

Board of Taxation

Melissa Pollitt, CTA
President

Kelly Hanson
Barbara Holcomb
Donald Reich
Bill Wilhelm
Commissioners

Diane R. Hesley, CTA
Tax Administrator



Forrest Hall, 2ndFloor
509 Lakeland Rd
Blackwood, NJ 08012
phone 856.225.5238
fax 856.225.5242

www.camdencounty.com
diane.hesley@camdencounty.com

RESOLUTION # 13 OF 2023

WHEREAS, according to P.L.2021, c. 136 there exists the need for standard policy to be used in the virtual hearing process at the County Board of Taxation Appeal Hearings, 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:

- *All hearings of the Camden County Board of Taxation are held in-person and virtually.
- *All inspections may be made virtually at the request of the taxpayer.
- *Appellants must request in writing, at the time of application, whether they will be in-person or virtual.
- *All hearings are advertised in advance and are open to the public.
- *The electronic link is available on the main page of the Camden County Board of Taxation website and can be accessed by the public.
- *Hearing notices sent to the appellant/attorney will include the date, time, physical location, and the electronic link along with instructions.
- *Hearing times are staggered to prevent physical back-up in the courtroom.
- *Additional time is afforded in certain circumstances such as problems connecting virtually, uncontrollable delay in arriving physically or virtually on time. The amount of additional time afforded is at the sole discretion of the Board and is on a case-by-case basis. However, if appellant is not present at the fifteen-minute mark after the scheduled hearing time and has not contacted the Board requesting a delay, the case will be called as a non-appearance.

*The courtroom has been modified to accommodate virtual capabilities.

*All parties who will testify are sworn in whether in-person or virtual.

*All evidence is uploaded to the on-line appeal system currently in use.

*Appellants who file a complaint in the on-line appeal system will:

- communicate with the municipality electronically
- file evidence electronically
- withdraw electronically
- settle electronically

*Appellants who file a paper application:

- Board staff will upload the application electronically
- Board staff will upload evidence electronically
- Board staff will upload withdraw forms
- Board staff will upload settlement stipulations

*Attorneys for both the municipality and the appellant may participate in the hearing virtually, notice shall be given to the County Board office in advance of the hearing day.

*Judgments are entered electronically. A physical copy is kept on record at the Board office and copies are physically mailed to the following:

- Appellant
- Attorney, if applicable
- Municipal Assessor
- Municipal Tax Collector

Moved: Commissioner Holcomb

Second: Commissioner Hanson

Roll Call:	k.hanson	<u>yes</u>	b.holcomb	<u>yes</u>	m.pollitt	<u>yes</u>
	d.reich	<u>yes</u>	w.wilhelm	<u>yes</u>		

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