

Regular meeting minutes of the board held Thursday, May 4, 2023

The following are the regular meeting minutes of the Cape May County Board of Taxation held on May 4, 2023 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 6, 2023.

Those in attendance were Elizabeth Barry, John A. McCann, John Snyder and Lu Ann Wowkanech.

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

This being the day appointed by the board to reorganize. On a motion by Elizabeth Barry, Ms. Rosell was appointed chairperson in order to conduct the election, seconded by Lu Ann Wowkanech, and carried. John Snyder made a motion to elect John A. McCann president for 2023-2024 year, seconded by Lu Ann Wowkanech, and carried. Lu Ann Wowkanech made a motion to elect Elizabeth Barry vice-president, seconded by John Snyder and carried. All were congratulated.

The meeting was opened 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 John Snyder, and carried.

Corrections of the Tax Duplicate

Cape May Point
1 Application

Miller, Stephen Garry
B: 12 L: 17
From Class 2 to 15F for 2023

Lower Township
1 Application

Roselli, Robert
B: 685 L: 8
From Class 2 to 15F for 2023

Middle Township
2 Applications

Richardson, Don
B: 325 L: 26
From Class 2 to 15F for 2023

Poserina, Joseph D
B: 348.01 L: 42
From Class 2 to 15F for 2023

North Wildwood
1 Application

Dellavella, Michael
B: 209 L: 10 Q: C0124
From Class 2 to 15F for 2023

Sea Isle City
1 Application

Seeker, Matthew & Nicole
B: 79.04 L: 347
Reduce Value (-80,000)

Upper Township
1 Application

Bond, Robert
B: 450 L: 13
From Class 2 to 15F for 2023

The following resolutions were signed and approved by unanimous vote on a motion by John Snyder, seconded by Elizabeth Barry and carried.

Cape May Stage v. Lower Township exemption appeal scheduled for today was not heard. The Township of Lower was given additional information that satisfied the exemption requirements and a settlement stipulation was provided to the board to grant the exemption. This exemption for 2023 was approved on a motion by Lu Ann Wowkanech, seconded by Elizabeth Barry, and carried.

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, June 8, 2023.

CAPE MAY COUNTY BOARD OF TAXATION

John A. McCann, President

Elizabeth A. Barry, Vice President

John Snyder, Commissioner

Lu Ann Wowkanech, Commissioner

Attest: _____
Lori L. Rosell, CTA CTC
County Tax Administrator

Resolution #1-05-04-23

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 4th day of May, 2023.

CAPE MAY COUNTY BOARD OF TAXATION

John A. McCann, President

Elizabeth A. Barry, Vice President

John Snyder, Commissioner

LuAnn Wowkanech, Commissioner

Attest: _____
Lori L. Rosell, CTA, CTC
COUNTY TAX ADMINISTRATOR

Resolution #2-05-04-23

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 2023-2024 tax year.

Done this 4th day of May, 2023.

CAPE MAY COUNTY BOARD OF TAXATION

John A. McCann, President

Elizabeth A. Barry, Vice President

John Snyder, Commissioner

LuAnn Wowkanech, Commissioner

Attest: _____

Lori L. Rosell, CTA, CTC

Resolution #3-05-04-23

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 2023 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 4th day of May, 2023.

CAPE MAY COUNTY BOARD OF TAXATION

John A. McCann, President

Elizabeth A. Barry, Vice President

John Snyder, Commissioner

LuAnn Wowkanech, Commissioner

Attest _____
Lori L. Rosell, CTA, CTC
COUNTY TAX ADMINISTRATOR

Resolution #4-05-04-23

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 4th day of May, 2023.

CAPE MAY COUNTY BOARD OF TAXATION

John A. McCann, President

Elizabeth A. Barry, Vice President

John Snyder, Commissioner

LuAnn Wowkanech, Commissioner

Attest _____
Lori L. Rosell, CTA, CTC
COUNTY TAX ADMINISTRATOR

Resolution #5-05-04-23

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 4th day of May, 2023.

CAPE MAY COUNTY BOARD OF TAXATION

John A. McCann, President

Elizabeth A. Barry, Vice President

John Snyder, Commissioner

LuAnn Wowkanech, Commissioner

Attest _____

Lori L. Rosell, CTA, CTC
COUNTY TAX ADMINISTRATOR

Resolution #6-05-04-23

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 4th day of May, 2023.

CAPE MAY COUNTY BOARD OF TAXATION

John A. McCann, President

Elizabeth A. Barry, Vice President

John Snyder, Commissioner

LuAnn Wowkanech, Commissioner

Attest: _____
Lori L. Rosell, CTA, CTC
COUNTY TAX ADMINISTRATOR

Resolution #7-05-04-23

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 4th day of May, 2023.

CAPE MAY COUNTY BOARD OF TAXATION

John A. McCann, President

Elizabeth A. Barry, Vice President

John Snyder, Commissioner

LuAnn Wowkanech, Commissioner

Attest: _____
Lori L. Rosell, CTA, CTC
COUNTY TAX ADMINISTRATOR

Resolution #8-05-04-23

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 Lori L. Rosell, Cape May County Tax Administrator is hereby appointed record custodian for the fiscal year 2023-2024.

Done this 4th day May, 2023.

CAPE MAY COUNTY BOARD OF TAXATION

John A. McCann, President

Elizabeth A. Barry, Vice President

John Snyder, Commissioner

LuAnn Wowkanech, Commissioner

Attest: _____
Lori L. Rosell, CTA, CTC
COUNTY TAX ADMINISTRATOR

Resolution #9-05-04-23

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 4th day of May, 2023.

CAPE MAY COUNTY BOARD OF TAXATION

John A. McCann, President

Elizabeth A. Barry, Vice President

John Snyder, Commissioner

LuAnn Wowkanech, Commissioner

Attest: _____
Lori L. Rosell, CTA, CTC
COUNTY TAX ADMINISTRATOR

Resolution #10-05-04-23

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 4th day of May, 2023.

CAPE MAY COUNTY BOARD OF TAXATION

John A. McCann, President

Elizabeth A. Barry, Vice President

John Snyder, Commissioner

LuAnn Wowkanech, Commissioner

Attest: _____
Lori L. Rosell, CTA CTC
COUNTY TAX ADMINISTRATOR

Resolution #11-05-04-23

WHEREAS, N.J.S.A. 54:3-21.3a establishes the purposes for which funds received as filing fees for assessment appeals may be used; and

WHEREAS, the Cape May County Board of Taxation has determined that the expenditure of such funds will be preceded by the adoption of a resolution authorizing said payments which will be included in the minutes of the meeting, and provided to the county treasurer in conjunction with properly executed payment vouchers; and

WHEREAS, the Cape May County Board of Taxation has determined that overnight stays may be approved if the conference is held for multiple days and the distance to the conference is greater than a sixty (60) mile radius from the determined municipal office, or the employee is traveling to another state.

NOW, THEREFORE, BE IT RESOLVED, that the educational stipend shall now include all Cape May County Assessment offices' staff members, full-time and part-time alike. Though all qualifying staff members must work solely for the municipalities' assessment office, and no other offices.

Done the 4th day of May, 2023.

CAPE MAY COUNTY BOARD OF TAXATION

John A. McCann, President

Elizabeth Barry, Vice President

John Snyder, Commissioner

LuAnn Wowkanech, Commissioner

Attest: _____

Lori L. Rosell, CTA, CTC
COUNTY TAX ADMINISTRATOR