

# **NEW JERSEY ASSOCIATION OF COUNTY FINANCE OFFICERS**

## **MEETING NOTICE**

The NJACFO business breakfast meeting will be held on Friday, March 22, 2013 at the Forsgate Country Club, 375 Forsgate Drive, Monroe, NJ 08831.

We must make a reservation for our meeting with the facility so, if you plan on attending, it is very important that you RSVP to Craig Marshall as soon as possible.

Please RSVP by e-mail to [craig.marshall@co.monmouth.nj.us](mailto:craig.marshall@co.monmouth.nj.us) or telephone (732) 431-7391. At that time please indicate whether you want [eggs](#) or [fruit](#) for breakfast.

## **MEETING AGENDA**

Beverages: 9:00 a.m.

Meeting called to order: 9:30 a.m.

Reminder: Sign in sheets, CEU sign in sheet, Evaluation sheet

Reports: Approval of October 26, 2012 Minutes  
Approval of Treasurers Report

Old Business and Pending Matters

New Business and Legislative Update

John Donnadio, Legislative Update

NJAC Conference May 8<sup>th</sup> – May 10<sup>th</sup>, Caesar's, Atlantic City

GFOA 107<sup>th</sup> Annual Conference, June 2<sup>nd</sup> – 5<sup>th</sup>, San Francisco, Ca.

Next meeting, May 9, 2013 (in conjunction with NJAC conference)

Guest Speaker Presentation

Speaker: Robert Hughes, State of New Jersey, Department of Human Services

Topic: County Welfare Board Budget Review Process – Impact on County Budget and Discussion on improving the process.

Open Discussion

Adjourn

**New Jersey Association of County Finance Officers**  
**Treasurer's Report**  
Meeting March 22, 2013

Cash Balance: September 30, 2012		\$16,627.44
Add: Receipts		
Dues and Membership Fees	10,235.00	
Interest Income (Oct, Nov, Dec, Jan, Feb)	<u>8.11</u>	
		<u>10,243.11</u>
		26,870.55
Less: Disbursements		
US Treasury - IRS Determination	850.00	
Forsgate - Meeting October 26, 2012	1,183.72	
Forsgate - Meeting Deposit	450.00	
TD Bank - Return of Overpayment of Dues	<u>400.00</u>	
		<u>2,883.72</u>
Cash Balance: February 28, 2013		<u>\$23,986.83</u>
Balance in Bank: February 28, 2013		<u>\$23,986.83</u>

Respectively Submitted,

  
Yvonne Childress

**Minutes of the New Jersey Association of County Finance Officers**  
**Held on October 26, 2012**  
**at Forsgate Country Club**

**Bonnie Lindaw, President, called the meeting to order at 9:54 AM.**

**Reports:**

Jane Lugo made a motion and Julie Tarrant seconded the motion to approve the minutes of the September 7, 2012 meeting. The motion was made and the approval was unanimous. Jane Lugo made a motion and Julie Tarrant seconded the motion to accept the Treasurer's Report dated October 26, 2012 and the Corrected Treasurer's Report dated September 7, 2012. The motion was made and the approval was unanimous.

**New Business & Legislative Update:**

John Donnadio thanked participants of the County Administrator's seminar. He also thanked Pete Houck for teaching the Finance section. A one day seminar for new officials is in the process of being created.

There will be an emergency management seminar held on December 7, 2012 where representatives from PSE&G, Verizon, and United Water will be present, as well as, the Commissioner from BPU to discuss emergency response. The head of FEMA will hopefully be the keynote speaker for this seminar.

John Donnadio thanked Al Kuchinskas and Joe Pruiti from Middlesex County for compiling the information necessary for the County salary survey.

County Nursing Home Meeting – A new affiliate of NJAC has been created and will work with Pino Consulting Group to negotiate rates when managed care phases in. It is expected that Peer Grouping revenues will be eliminated from the reimbursement rate when managed care phases in.

NJAC testified last Monday against new rules on privatization contracts. The new rules would require the same pay rate to be given to new employees as the employees displaced due to the privatization. All privatization contracts would be required to be approved by State's Ombudsman.

At NJAC's board meeting of September 28, 2012, Transportation funding was discussed and the board is against the proposed dedicated tax which would have to be approved by voter referendum to provide for transportation funding. An NJAC board member offered as an alternative, an increase to the gas tax or sales tax, and to dedicate that increase directly to Transportation funding; however, that is not being actively pursued by NJAC. One of the biggest questions in regards to a local entity

passing a referendum for a dedicated tax is how it will impact current local aid from the State since 50% of the traffic on County roads is from State roads and this is really a state issue. At a minimum NJAC wants to work to preserve local aid.

The Constitutional Officers Association is working against the State removing mortgage assignments from the County Clerk's and transferring them to a central recording in the State. This would be a large loss of revenue at the County level. The State claims that there are not that many of these documents recorded, but County records show that there are over 11,000 of these documents recorded annually throughout the State.

The Peter J. Clancy award was presented to Emily Alexopoulos on her retirement from the Division of Local Government Services within the Division of Consumer Affairs. Emily was a great resource to us as CFO's, as well as, to our organization as a whole. She received a standing ovation from the group upon receipt of the award.

Julie Tarrant made a motion and Larry Caroselli seconded the motion to approve the 2013 Meeting Schedule. The approval was unanimous and the schedule is as follows:

March 22, 2013	Forsgate Country Club
May 8, 2013	NJAC Annual Meeting - Caesars Hotel and Casino
June 14, 2013	Forsgate Country Club
September 6, 2013	Forsgate Country Club
October 25, 2013	Forsgate Country Club

Larry Caroselli made a motion and Julie Tarrant seconded the motion to approve the 2013 Dues, which will remain at the same level as 2012. The approval was unanimous.

**Presenter:** Matthew S. Clark, Monmouth County Tax Board Administrator and Director of Records Management. Handouts are included with these minutes.

- Open Public Records System (OPRS) Website – Moving paper to computer
- Changing the way County's do business
- State certified records system
- Change the level of service and the cost of delivering that service
- Shared service and collaboration
- Ways to do more with less
- Open 24/7 technology
- Appeal Filing System – There is hope to get the State Tax Court to adopt this system as the model in order to have one complete system throughout the State
- Assessment Demonstration Program overview, which proposes to change the appeal calendar so that appeals take place prior to budgets being struck by local entities, which will eliminate the loss of revenue due to successful appeals. There is no cost to the tax payers to make this change and all software application development costs are borne by the Tax Board's Dedicated Trust Fund. This would also require assessors to revalue property on an annual basis. Legislation is pending for this pilot program under S1213 and A1591.

Gary Schwartz asked if credit cards were the only payment option. He also asked how long it took to implement the appeal filing system. The answer to the first question is that right now credit cards are the only payment method, but other methods could be explored and the answer to the second question is about 3 months.

Mallory Whiting asked if usable and non-usable sales were available. Answer is both.

**Open Discussion:**

Dave Miller asked if any other Counties were having issues with New Jersey reimbursements on ARRA projects. Craig Marshall indicated that Monmouth County was having significant issues with reimbursements from DOT, especially with ARRA projects. No other CFO's indicated that they were having these issues.

Gerry Sineski, of the Division of Local Government Services, spoke in favor, personally, of changing the tax appeal calendar. He indicated that it was an awesome idea and will save taxpayers millions of dollars with no cost to implement.

Gerry also spoke about the Best Practices Survey, and would like Counties to participate even though there is no carrot and stick to participate as with the municipalities. He wanted to know if the Counties would be for or against this and their perspective on completing this survey.

Gerry also noted that the User Friendly Budget Law that was passed in 2007 still needs the Division to promulgate rules in order to initiate. The Division is shooting for one budget process to include the User Friendly Budget by 2014 or 2015.

There was also a discussion about the CAP and the potential of having one calculation.

Bonnie Lindaw, President, thanked our guests from the Division of Local Government Services.

Bonnie also announced that the next NJACFO meeting will be held at Forsgate Country Club in Monroe on March 22, 2013.

**Adjournment:**

Bonnie Lindaw asked for a motion to adjourn, Larry Caroselli made the motion to adjourn the meeting, Julie Tarrant seconded the motion, and all were in favor to adjourn.

Respectfully submitted,

Craig R. Marshall, Secretary

At present system is not accepting new appeals for any town.

**Login**

User Name:

Password:

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- System Requirements**

  - **Hardware:** Pentium III or Higher with 512 MB memory and 1 GB of Free Space, TWAIN Compatible Scanner.
  - **Supported Platforms:** Windows XP, Vista, and Windows7
  - **Internet Browsers:** Internet Explorer 7.0 & UP, Mozilla Firefox, Safari, and Google Chrome
  - **Browser Settings:** Turn OFF Pop-up blocker and any other third party Pop-up Blockers like Google or Yahoo toolbars
  - **Software:** Acrobat Reader 5.0 to 9.0
  - **Printer:** Windows Supported Laser Printer
  - **Resolution:** 1024X768 or higher
  - **File Types allowed for pre-scanned images that will be uploaded:** TIFF, JPEG, JPG, GIF, and PDF

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▶ **Appeal Settlement**

Tracking Number: 5564322290    Appeal Number: 21-201110001L    Document Id: 5564    Status: Settlement Fully Executed    Entry Method: ELECTRONIC

Property Information	Owner Information	Additional Information
Block: 165.03 Lot: 7 Qualifier: Municipality: Howel Twp. Location: 40 VILLANOVA DRIVE	POLLUCK, DAVID & BORMANN, JOHN 40 VILLANOVA DR FREEHOLD, NJ 07728 732-603-2200	Jeff J. Horn 229 Washington Street Toms River, NJ 08753 732-286-4860    Fax: 732-244-3591 stephaniew@htrlaw.com

We, the undersigned, agree to adjust the above-entitled appeal by settlement and submit for the consideration of the Monmouth County Board of Taxation, the following proposal:

Settlement Information		2011 Assessment		Adjusted to:	
Land Assessment:	\$241,900	*Land Assessment:	<input type="text" value="\$241,900"/>	Building Assessment:	<input type="text" value="\$189,000"/>
Building Assessment:	\$223,400	*Building Assessment:	<input type="text" value="\$189,000"/>	Abatement:	<input type="text" value="\$"/>
Abatement:		Total Assessment:	<input type="text" value="\$430,900"/>		
Total Assessment:	\$465,300				

- \*Terms and Conditions:**
- Petitioner waives interest in any refund as a result of this settlement
  - This settlement shall be null and void if taxes and municipal charges (water and sewer) due up to and including the first quarter are not paid as provided by N.J.S.A. 54:3-27
  - Any refund as a result of this settlement shall be applied as a credit against the tax account
  - Settlement offers received after the stated return date are void and will not be delivered to the Tax Board for consideration
  - Other
- Other:

**\*Basis for Settlement:**

**\*Due By:**

Municipal Assessor     Tax Payer/Attorney     Municipal Attorney

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# MONMOUTH COUNTY BOARD OF TAXTION

CONTACT: MATTHEW CLARK, 732-431-7404, [MClark@co.monmouth.nj.us](mailto:MClark@co.monmouth.nj.us)



## Appeal Filing System

Welcome **Matthew Clark**

Account: Monmouth County Board Of Taxation | [LOGOUT](#)

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### Review Appeal Information

- Print Appeal Form
- Print Summary
- Export Appeal

**Tracking Number:** 1928789018    **Appeal Number:** 27-2012291D    **Document Id:** 19287    **Status:** Hearing Date Scheduled    **Entry Method:** PAPER

**Municipality:** 1327 Long Branch  
**Location:** 166 CASTLEWALL AVE  
**Block/Lot/Qual:** 32-8  
**Owner(s):** BEIDA, ALBERT & GINETTE  
**Price per Sq. Ft.:** \$238.97

#### Property Valuation

	Land	Improvement	Abatement	Total
Current	\$176,300	\$108,500		\$284,800
Request				\$250,000

#### Supporting Documents

Attachment	Attachment Desc
<b>Submitter Attachments</b>	
<input type="checkbox"/> Manual Appeal Form	
<input type="checkbox"/> Comparable Sales Report	
<input type="checkbox"/> Appeal Form	Appeal Form

Property Map
Property Photo
Bird's EyeView

Map

Map data ©2012 Google - [Terms of Use](#)

#### Comparable Sales i

	Tax Map	PRC	Municipality	Location	Block-Lot-Qual	Class	NU Cd	Lot Size	Bldg. Desc	Year Built	Sale Date	Sale Price	Sq.Feet	Price per sq.ft.
<b>Subject Property</b>														
		PRC	Long Branch	166 CASTLEWALL AVE	32-8	2	26	75X125	1.5S-AL-F-AG-1U	1952	06/14/2007	\$390,000	1632	\$238.97
<b>Submitter Comparables</b> <span style="float: right;">* - Not entered by submitter</span>														
		PRC	Long Branch	309 OAKLEY AVE	72-12	2	10	71X111 AVG	1.5S-AL-F-1U	1952	01/11/2011	\$175,000	974	\$179.67 <span style="color: orange;">C</span>
		PRC	Long Branch	329 FAIRFIELD AVE	66-14	2	10	75X112	1.5S-AL-F-1U	1952	08/22/2011	\$179,000	1105	\$161.99 <span style="color: orange;">C</span>

## ASSESSMENT DEMONSTRATION PROGRAM OVERVIEW

The primary purpose of the proposed bills (S1213, A1591) is the establishment of a program referred to as the “*Assessment Demonstration Program*” which is intended to demonstrate a more cost effective and accurate process of property assessment administration for New Jersey. There are five primary (5) components of the proposed program that significantly modify the current assessment function. They are:

1. **APPEAL CALENDAR:** This *Demonstration Program* proposes to modify the timing of the appeal season and filing requirements so that the vast majority of assessment disputes would be settled prior to the filing of the final assessment list with the County Board of Taxation. **Modification of the calendar is intended to stabilize the current-year fiscal standing of the municipality and reduce the cost of collection shortfalls.** (see calendar)

Statewide the “anticipated but uncollected revenue due to loss in appeal” for the years 2009 and 2010 combined, is estimated to be \$119,090,263. When faced with such losses municipalities have to turn to their reserves and emergency bonding to meet their obligations to fund County, Schools and if possible, themselves. **This bill contains a process that would have avoided that reality.**

2. **ANNUAL ASSESSMENT REVISION:** This *Demonstration Program* proposes changes that would provide the Assessor with both the authority and the requirement for the annual review and revision of all properties within the jurisdiction. **Increased accuracy in assessments will greatly reduce the exposure to losses in appeals and build public confidence in the “fairness” of the system. Such requirements are also intended to reduce the frequency of the need for revaluation or reassessment.**
3. **REVISION COMPLIANCE:** This *Demonstration Program* proposes changes that would provide the power to compel the implementation of revaluation, reassessment, compliance plan, and maintenance programs. **By providing the ability to expedite the implementation of the revaluation process there will be greater precision in the timely assignment of individual tax liabilities putting an end to the protracted over/under payment of taxes.**
4. **ASSESSMENT STANDARDIZATION:** This *Demonstration Program* proposes changes that will provide enhanced oversight by requiring that all municipalities within the County utilize the same property assessment software (MODIV/CAMA system).
5. **EDUCATION:** Underlying this *Demonstration Program* is a series of advancements in appraisal practices and procedures which necessitate additional educational requirements that, in fact, double the State’s present requirements for Assessors and likewise apply to County Tax Board Commissioners and the Administrator within the *Demonstration County*.

### FISCAL IMPACT

**No taxpayer funding is required** for the implementation of this *Demonstration Program*. The entire cost of implementation will be borne by the County Tax Board’s Filing Fee Trust Fund.



## ASSESSMENT DEMONSTRATION PROGRAM S1213 - A1591

The Assessment Demonstration Program proposes the restructuring of the Assessment Calendar to position the appeal process before the budgetary process.

### CURRENT TAXATION CALENDAR

October	November	January	February	March	April	May			June		
Assessing Date		Tax List Filed by Assessor	Postcards Mailed	Tax List Finalized By Tax Board	Town Adopts Budget	Tax Appeals Filed in Non - Reval Towns	Tax Appeals Filed in Reval Towns	Tax Rate Set by Tax Board		Tax Bills Mailed	Appeal Judgments Mailed w/o extension
Oct 1 PTY		10-Jan	1-Feb	10-Mar	31-Mar	1-Apr	1-May	20-May		14-Jun	30-Jun

Tax List, Budget, Tax Rate process

Current Tax Appeal Season

### PROPOSED TAXATION CALENDAR

October	November		January	February	March	April	May			June	
Assessing Date	Preliminary Assessments Certified to County Board	Postcards Mailed	All Tax Appeals Filed			Appeal Judgments Mailed	Tax List Filed by Assessor	Town Adopts Budget	Tax List Finalized By Tax Board	Tax Rate Set by Tax Board	Tax Bills Mailed
Oct 1 PTY	Nov 1 PTY	Nov 15 PTY	15-Jan			30-Apr	5-May	15-May	25-May	31-May	14-Jun

Tax List, Budget, Tax Rate process

Proposed Tax Appeal Season

Appeals are filed for all districts on January 15, regardless of revaluation or reassessment activity.