle Twp
Willingboro

APPEALS WERE CALLED AND JUDEMENTS WERE RENDERED FOR VIRTUAL AND IN PERSON CASES LISTED ABOVE.

Burlington City

- **Burlington City Appeal #05-2300003** for summary hearing.
- Mr. Ying, petitioner, appeared before the board in person to argue his case.
- The municipality offered \$162,000 as value to the property for stipulation.
- The petitioner and municipality agreed with the value.
 - A Motion was made by Vice President Holley
 - Seconded by President Kennedy to approve the \$162,000 value stipulated.
 - All in Favor Commissioners Katz, Valenzano, Foote, Vice President Holley & President Kennedy

Mount Laurel Township

- **Mount Laurel appeal #24-2300002L** at the 3/14/2023 hearing the Board motioned to dismiss for non-appearance.
- Paul Tannenbaum of Zipp & Tannenbaum attorney's requested to have the appeal revisited to the Board. Mr. Tannenbaum was directed to speak to the assessor and municipal attorney for the approval to reconsider.
- Mount Laurel agreed to revisit the appeal with Mr. Tannenbaum and has stipulated the value.
- The Board is asked to acknowledge the desire to revisit and settle the case by stipulation.
 - MOTION to reinstate case and accept stipulated matter: Commissioner Katz
 - SECOND: Commissioner Foote
 - ALL IN FAVOR: Commissioners Katz, Valenzano, Foote, Vice President Holley, and President Kennedy

MOTION TO APPROVE THE APPEALS AS WITHDRAWN, STIPULATED, AFFIRM WITHOUT PREJUDICE (AWOP)

Beverly City
Moorestown Twp
Bordentown City
Burlington Twp
Hainesport Twp
Maple Shade Twp
Mount Laurel Twp
North Hanover Twp
Pemberton Twp
Shamong Twp
Willingboro Twp

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

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

Include but not limited to:

TDV exempt to ratable.

TDV ratable to exempt.

Demolition (material depreciation)

Sketch clerical error.

Subdivisions

State Tax Court Settlement

Municipal purchase

Lot consolidation

New Qualified Farmland

\$250 deduction approvals and removals

Veteran

Widow of Veteran

Disabled Person

Senior Citizen

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

APPLICATION FOR FULL REASSESSMENT PROGRAM – (NOT FOR ANNUAL REASSESSMENTS) TO BE FILED WITH BURLINGTON COUNTY BOARD OF TAXATION – MEDFORD TOWNSHIP

Tax Board Commissioner 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 1,067 names of covered persons, that is an additional 50 names since our last meeting of March 14th.

There are currently 3 OPRA Requests for the MOD IV files as redacted.

The 2023 Commissioner's Conference – no cost to the Board

Topics:

NJACTB proposed Legislative Changes

Compliance Plan – Start to Finish

Daniel's Law update

An Update to the Alternative Assessment Calendar

Third party property tax appeals

Recent court decisions

NEW BUSINESS

DISCUSSION: Willingboro and 100% assessment review and implementation with 100% inspections internal and external. The discussion entails a program that Willingboro has in place that has been a past practice for at least 35 years. It is voluntary for the seller; however, the title companies are aware of the program and understand to call the assessor for inspections and updates for the property. More conversation to follow.

REPORTS

Administrator

TRUST FUND and Filing Fees. While the appeals have diminished so has the fund that pays for education, supplies, and equipment to run the office. A discussion on the future of funding the Boards of Taxation in the 21 counties in NJ.

Commissioners

No reports

CORRESPONDENCE – no correspondence

TRAINING/CONTINUING EDUCATION

AMANJ conference to be held in New Brunswick, NJ Wednesday May 31st and Thursday June 1st.

OPEN TO THE PUBLIC

No comment(s) from the public

CLOSED TO THE PUBLIC

NEXT MEETING TO BE HELD ON FRIDAY APRIL 21, 2023, FOR APPEALS AND REGULAR BUSINESS

Think about virtual or in person.

MOTION TO ADJOURN

Motion: Commissioner Katz

Second: Commissioner Foote

ALL IN FAVOR: Commissioners Katz, Valenzano, Foote, Vice President Holley, and President Kennedy

Meeting was adjourned @ 11:31am

Respectfully Submitted by

Eileen R Carlos

Eileen R Carlos, CTA
Administrator