

# Board of Taxation



Making It Better, Together.

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**Diane R. Hesley, CTA**  
Tax Administrator

## RESOLUTION # 10 OF 2024

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", and

WHEREAS, Resolution #12 of 2023 defined the summary hearing process to be conducted by the Camden County Board of Taxation and was adopted as policy; now therefore be it

RESOLVED, the Camden County Board of Taxation Commissioners, the staff of the Camden County Board of Taxation and all participants in the hearing process shall continue to follow the policy as promulgated and adopted by Resolution # 12 of 2023. A copy of which is attached to this resolution.

Moved: Commissioner Reich  
Second: Commissioner Kelly

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

Melissa Pollitt, CTA  
Board President

Diane R. Hesley, CTA,  
Camden County Tax Administrator

