

BURLINGTON COUNTY BOARD OF TAXATION

49 Rancocas Rd Mt. Holly, NJ 08060

County Commissioner's Board Room

MINUTES

APRIL 21, 2023

MEETING CALLED TO ORDER 9:03am

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 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	V	
Vice President Holley	V	
Commissioner Foote	V	
Commissioner Katz	V	
Commissioner Valenzano	V	

X – in person x – teleconference V – virtual

Also present: Administrator Carlos, M. Taylor, and C. Delapenha

PLEDGE OF ALLIANCE

MINUTES: Approval of the Minutes of the meeting of March 24, 2023

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

APPEALS –

Medford Township - Block 402 Lot 2.01 O'Brien Holdings LLC

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

Commissioner Katz suggested a continuation of the investigation of the farmland size clarification and actual activity and location of the 5 acres. Commissioner Holley, Foote, and Valenzano agreed, President Kennedy abstained. **The appeal was rescheduled for Monday May 1, 2023.**

Mount Holly Township – Block 41.02 Lot 46 Elisabeth A Leveque \$250 Senior Deduction reinstated.

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

Moorestown Township – Block 2900 Lot 17 Carolyn Fischer – withdrawn.

Moorestown Township – Block 4307-32 290 Chester LLC - stipulated.

Motion to accept the withdrawal and stipulation.

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	

Hainesport Township – Block 96 Lot 1.09 Lowes Company – untimely filing.

Tax Board Commissioner roll call				
	Motion	2nd	Approve	Abstain
Vice President Holley			x	
Commissioner Valenzano		x	x	
Commissioner Katz			x	
Commissioner Foote	x		x	
President Kennedy			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.
- Municipal Property Purchases
- Municipal Property Sold
- Private Property donated to School or Municipality
- County Property Purchase
- Demolition (material depreciation)
- Property Record Card Correction
- Property Omitted from the Tax List
- Major and Minor Subdivisions
- Lot consolidation
- New Qualified Farmland
- \$250 deduction approvals and removals
 - Veterans
 - Widows
 - Senior Citizens or Disabled Persons
- ADDED County Tax Appeal Judgment
- State Tax Court Settlements

- Bordentown City
- Burlington City
- Burlington Township
- Chesterfield Township
- Cinnaminson Township
- Delanco Township
- Evesham Township
- Hainesport Township
- Maple Shade Township
- Medford Lakes Borough
- Medford Township
- Moorestown Township
- Mount Laurel Township
- Palmyra Borough
- Pemberton Township
- Southampton Township
- Tabernacle Township

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	

OLD BUSINESS

Old business: Daniel's Law – Officially went into effect January 12, 2023

Burlington County has received 1,155 names of covered persons, that is an additional 88 names since our last meeting of March 24th or average 115.5 names per month.

There are currently 3 OPRA Requests for the MOD IV files as redacted. – WORKING ON A WORK IN PROCESS. The MOD IV file is too large to be done through the County server. A method to provide the information under OPRA remains in review in consideration of the Office of Information Privacy.

First introduced in 2012, the shared service of county tax administrators Senate Bill S668 has been withdrawn from legislative consideration. This matter is now dead unless reintroduced by the legislature.

NEW BUSINESS

Mr. Githens – OPRA OR APPEAL? Administrator Carlos stated that a letter received December 20, 2022, was first treated as an OPRA request. Administrator Carlos, with the guidance of the county solicitor's office sent a response letter. A second letter received by Mr. Githens prompted the same response letter from Administrator Carlos that also included an OPRA form to be completed. He did not respond to the written request to fill out the OPRA form. The OPRA request is considered completed.

Further, Administrator Carlos stated that she is working with the AG's office who considered the correspondence from Mr. Githens as a complaint against his taxes. Administrator Carlos sent by regular and certified mail a request to have him file a tax appeal for each property with a deadline for April 28, 2023 at 4:30pm. If the applications are filed with the Board a hearing will be scheduled for May 15, 2023. Administrator Carlos stated that this will also require a request from the Director Division of Taxation for an extension of the appeal hearing for both Southampton and Medford if necessary.

REPORTS

Administrator

Debits and Credits are being worked on that are reflected in the Abstract of Ratables. A review of the debit and credit form and a sample ordinance is being constructed to use with the alternate calendar. We will review again with the Division of Taxation end July early August.

Budgets from Municipalities, Special Districts, and School District and the County should be forthcoming.

Preliminary Equalization should be ready by the May 1 meeting.

C. Delapenha is working on a web page for farmers or those who would be interested in farming. The preliminary page looks good the final product should be available shortly.

Commissioners

No reports

TRAINING/CONTINUING EDUCATION

OPEN TO THE PUBLIC

No comment(s) from the public

CLOSED TO THE PUBLIC

NEXT MEETING TO BE HELD ON Wednesday May 1st for REORGANIZATION.

MOTION TO ADJOURN

Motion: Commissioner Holley

Second: Commissioner Foote

ALL IN FAVOR: Commissioners Katz, Valenzano, President Kennedy

Meeting was adjourned @ 9:42am

Respectfully Submitted by

Eileen R Carlos

Eileen R Carlos, CTA

Administrator