**Board of Taxation** 



Making It Better, Together.

Forrest Hall, 2<sup>nd</sup> Floor 509 Lakeland Road Blackwood, NJ 08012 Telephone (856) 225-5238 Facsimile (856) 225-5242 <u>www.camdencounty.com</u> diane.hesley@camdencounty.com

Melissa Pollitt, CTA President Kelly Hanson Barbara Holcomb Donald Reich Bill Wilhelm Commissioners

Diane R. Hesley, CTA Tax Administrator

# Minutes for Camden County Board of Taxation February 27, 2024 @ 9:00am in Lakeland @ Forrest Hall and via zoom

## Presiding: Board President Melissa Pollitt, CTA

**Meeting was called to order:** This meeting was held in full compliance with the sunshine act, notice had been posted in Forrest Hall in Lakeland and legal notice placed in the Courier Post & on the official website of Camden County, all notices have included the electronic link to this open public meeting.

**Roll Call attendance:** Commissioners Hanson (virtual), Holcomb, Pollitt, Reich (virtual) & Wilhelm (absent)

## Pledge of Allegiance

**Motion** made by Commissioner Holcomb to close the regular meeting and enter the Preliminary Equalization Hearing. Second by Commissioner Reich Roll Call: **All in Favor** – Aye , (Wilhelm - absent)

Administrator Hesley provided a report of the Preliminary Equalization for 2024. The hearing was open for the municipalities to provide comments or complaints. No municipality responded. The Tavistock ratio will be reviewed prior to the Final Equalization. The Final Equalization Hearing will be held at the virtual meeting on March 5, 2024.

**Motion** made by Commissioner Holcomb to close the Preliminary Equalization Hearing and re-enter the regular meeting. Second by Commissioner Hanson Roll Call: **All in Favor** – Aye , (Wilhelm - absent)

**Motion** made by Commissioner Reich to approve minutes of Regular Meeting of January 16, 2024. Second by Commissioner Hanson Roll Call: **All in Favor** – Aye , (Wilhelm – absent)

#### **Resolutions:**

**Motion** made by Commissioner Reich to approve Resolution #3 of 2024 to certify corrections to the 2024 tax lists as filed by municipal assessors.

Second by Commissioner Holcomb

Roll Call: Hanson <u>yes</u>, Holcomb <u>yes</u>, Pollitt <u>yes</u>, Reich <u>yes</u>, Wilhelm <u>absent</u>,

**Motion** made by Commissioner Holcomb to approve Resolution #4 to establish the percentage of 100% as the ratio to true value of real property to be used in the calendar year 2024. Second by Commissioner Hanson Roll Call: Hanson <u>yes</u>, Holcomb <u>yes</u>, Pollitt <u>yes</u>, Reich <u>yes</u>, Wilhelm <u>absent</u>,

**Motion** made by Commissioner Reich to approve Resolution #5 to enter closed executive session to discuss personnel matters. Second by Commissioner Hanson Roll Call: Hanson <u>yes</u>, Holcomb <u>yes</u>, Pollitt <u>yes</u>, Reich <u>yes</u>, Wilhelm <u>absent</u>,

#### Administrator's Report:

**Reports:** Administrator Hesley gave reports and updates on the following:

Correspondence – A report was given regarding correspondence sent to the State in relation to the January tax list reports which include the CNC and TL45 reports. The CNC reports were sent to all Municipal and County Chief Financial Officers.
Archives/OPRA – An update was given regarding archives and OPRA requests.
Audits – An update was given regarding exemption and deduction audits.
Daniel's Law – An update was given regarding Daniel's Law.
Operational Account – A report was given on the balance and account activity.
SR1A's/SR6 – 6,078 deeds have been received and entered with 252 outstanding.
Tax Court – A report was given regarding the tax court filings.
Website – Administrator Hesley publicly thanked Spark Creative Group for their support of our county website page.

**Revaluation/Reassessment:** An update was given regarding the status of pending revaluation and reassessment programs.

**Motion** made by Commissioner Holcomb to approve the revised revaluation calendar as presented. Second by Commissioner Hanson Roll Call: **All in Favor** – Aye , (Wilhelm - absent)

Legal/Legislative: n/a

Training: Update on 2024 NJIAAO Tax Appeal Seminar at Forsgate, March 7, 2024.

Old Business: n/a

**New Business:** Commissioner Holcomb read correspondence from President Pollitt.

**Public Portion:** Michael Raio and Michael Kane made comments regarding the appeals process. President Pollitt thanked everyone for their attendance.

**Motion** made by Commissioner Reich to close the regular meeting and enter executive session. Second by Commissioner Holcomb Roll Call: **All in Favor** – Aye

**Motion** made by Commissioner Reich to close the executive session and re-enter the regular meeting. Second by Commissioner Holcomb Roll Call: **All in Favor** – Aye

**Motion** made by Commissioner Holcomb to adjourn. Second by Commissioner Hanson. Roll Call: **All in Favor** – Aye

Meeting adjourned.

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Diane R. Hesley, C.T.A. Camden County Tax Administrator

Minutes approved: April 2, 2024



Diane R. Hesley, CTA, Camden County Tax Administrator

