

## Board of Taxation



**Melissa Pollitt, CTA**  
President

**Kelly Hanson**  
**Barbara Holcomb**  
**Bill Wilhelm**  
**Donald Reich**  
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](http://www.camdencounty.com)  
[diane.hesley@camdencounty.com](mailto:diane.hesley@camdencounty.com)

### RESOLUTION # 26 OF 2024

WHEREAS, according to P.L.2021, c. 136 there exists the need for standard policy to be used in the virtual inspection process of the Camden County Board of Taxation, Camden County Municipal Assessors, staff of the County Tax Board, staff of the Municipal Assessor, and any persons and/or companies contracted with the municipality to perform assessment inspections, and

WHEREAS, the State of New Jersey, Division of Taxation in a memorandum dated August 12, 2024, provides guidance, until formal regulations have been adopted, regarding the provisions in Chapter 136 for the virtual inspections of real property for implementing an approved revaluation program, district-wide reassessment program, compliance plan, or any other municipal-wide assessment review, and

WHEREAS, Chapter 136 provides that an assessor may, at the taxpayer's discretion, perform live virtual inspections using protocols adopted by the County Board of Taxation, 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, Camden County Municipal Assessors, staff of the County Tax Board, staff of the Municipal Assessor, and any persons and/or companies contracted with the municipality to perform assessment inspections:

- \*All virtual inspections must be approved in writing by the taxpayer on a form promulgated by the Camden County Board of Taxation.
- \*All virtual inspections must be live, in real-time, with a direct live video feed from the taxpayer.
- \*Virtual inspections shall be scheduled during normal business hours unless otherwise agreed upon by the municipal assessor, or their representative, and the taxpayer.
- \*The Assessor must verbally verify and confirm the Block and Lot identifier, the property location, and the owners' name at the beginning of the virtual inspection.

\*Assessors are permitted to perform virtual inspections by using smart phone technology/electronic devices to transmit live video feed.

\*Video Recordings by the taxpayer will not be accepted.

\*No video recordings will be retained by any persons and/or companies authorized by this resolution to conduct virtual inspections.

\*Uploaded photos by the taxpayer will not constitute an inspection.

\*Live inspection feed by the taxpayer must show the exterior of the property to verify the address/location, walking through the property room-by-room, in real time using a video technology application.

\*No assessment program shall be conducted using virtual inspections entirely.

\*Primary method of inspection must remain in-person.

\*Virtual inspections may be used for any valuation function of the assessor, including:

- any valuation program, including revaluations, reassessments, and compliance plans;
- added assessments pursuant to N.J.S.A. 54:4-63.1 to -63.11a;
- omitted assessments of real estate pursuant to N.J.S.A. 54:4-63.12 to -63.40; and
- adjustment of assessments for increases in market value due to a physical change to improvements that, due to timing of discovery, cannot be imposed under the added assessment law.

\*During the appeals process, testimony regarding the condition of the subject property must be supported by an inspection, whether in-person or virtual. No person setting value may testify to the value if no inspection was completed.

Moved: Commissioner Wilhelm

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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