

Board of Taxation

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RESOLUTION # 12 OF 2023

WHEREAS, there exists the need for standard policy to be used in the summary hearing process at the Camden County Board of Taxation Appeal Hearings, and

WHEREAS, according to P.L.2021, c. 136 a summary hearing is a review of the assessment based solely on the evidence submitted and evidence must be submitted not later than 7 days prior to the scheduled hearing date, and

WHEREAS, the appellant has the option to choose a summary hearing at the time of filing however may opt out of the summary hearing but must do so in writing no later than seven days prior to the scheduled hearing, and

WHEREAS, the New Jersey Handbook for County Boards of Taxation states, "Adoption of policies shall be confirmed at a public meeting" and "Policies may be presented in the form of resolutions"; now therefore be it

RESOLVED, the Camden County Board of Taxation has promulgated the following policy to be used by the Camden County Board of Taxation Commissioners, the staff of the County Board of Taxation and all participants of the hearing process:

*Appellants have the option to choose a summary hearing.

*Appellants must request in writing, at the time of application, whether they elect a "summary", in-person, or virtual hearing.

*All "summary" hearings of the Camden County Board of Taxation are held in-person and virtually.

*All "summary" hearings are advertised in advance and are open to the public.

*The "summary" hearing notices sent by the Camden County Board of Taxation to the appellant/attorney will include the date, time, physical location, and the electronic link along with instructions.

*If an appellant is represented by an attorney and has chosen a "summary" hearing, the attorney MUST be present at the hearing whether virtual or in-person.

*If an appellant provides an appraisal report from an expert and has chosen a "summary" hearing, the appraiser MUST be present at the hearing whether virtual or in-person.

*If the appellant is not represented by an attorney and has provided an appraisal report, BOTH the appellant and the appraiser must be present at the hearing whether virtual or in-person.

*If the appellant opts out of the "summary" hearing, they must do so in writing to the Camden County Board of Taxation and the respective municipality and said notice must be received 7 days prior to the scheduled hearing date.

*If the municipality files a counter claim against the complaint, the appellant will be given the opportunity to be present at the hearing whether virtual or in-person.

*In a counter claim case, the appellant may still proceed with a "summary" hearing on the evidence submitted but MUST be informed by the Camden County Board of Taxation in writing that the only opportunity to counter the municipality's case will be at the hearing whether virtual or in-person.

Moved: Commissioner Reich

Second: Commissioner Hanson

Roll Call: k.hanson yes b.holcomb yes m.pollitt yes
d.reich yes w.wilhelm yes



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drh/5/2/2023