

Board of Taxation



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Commissioners

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Tax Administrator

**Agenda for Camden County Board of Taxation
June 3, 2020 @ 9:00am via teleconference**

Presiding: Board President Melissa Pollitt

Meeting called to order: This meeting is being held in full compliance with the sunshine act, notice has been posted in Camden City Hall and legal notice placed in the Courier Post & the Inquirer, all notices have included the electronic link to this open public meeting. There is no physical location of this meeting.

In accordance with P.L.2020 Chapter 11, approved March 20, 2020, Assembly, No.3850 authorizes a public body to conduct a meeting and public business, cause a meeting to be open to the public, vote and receive public comment by means of communication or other electronic equipment during a state of emergency, public health emergency, or state of local disaster emergency.

New Jersey Executive Order 103 provides authority for an entity to proceed with a remote-only meeting (i.e., only offering remote meeting access with no public meeting place) provided appropriate notice is provided and the public can access the meeting through appropriate means.

All public comments must be submitted to the County Tax Administrator through the electronic format currently in use. Instruction will be given prior to public session.

Roll Call: Commissioners Hanson, Pollitt, Reich & Wilhelm (all via telecommunication)

Pledge of Allegiance

Minutes: Motion to approve minutes of the Regular Meeting of May 13, 2020.

Resolutions: n/a

Correspondence: n/a

Training: Extension of educational requirement for CTA holders.

Administrator’s Report:

Operational Accounts:

Old Business:

Office Relocation

New Business:

SR1A update

Appeals update

Uniform plan for inspections of property under appeal

Assembly Bill #3969

Public Portion:

Adjournment: Motion to adjourn

Addendum:

Assembly Bill 3969 – passed in both houses (recap below)

provides for local government flexibility regarding various timeframes, deadlines, and other statutory requirements.... during times of emergencies.

provides expansive authority to the Director of the Division of Local Government Services in the Department of Community Affairs to extend certain deadlinesduring periods of emergency declared by the Governor.

deadlines may include, but are not limited to:

- *county’s notification to director of board of taxation’s failure to receive a copy of a school or municipal budget
- *county board of taxation’s substitution of an adopted municipal budget for an amount certified by the director
- *county board of taxation to complete a table of aggregates
- *director act as necessary to consolidate ballot questions/procedures when governing body elects to hold certain referendums
- *director to review and approve municipal budgets that are not subject to local review
- *municipality to certify a preliminary tax levy
- *municipality to cause an annual audit of their books, accounts, and financial transactions.

bill provides Director of the Division of Local Government Services the authority to permit municipalities to institute extended grace period for quarterly property tax payments and other municipal charges.

bill empowers the director to extend deadlines under the “Municipal 42 Land Use Law,”

bill extends certification renewal periods for finance officers, tax collectors, and tax assessors.

bill permits various temporary or acting county and municipal officials to be reappointed on a temporary or acting basis for up to three subsequent one-year terms...

bill authorizes local public bodies to hold public meetings remotely by electronic means during periods of emergency declared by the Governor so long as reasonable public notice and provision for public input is made under the circumstances. This provision of the bill is retroactive to March 9, 2020, when Executive Order No. 7 103 was issued, declaring a public health emergency and state of emergency in response to COVID-19.

bill requires the Director of the Division of Local Government Services to adopt regulations for the conduct of these remote meetings.

bill clarifies local governments may accept specific types of electronic payments.

bill modifies the general notice requirements when a municipality changes the rate of interest to be charged on delinquent property taxes if it extends the interest-free grace period.

bill permits county to waive the six percent per year interest that a municipality is required to pay to a county when it does not turn over property tax revenue collected by the municipality on the county’s behalf on the statutorily-required dates, if the municipality adopts the above extended grace period and a public health emergency or a state of emergency has been declared by the Governor and is in effect. Such a waiver would expire 30 days after the end of the municipality’s extended grace period.

bill provides if full amount of employer's contributions certified by the Police and Firemen’s Retirement System or the Public Employees’ Retirement System was not made within 30 days after the required due date when that due date occurred in the year 2020, the interest at the rate of 10 percent per year that is required to be assessed against the unpaid balance thereof on the first day after such 30th day not be assessed for an additional period of 30 days. If the full amount of the certified employer’s contributions is not made within 60 days after the required due date, the interest would be assessed against any unpaid balance of that employer on the first day after that 60th day. This provision is also retroactive to March 9, 2020.