

**Regular meeting minutes of the board held Tuesday, January 16, 2018**

The following are the regular meeting minutes of the Cape May County Board of Taxation held on January 16, 2018 at 2:00 p.m. in the Old Court House building at 11 North Main Street, Cape May Court House, NJ.

The notice of this meeting was mailed to The Press, Cape May County Herald and The Gazette newspapers published in Cape May County, and posted on the bulletin boards in the offices of the County Clerk, Board of Chosen Freeholders, and the Tax Board on April 20, 2017.

Those in attendance were James Cafiero, Jr., Elizabeth Barry, John McCann, John Snyder, and LuAnn Wowkanech.

The meeting was opened on a motion by LuAnn Wowkanech, seconded by James Cafiero and carried.

The prior meeting minutes were approved on a motion by LuAnn Wowkanech, seconded by Elizabeth Barry and carried.

The following corrections of the tax duplicate were approved on a motion by LuAnn Wowkanech, seconded by Elizabeth Barry and carried.

Avalon Borough  
1 Application

Perrotta, Julia  
B: 33.04 L: 51  
Reduce Assessment for 2018(-\$244,700)

Cape May City  
2 Applications

Marullo, Calogero  
B: 1125 L: 15  
Pro-rate S1 for 2017

Marullo, Calogero  
B: 1125 L: 15  
Remove S1 & V1 for 2018

Cape May Point  
3 Applications

Borough of Cape May Point  
B: 20 L: 3  
Change from Class 2 to 15C for 2018

County of Cape May  
B: 32 L: 25  
Change from Class 1 to 15C  
For 2018

County of Cape May  
B: 32 L: 27  
Change from Class 1 to 15C for 2018

Dennis Township  
2 Applications

State of NJ, DEP  
B: 31 L: 25  
Change from Class 4A to 15C for 2017

State of NJ, DEP  
B: 31 L: 25  
Change from Class 4A to 15C  
For 2018

Lower Township  
5 Applications

Seaverns, Michael P  
B: 247 L: 39  
Add V1 & D1 for 2017

Murphy, Catherine  
B: 368.03 L: 8  
Pro-rate S1 for 2017

Hammerstein, Gertrude M  
B: 749 L: 4.06  
Pro-rate S1 for 2017

Middle Township  
7 Applications

State of NJ, DEP  
B: 2 L: 2  
Change from Class 1 to 15C for 2018

State of NJ, DEP  
B: 388 L: 45  
Subdivision by Deed to NJ DEP for 2018

Rutgers College of NJ Trustees  
B: 388 L: 47  
Change Due to Consolidation for 2018

Mae Enterprises LLC  
B: 388 L: 50  
Subdivision by Deed to NJ DEP for 2018

North Wildwood  
1 Application

Kain, Anna C.  
B: 250 L: 22  
Pro-rate S1 for 2017

Ocean City  
4 Applications

Weston, Betty Dean  
B: 70.17 L: 20  
Reduce Assessment(-\$11,200) for 2018

Friel, Charles & Margaret  
B: 3104 L: 14.01  
Add V1 for 2017

Sea Isle City  
2 Applications

Muth, William D  
B: 334.03 L: 1  
Add D1 for 2018

Foster, Patricia  
B: 496.29 L: 79  
Pro-rate from Class 2 to 15F  
For 2017

Senior, Ethelene  
B: 163.01 L: 125  
Remove S1 & V1 & W1 for 2018

Rutgers College of NJ Trustees  
B: 388 L: 46  
Delete Line Item Due to  
Consolidation for 2018

Delsea Woods Community LLC  
B: 388 L: 48  
Subdivision by Deed to NJ DEP  
For 2018

JWR Properties LLC  
B: 1303 L: 11  
Remove Improv. Value(-\$237,700)  
For 2018

Kilcoyne, David J & James P  
B: 3204 L: 25  
Remove Improv. Value(-57,800)  
For 2018

Scanlan, Mr & Mrs Mark A.  
B: 49.02 L: 8 Q: C-09  
Correction to Land Value(+311,400)  
For 2018

Munster, Herman & Lilly  
B: 100 L: 100  
Remove Line Item(-218,700)  
for 2018

Upper Township  
6 Applications

Township of Upper  
B: 363 L: 27  
Change from Class 1 to 15C for 2018

Schuler, Nicholas D & Daniel J  
B: 456 L: 10  
Remove V1 for 2018

Badgley, Robert B & Joan F  
B: 558 L: 11.08  
Remove S1 for 2018

Bologno, Maureen N & Brennan  
B: 558 L: 47.05  
Remove W1 for 2018

Howard, Shirley J  
B: 567 L: 27 Q: c093  
Pro-rate S1 for 2018

Sansone, Vincent M & Raymond  
B: 839 L: 8  
Change from Class 15C to 1  
for 2018

Jennifer Dowe, Lower Township Tax Assessor, attended to discuss the denial of a 2017 veteran deduction. Mr. Discepolo came before the board and questioned the reasoning for the denial of the deduction. Ms. Dowe explained that he was not the owner of the property and was therefore not entitled to the deduction. He is not the listed owner. The board also reiterated that the law is clear, noting that you must be the record owner and therefore the deduction application and appeal must be denied.

The 2018 Preliminary Equalization Table was presented to Board members. It was noted that Avalon has completed a reassessment for implementation in 2018. Stone Harbor's revaluation is expected to be completed by February 10<sup>th</sup>. A delay was caused by a thorough review of the proposed values. Mr. Jason Hesley requested additional time for North Wildwood and Wildwood for personal reasons, therefore both towns were estimated in the table. These towns plan to print their tax lists this very evening. A motion to adopt the 2018 Preliminary Equalization Table was made by LuAnn Wowkanech, seconded by John McCann and carried. The 2018 final Equalization Table is to be adopted at the March 20, 2018 hearing.

Changes to the board meeting schedule were discussed. The change would entail regularly scheduled meetings being held monthly on the second and fourth Tuesdays. A revised regular board meeting and tax appeal hearing schedule will be forwarded to all board members soon.

There being no further business the meeting was adjourned on a motion by LuAnn Wowkanech, seconded by, John McCann and carried.

The next regularly scheduled meeting will be Tuesday, February 13, 2018.

THE CAPE MAY COUNTY BOARD OF TAXATION

\_\_\_\_\_  
s/s  
James Cafiero Jr., President

s/s  
Elizabeth Barry, Vice President

s/s  
John A. McCann Commissioner

s/s  
John Snyder, Commissioner

s/s  
LuAnn Wowkanech, Commissioner

Attest:

s/s  
George R. Brown, III CTA SCGRE  
County Tax Administrator