

# MORRIS COUNTY BOARD OF TAXATION

P.O. Box 900

Morristown, New Jersey 07963-0900

*Commissioners*

Dr. Michael D. DiFazio, *President*  
Bernard J. Tyson



*County Tax Administrator*  
William Kersey

September 19, 2019

## AGENDA

### REGULAR MEETING OF THE MORRIS COUNTY BOARD OF TAXATION

- I Call to order
- II Announcement regarding Sunshine Law
- III Roll call
- IV Minutes- July 18, 2019
- V Public Input any pertinent subject
- VI Business
  - 1. Hear/Consider Rollback Tax Complaints
  - 2. Revaluation Status Updates – Morristown Town & Mt. Arlington Borough
  - 3. Approval for Conference –Nov. 2019 Society of Professional Assessors
  - 4. Discussion with Morris County Tax Assessors
  - 5. Any other business that may properly come before the Board
- VII Adjournment

The Morris County Board of Taxation met in its office at 30 Schuyler Place, Morristown , New Jersey on September 19, 2019 at 10:00 A. M.

President Dr. Michael DiFazio presided and Commissioner Tyson was present.

Also present: William Kersey, Administrator, Kim Roggenkamp and Patty Marsh.

President Dr. DiFazio announced that proper and timely notice of the meeting had been posted and filed with the County Clerk, the Daily Record the Star Ledger and The Record.

No one from the public was present. That portion of the meeting devoted to the public was closed.

On motion by Commissioner Tyson seconded by Commissioner Dr. DiFazio the minutes of July 18, 2019 were approved.

Business: On motion by Commissioner Tyson seconded by Commissioner Dr. DiFazio the complaints filed by the Townships of Chester, Mendham and Washington (see attached list) for the rollback taxes under the Farmland Assessment Act which were agreed to by the property owners were considered. The Board entered judgment fixing the amount on which the rollback taxes will be computed as submitted by the municipality. The Board then considered the rollback tax complaint filed by the Township of Mendham Vs. Tiedam Corporation where there was no appearance by the taxpayer. Judgment was entered fixing the amount on which the rollback taxes will be computed as submitted by the municipality.

Kevin Esposito, Assessor, Matthew O'Donnell, Esq. and Mike Kolody from Maser Consulting were present on behalf of the Town of Morristown to discuss the status of the municipality's ordered revaluation. A discussion was held concerning the tax maps, they were resubmitted to the State for approval and the municipality is hopeful that they will have approval within 30-60 days. Mr. Esposito reported that the Request for Proposal is completed and ready to be advertised once the maps are approved. Administrator Kersey questioned why it has taken two years to get map approval.

Mr. Kolody replied that there were many more condominiums than originally anticipated on the map. Commissioner Tyson expressed concern about rushing the revaluation at this point. The municipality requested an extension until September 30, 2021 making the revaluation effective for the 2022 tax year. The assessor reported that there are 1,300 Class 4 properties in town and he would like time to have an independent company (in addition to the revaluation firm) do a Class 4 review. After further discussion, on motion by Commissioner Tyson seconded by Commissioner Dr. DiFazio the Board granted the Town of Morristown and extension until September 30, 2021 making the revaluation effective for the 2021 tax year.

John Marchione, Assessor and Matthew O'Donnell, Esq. were present from the Borough of Mount Arlington to further discuss the need and time frame of a potential revaluation. Mr. Marchione reported that he had spoken with Mayor and Council and would like to be ordered to conduct the revaluation effective for the 2021 tax year. He further reported that the municipal tax maps are in good shape and have been kept up to date and the Request for Proposal is currently being prepared. On motion by Commissioner Tyson seconded by Commissioner Dr. DiFazio the Board ordered the Borough of Mount Arlington to conduct a municipal wide revaluation to be completed September 30, 2020 and effective for the 2021 tax year.

On motion by Commissioner Tyson seconded by Commissioner Dr. DiFazio the Board approved attendance at the Society of Professional Assessor's Conference being held in November 2019.

The Board then met with a group of Morris County Tax Assessors to discuss policy and procedure. There being no further business, on motion the meeting adjourned at 12:35 P.M.

# ROLL BACK TAX COMPLAINTS

September 19, 2019

## TO BE HEARD

### Mendham Township

Tiedam Corp.

Block 103

Lot 1

## TO BE CONSIDERED

### Chester Township

Designer Homes of NJ, Inc.

Block 26

Lot 168

Designer Homes of NJ, Inc.

Block 26

Lot 169

### Mendham Township

Goldthwaite, Steven & Christine

Block 144

Lot 47

### Washington Township

Palentchar, David

Block 43

Lot 33.01

Dornfeld, Eric S & Michelle K

Block 25

Lot 53.09