

Regular meeting minutes of the board held Tuesday, May 24, 2018

The following are the regular meeting minutes of the Cape May County Board of Taxation held on May 24, 2018 at 1:00 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 24, 2018.

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

The purpose of this meeting was to hear assessment appeals for Cape May City, Middle Township, West Cape May, and Lower Township.

Hearings were called in block and lot sequence, each petitioner appearing to argue for a reduced assessment. The details of each individual hearing are not reiterated here for the sake of brevity. Please refer to the individual appeals and their judgment for additional information; permanent records on file in the offices of the tax board.

The meeting was opened on a motion by LuAnn Wowkanech, seconded by John McCann and carried.

The settlement stipulations were approved on a motion by LuAnn Wowkanech, seconded by John McCann.

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

Lower Township
1 Application

Dallin, Robert
B:498 L:8
Remove V1 for 2017

The following resolutions were signed and approved by unanimous vote on a motion by Elizabeth Barry.

Resolution #1-05-24-18

WHEREAS, a demand exists for a wide variety of data products from the MOD IV system maintained by the board and the assessors, and other records; and

WHEREAS, these products vary widely including listings, labels, disks, affidavits, certifications, many produced by vendors for a fee;

WHEREAS, it is the board's determination to set uniform fees for these data products, to charge these fees as surcharges in addition to any fees charged by the tax board's vendors, and in accordance with the provisions of N.J.S.A 47:1A-2, Public Records; right of inspection; copies; fees.

NOW, THEREFORE, be it resolved that the following schedule of fees be adopted as surcharges or flat rates for processing special orders for special products:

Copies	\$.05 per letter page
(includes copies printed on computer)	\$.07 per legal page
Certifications	\$5.00 each
Assessment List-Prep fee	\$25.00 per district
CD in Excel Format	\$125.00
Mailing labels-Prep fee	\$25.00 per district
Custom Reports	\$25.00 per district
Sales Listing	\$25.00 per district
OPRA Supervisor review fee	\$125.00 per hour
OPRA Clerical service fee	\$25.00 per hour

RESOLVED, that all fees from the sale of data products be deposited in the Tax Appeal Fee Fund Trust Account as frequently as required by statute; and be it

RESOLVED, that this policy shall be posted and effective as of May 24, 2018, and applicable to all parties; and, be it further,

RESOLVED, that the tax administrator devise a system of accounting for all fees paid, in accordance with New Jersey state law and county policies.

Done this 24th day of May, 2018.

CAPE MAY COUNTY BOARD OF TAXATION

John Snyder, President

Elizabeth Barry, Vice President

James Cafiero, Jr., Commissioner

John McCann, Commissioner

LuAnn Wowkanech, Commissioner

Attest: _____
George R. Brown III CTA SCGRE
COUNTY TAX ADMINISTRATOR

Resolution #2-05-24-18

WHEREAS, Under the New Jersey Statutes and the rules adopted by the Director of the Division of Taxation, County Boards of Taxation have

the authority to adjudicate property assessment appeals filed with them; and

WHEREAS, Many hearings for filed appeals are unnecessary due to settlements executed by the parties to the appeal; and

WHEREAS, The County Board of Taxation may accept a settlement if it believes the settlement is fair and proper; and

WHEREAS, It is often difficult to evaluate the equitableness of a settlement due to time constraints of the appeal process;

NOW, THEREFORE, BE IT RESOLVED, That in every circumstance wherein settlement is sought and agreed to by all parties, reducing an assessment by \$1 million or more, a formal narrative appraisal by a state certified general appraiser must be submitted seven days in advance of the hearing; and

RESOLVED, That in the event that no appraisal is submitted, the settlement will be disapproved and a new hearing will be scheduled before the full Board with ten days notice to all parties.

Done this 24th day of May, 2018.

CAPE MAY COUNTY BOARD OF TAXATION

John Snyder, President

Elizabeth A. Barry, Vice President

James Cafiero, Jr., Commissioner

John McCann, Commissioner

LuAnn Wowkanech, Commissioner

Attest: _____
George R. Brown, III CTA, SCGRE
COUNTY TAX ADMINISTRATOR

Resolution #3-05-24-18

WHEREAS, The New Jersey statute which empowers the County Board of Taxation to hear and adjudicate property tax assessment appeals, N.J.S.A.

54:3-21, also restricts the time during which appeals may be timely filed, concluding with the close of business of April 1st annually, unless said filing deadline shall fall on a weekend or holiday or be extended by the Director, Division of Taxation; and by May 1st if a reassessment/revaluation was completed for the current year; and

WHEREAS, It has been determined by the Courts of New Jersey, particularly Mayfair Holding Corporation v. North Bergen Township, 4 N.J. Tax 38 (1982), that this deadline shall be strictly adhered to and that the delivery date is insufficient; and

WHEREAS, It is the Board's desire to comply with this restriction and to administratively dispense with this responsibility; now, therefore, be it

RESOLVED, That the Tax Administrator is hereby directed to accept all appeals, even though untimely filed, but to return late filed petitions, endorsed as to the date delivered, including any attached fees, and a judgment for dismissal by reason of late filing, under the authority of the Board, for the 2018 tax year.

Done this 24th day of May, 2018.

CAPE MAY COUNTY BOARD OF TAXATION

John Snyder, President

Elizabeth Barry, Vice President

James Cafiero, Jr., Commissioner

John McCann, Commissioner

LuAnn Wowkanech, Commissioner

Attest: _____
George R. Brown III CTA SCGRE
COUNTY TAX ADMINISTRATOR

Resolution #4-05-24-18

WHEREAS, in accordance with the provision of R.S. 54:4-27, the Cape May County Board of Taxation does hereby establish the percentage of one hundred percent (100%) as the ratio of assessed value to true value of real property within the County of Cape May for the purpose of assessing the

taxable values to be used in levying taxes for the calendar year 2019 and thereafter until changed in accordance with Chapter 51, Laws of 1960 (Revised Statutes 54:4-2.27) and amendments and supplements thereto:

BE IT THEREFORE RESOLVED, That copies of this resolution be filed with the Director of the Division of Taxation, all Municipal Tax Assessors and Municipal Clerks for the County of Cape May in compliance with the above statute.

Done this 24th day of May, 2018.

CAPE MAY COUNTY BOARD OF TAXATION

John Snyder, President

Elizabeth A. Barry, Vice President

James Cafiero, Jr., Commissioner

John McCann, Commissioner

LuAnn Wowkanech, Commissioner

Attest _____
George R. Brown, III, CTA, SCGRE
COUNTY TAX ADMINISTRATOR

Resolution #5-05-24-18

WHEREAS, The conditions included in Chapter 175, Laws of 1913, together with supplements, require the preparation and use of maps for purposes of taxation in all taxing districts; and

WHEREAS, The directives in Chapter 167, Laws of 1939, provides for the adoption of an accurate tax map by all Townships, for use by the assessor of said taxing district; and

WHEREAS, The accuracy and proper maintenance of a taxing district's tax map is essential to the act of assessing, and a concern for the Cape May County Board of Taxation; and

WHEREAS, The Director, Division of Taxation, has full control over the preparation, maintenance, and revision of all tax maps, and the Legislature has proclaimed with the adoption of N.J.A.C. 18:23A-

1.27(h) that each tax assessor shall file with the County Board of Taxation a duplicate copy of a municipal tax map each year, which is in total conformity with the official, Certified Tax List submitted by the assessor, and reflects the status of said list as of October 1st of the pre-tax year and

WHEREAS, The rule further delineates the need for the district to financially provide for the yearly revisions that are essential for proper maintenance; now, therefore, be it

RESOLVED, That each municipal tax assessor be directed to include in his annual office budget sufficient funds to accomplish tax map maintenance, and compliance with the directive of Chapter 122, Laws of 1915, which requires that a duplicate of said map be filed by January 1st each year with the office of the County Clerk;

RESOLVED, That the Cape May County Board of Taxation *shall* not waive this requirement for any tax district, but further, conditions acceptance of the district's Certified Tax List upon the certificate of completion of the map by a New Jersey Licensed Land Surveyor in the employ of the district, in accordance with the referenced statutes and rule.

Done this 24th day of May, 2018.

CAPE MAY COUNTY BOARD OF TAXATION

John Snyder, President

Elizabeth A. Barry, Vice President

James Cafiero, Jr., Commissioner

John McCann, Commissioner

LuAnn Wowkanech, Commissioner

Attest _____
George R. Brown, III, CTA, SCGREA
COUNTY TAX ADMINISTRATOR

Resolution #6-05-24-18

WHEREAS, In order to expedite the administrative functions in the tax appeal process; and

WHILE, acknowledging the Board's responsibilities to review and revise judgments which must be issued by an annual deadline;

BE IT RESOLVED, that the County Tax Administrator is hereby authorized to employ rubber signature stamps or other digital impression for the signatures of the President and other commissioners on the original copies of all judgments.

Done this 24th day of May, 2018.

CAPE MAY COUNTY BOARD OF TAXATION

John Snyder, President

Elizabeth A. Barry, Vice President

James Cafiero, Jr., Commissioner

John McCann, Commissioner

LuAnn Wowkanech, Commissioner

Attest _____
George R. Brown, III, CTA, SCGRE
COUNTY TAX ADMINISTRATOR

Resolution #7-05-24-18

WHEREAS, The Board has determined that a formal policy should be established to clearly illustrate the standards by which they determine the need to order a district wide revaluation or reassessment;

RESOLVED, The primary standard for determining the need for a revaluation or reassessment is the General Coefficient of Dispersion, the result of a one year comparison of all usable sales to assessments, as promulgated by the Director, Division of Taxation, annually, and that a general coefficient above 15 will be deemed unacceptable; and

RESOLVED, Equal weight will be afforded the Equalization Ratio, however calculated, and the Stratified and Segmented Coefficients of Deviation, and a district ratio below 85% or above 110% and a stratified and segmented coefficient above 15 in conjunction with the other primary, secondary, and tertiary factors, will be deemed unacceptable; and

RESOLVED, Secondary consideration will be afforded changes which result from internal municipal factors, deemed to undermine the equity of

local assessment policy and which affect value such as: master plan changes, significant zoning changes, legislative initiatives, utility development, development generally, catastrophe, the time lapse since the last district-wide revaluation or reassessment, acknowledgement by the local assessor of a deterioration of record quality including tax map maintenance, or other record loss; and

RESOLVED, Tertiary consideration will be afforded what is termed a scheduled program of routine maintenance of the assessment rolls by the local district; and, a review of the number of omitted added assessments recorded annually in conjunction with the number of permits issued by the municipality; and, an annual audit of the Added Assessment List; consideration of the volume of tax appeals, state tax appeals and losses in value as a result of appeals generally; and, consideration of staffing and funding of the local assessor's office; consideration of the number of properties inspected or re-inspected annually; the availability of a revaluation company capable of completing such a program; the number of ongoing revaluation programs within the county; and finally, the number and scope of attempts by the local assessor to maintain his assessment rolls through limited, sales based, geographically oriented, assessment revisions known as assessment compliance plans, the goal of which is to maintain an equitable common level of assessment policy, as confirmed by the annual sales ratio study and an audit of the Tax List of the municipality.

Done this 24th day of May, 2018.

CAPE MAY COUNTY BOARD OF TAXATION

John Snyder, President

Elizabeth A. Barry, Vice President

James Cafiero, Jr., Commissioner

John McCann, Commissioner

LuAnn Wowkanech, Commissioner

Attest: _____
George R. Brown, III, CTA, SCGRE
COUNTY TAX ADMINISTRATOR

Resolution #8-05-24-18

WHEREAS, A heavy case load of tax appeals is evident from revalued taxing districts and other districts; and

WHEREAS, An orderly, legal procedure is most desirable in hearing said appeals by the tax board,

NOW THEREFORE BE IT RESOLVED, That each assessor having matters under appeal shall appear on the date or dates scheduled and at the proper time, together with the Municipal Attorney and all property record cards for the properties under appeal, including the property record cards of the comparable properties cited in said appeals, if any,

RESOLVED, That in the matter of the appeals from revalued districts done by a professional revaluation company under the "tax appeals defense clause," the property or properties under appeal shall be examined by a representative of the appraisal company together with the assessor prior to the scheduled hearing date and time. All of these requirements are provided for in the Rules for County Boards of Taxation, Chapter 119, Laws 1973 (N.J.S.A. 54:3-14) under N.J.A.C. 18:12A-1.9 section (F), and N.J.S.C. 18:12A1.10 section(E).

AND BE IT FURTHER RESOLVED, that on no account shall anyone testify as to the value of a property he/she has not inspected (N.J.S.A. 18A:12A-1.9(k))

Done this 24th day of May, 2018.

CAPE MAY COUNTY BOARD OF TAXATION

John Snyder, President

Elizabeth A. Barry, Vice President

James Cafiero, Jr., Commissioner

John McCann, Commissioner

LuAnn Wowkanech, Commissioner

Attest: _____
George R. Brown, III, CTA, SCGRE
COUNTY TAX ADMINISTRATOR

Resolution #9-05-24-18

WHEREAS, The Open Public Records Act (OPRA) requires all *state agencies* appoint a record's custodian;

WHEREAS, The tax board is the state agency charged with securing all property assessments at their taxable level;

WHEREAS, The board offices house numerous public records such as the original tax list, SR1As, etc., and the board is desirous to comply with the law;

NOW, THEREFORE, BE IT RESOLVED that Loretta Rosell, Assistant Cape May County Tax Administrator is hereby appointed record custodian for the fiscal year 2018-2019.

Done this 24th day May, 2018.

CAPE MAY COUNTY BOARD OF TAXATION

John Snyder, President

Elizabeth A. Barry, Vice President

James Cafiero, Jr., Commissioner

John McCann, Commissioner

LuAnn Wowkanech, Commissioner

Attest: _____
George R. Brown, III, CTA, SCGRE
COUNTY TAX ADMINISTRATOR

Resolution #10-05-24-18

WHEREAS, The Cape May County Board of Taxation authorized tax board staff in October 2007 to conduct an extensive review of qualified farm parcels; and

WHEREAS, their review commenced with special focus on qualified farm comprising 12 acres or less, and included new and existing applications, and pending appeals; and

WHEREAS, staff and assessors utilized new technology, *Pictometry*, provided to both by contract with the County of Cape May, and while incredibly useful as a tool, should not be substituted for required inspections contemplated in administrative code; and

THEREFORE BE IT RESOLVED, that any assessor contemplating a denial of an FA-1 application shall arrange to conduct a physical inspection of said farm preceding the denial, and shall not rely solely on the use of *Pictometry*, but rather shall hand measure actively devoted areas using a measuring wheel, or other measuring device, in addition to the use of *Pictometry*.

RESOLVED, That no person shall give testimony before the tax board without having inspected the farm in question.

RESOLVED, That nothing contained herein is intended to obviate the assessor's obligation to inspect every farm biannually.

Done this 24th day of May, 2018.

CAPE MAY COUNTY BOARD OF TAXATION

John Snyder, President

Elizabeth A. Barry, Vice President

James Cafiero, Jr., Commissioner

John McCann, Commissioner

LuAnn Wowkanech, Commissioner

Attest: _____
George R. Brown III, SCGRETA CTA
COUNTY TAX ADMINISTRATOR

Resolution #11-05-24-18

WHEREAS, the previous stated policy of the board regarding assessor preparation for appeals was that comparable sales need be presented to the taxpayer only in the event of a written request; and

WHEREAS, this policy seems to be contradicted by the administrative code, in particular N.J.A.C. 18:12A-1.9(h) et. seq.,

WHEREAS, the board believes the existing rule and the required procedure supersedes any local board policy; and

NOW, THEREFORE, BE IT RESOLVED, that each assessor shall produce a listing of the specific comparable sales they intend to rely upon at the assessment appeal hearing, and a copy of these sales shall be provided the taxpayer-appellant at least (7) seven days in advance of the hearing; and

RESOLVED, That on no account shall anyone testify as to the value of a property he/she has not inspected (N.J.A.C. 18:12A-1.9(k))

RESOLVED, that in the event no such list is provided the assessor's testimony will be restricted. Sales not previously submitted shall not be considered by the board.

Done this 24th day of May, 2018.

CAPE MAY COUNTY BOARD OF TAXATION

John Snyder, President

Elizabeth A. Barry, Vice President

James Cafiero, Jr., Commissioner

John McCann, Commissioner

LuAnn Wowkanech, Commissioner

Attest: _____
George R. Brown III CTA SCGRE
COUNTY TAX ADMINISTRATOR

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 Thursday, June 12, 2018.

THE CAPE MAY COUNTY BOARD OF TAXATION

John Snyder, President

Elizabeth Barry, Vice President

James Cafiero., Commissioner

John McCann, Commissioner

LuAnn Wowkanech, Commissioner

Attest:

George R. Brown, III CTA SCGRE
County Tax Administrator

