

Regular meeting minutes of the board held Thursday, February 13, 2020

The following are the regular meeting minutes of the Cape May County Board of Taxation held on February 13, 2020 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 December 30, 2019.

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

The meeting was opened on a motion by Elizabeth Barry, seconded by Lu Ann Wowkanech, and carried.

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

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

Avalon
3 Applications

Trumpbour, Edward & Georgine
B: 9.01 L: 9
Assessment change(-100,300)
2020

Mastrangelo, Michael A
B: 61.03 L: 27
Assessment change(-218,900)
2020

Boyd, Craig S & McDermott, Patricia
B: 73.03 L: 39
Assessment change(-436,000) 2020

Cape May City
1 Application

Russell, Ryan & Melinda Etal
B: 1115 L: 28 Q: C-05
Add V1 for 2020

Dennis Township
1 Application

Scanny, Jonathan Robert
B: 256.02 L: 5
Change to 15F for 2020

Lower Township
7 Applications

Dender, Charles R
B: 348 L: 13
Add V1 for 2020

Fidler, Martha E
B: 494.03 L: 19.02
Pro-rate S1 for 2019

Woehlcke, Herta
B: 686 L: 14
Remove W1 for 2020

New Jersey Verizon
B: 9998 L: 1
Assessment change(-32,317) 2020

Middle Township
4 Application

Meadowcroft, Sandra
B: 114 L: 8 Q: C0031
Add W1 for 2020

Bright, Edward A
B: 355.02 L: 6
Add V1 for 2020

North Wildwood
5 Applications

Shelvin, James
B: 102 L: 12
Remove V1 for 2020

Fidell, Forrest & Jackson, Joyce
B: 274 L: 23
Partial 15F for 2020

DeMarco, Robert
B: 413 L: 1 Q: C0121
Add S1 for 2020

Ocean City
6 Applications

Leypoldt, William & Mary
B: 70.15 L: 8
Remove S1 for 2020

Tucci, Thomas N
B: 1107 L: 7
Change to 15F for 2020

Murphy, Edmund J
B: 5950.2 L: 9 Q: C39
Remove V1 for 2020

Czyzewski, Andrew
B: 448 L: 1
Add V1 for 2020

Williamson, John M
B: 496.03 L: 8
Change to 15F for 2020

Sweeney, Justin C
B: 753.08 L: 4
Add V1 for 2020

B&L Marine Holdings LLC
B: 120 L: 22
Add Fire District Code

Alvaro, Isabella A
B: 425 L: 18
Remove S1 for 2020

Grillone, Gregory & Bruner, Debra
B: 213 L: 13
Remove V1 for 2020

Kraycar, Stephen & Kathleen
B: 277 L: 14
Partial 15F for 2020

Tucci, Thomas N
B: 1107 L: 7
Remove V1 for 2020

Noreik, Joseph & Julie
B: 3707 L: 8
Pro-rate S1 for 2020

Murphy, Edmund J
B: 5950.2 L: 9 Q: C39
Change to 15F for 2020

Sea Isle City
5 Applications

Cessaro, Daniel F
B: 40.02 L: 1.02 Q: C-01
Change to 15F for 2020

Marsh Family Residence Trust
B: 52.03 L: 863 Q: C-E
Add V1 for 2020

McAlister, William
B: 60.02 L: 11
Assessment change(+50,000) 2020

Stone Harbor
10 Applications

Jersey Shore Developers LLC
B: 85.03 L: 79
Assessment change(-92,200) 2020

Repella, Laurie J Trustee
B: 88.02 L: 36
Assessment change(-55,300) 2020

Salvitti, Matthew & Adrienne
B: 100.03 L: 96 Q: C0001
Assessment change(-168,600) 2020

263 100th Street Condominium
B: 100.03 L: 96
Change to 15F for 2020

Ricketts, Matthew
B: 119.03 L: 210
Assessment change(-1,849,500) 2020

Upper Township
5 Applications

Tartala, James
B: 414 L: 39.05
Add V1 for 2020

RC Cape May Holdings LLC
B: 479 L: 76
Assessment change(-6,817,600) 2020

Jorgenson, Richard
B: 566 L: 54
Change to 15F for 2020

Merola, Robert M
B: 44.05 L: 1
Add V1 & S1 for 2020

Iacone, Vincent
B: 58.05 L: 16.02
Assessment change(+246,000)
2020

Jersey Shore Developers LLC
B: 85.03 L: 104
Assessment change(-789,700)
2020

Very, Daniel & Laura
B: 97.01 L: 20.02
Assessment change(-663,000)
2020

Merkle, Hugh & Lynn
B: 100.03 L: 96 Q: C0002
Add line Item for 2020

Estate of Frank D'elia
B: 100.05 L: 135
Change from 15F to 2 for 2020

Boyle, Charles & Deborah
B: 122.03 L: 206
Assessment change(-937,000)
2020

Karrasch, Richard
B: 451 L: 16
Add V1 for 2020

Carpina, Frank
B: 565.03 L: 71
Assessment change(-51,200) 2020

West Wildwood
4 Applications

Schwab
B: 100.01 L: 1.01
Assessment Change(+175,000) 2020

Carlson
B: 109 L: 5
AssessmentChange(+300,000)
2020

McDonough-Mitros
B: 113 L: 4
Change to 15F for 2020

Mangaro
B: 116 L: 1
Assessment Change(+165,000)
2020

City of Wildwood
2 Applications

Development Trust Company LLC
B: 78 L: 38
Assessment change(-149,100) 2020

Development Trust Company LLC
B: 78 L: 40
Add Line Item for 2020

Ms. Rosell presented the 2020 Preliminary Equalization Table. The table was approved on a motion by James Cafiero, Jr., seconded by Lu Ann Wowkanech and carried.

Ms. McAfee, Upper Township Assessor and Thomas Smith, Esq., special tax counsel, attended the meeting to discuss the RC Cape May Holdings 2020 assessment and pending 2019 tax court case. The board did grant Upper Township additional time before certifying the 2020 tax list in anticipation of potentially settling this case. The settlement had not officially been entered into a formal tax court judgment which lead to today's discussion. Mr. Smith presented a factual history of the tax court case stating that the BL England power plant had been closed since May 1, 2019. The closure was due to both financial and legal ramifications. The current assessment is \$17,757,400. Ms. McAfee stated that the current assessment is inflated and no longer appropriate and that a reduction in the assessment was warranted. Ms. McAfee further stated that the highest and best use of the property was no longer as an electrical generating station, and this change significantly impacted the value of the property. The potential costs for dismantling and environmental clean-up were a detriment to the value as described by the assessor. Ms. McAfee also mentioned that the previous sale of the property in 2007 was \$7,548,055. After continued discussion a motion to reduce the 2020 assessment to \$9,200,000 was made by John McCann, seconded by Lu Ann Wowkanech and carried by James Cafiero, Jr. and Elizabeth Barry. Mr. Snyder voted no.

Mr. Belasco, Cape May City Tax Assessor, discussed with the board that he would like to run dual MODIV systems. BRT forwarded a 'pilot program' document to Ms. Rosell describing the terms. There will be no cost to Cape May County or the City of Cape May. The board supported Mr. Belasco's efforts.

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

The next regularly scheduled meeting will be Thursday, March 12, 2020.

