

# Board of Taxation



Making It Better, Together.

City Hall, 7th Floor  
520 Market Street  
Camden, NJ 08102-1218  
phone 856.225.5238  
fax 856.225.5242

[www.camdencounty.com](http://www.camdencounty.com)  
[diane.hesley@camdencounty.com](mailto:diane.hesley@camdencounty.com)

**Melissa Pollitt**  
President

**Kelly Hanson**  
**Barbara Holcomb**  
**Bill Wilhelm**  
**Donald Reich**  
Commissioners

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

## RESOLUTION # 9 OF 2019

Whereas according to N.J.S.A 54:3-5, each county board shall upon organization elect from its members a president,

Whereas The president shall have responsibility for overseeing the writing of the written memorandum of judgment required pursuant to R.S. 54:3-26, and each shall be under his signature, as well as the signature of any other member of the board who participated in the rendering of the county board judgment on appeal; now therefore, be it

Resolved, that the Camden County Board of Taxation does hereby elect Melissa Pollitt to serve as the Board President for the 2019-2020 cycle.

Moved: Commissioner Holcomb  
Second: Commissioner Wilhelm

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

Melissa Pollitt, Board President

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## RESOLUTION # 10 OF 2019

Whereas according to N.J.S.A 10:4-18 and the Open Public Meetings Act, within seven (7) days following the annual reorganization meeting a public body shall post, in at least one public location and keep posted throughout the year, a schedule of regular meetings of the public body;

Whereas the schedule shall also be submitted to at least two newspapers having the greatest likelihood of informing the public in the local area;

Whereas in the case of county boards of taxation, the schedule shall also be filed with the clerk of the county; now therefore, be it

Resolved, that the Camden County Board of Taxation has adopted the annual meeting calendar which will be properly posted in Camden City Hall and, copy to be filed with the Camden County Clerk and furthermore, the board has recognized the Courier Post and the Inquirer as local newspapers for the purpose of legal notice.

Moved: Commissioner Holcomb  
Second: Commissioner Hanson

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

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## RESOLUTION # 11 OF 2019

WHEREAS, the Open Public Records Act (OPRA) requires all state agencies Appoint a record's custodian;

WHEREAS, the tax board is the state agency charged with securing all Property assessments at their taxable level;

WHEREAS, the board officers house numerous public records such as the Original Tax List, the SR1A, etc., and the board is desirous to comply with the law;

NOW, THEREFORE, BE IT RESOLVED that Diane R. Hesley, CTA, Camden County Tax Administrator is hereby appointed record custodian and authorized to sign subpoenas for the Fiscal year 2019-2020.

Moved: Commissioner Wilhelm  
Second: Commissioner Holcomb

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

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## RESOLUTION # 12 OF 2019

Whereas according to N.J.S.A 54:3-26, the county board of taxation shall transmit a written memorandum of its judgments to the assessor of the taxing district and to the taxpayer, setting forth the reasons on which such judgment was based; now therefore, be it

Resolved, that the Camden County Board of Taxation does hereby certify judgments for all appeals filed by April 1 that have been further stipulated or withdrawn prior to their scheduled hearing date.

Moved: Commissioner Wilhelm  
Second: Commissioner Holcomb

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

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drh/05/08/19

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## RESOLUTION # 13 OF 2019

Whereas according to N.J.S.A 54:3-21, when a petition of appeal to a County Board of Taxation is received by the board after May 1 of the tax year in a municipality that has undergone an approved revaluation or reassessment, the appeal shall not be accepted for filing;

Whereas if an appeal is received after May 1 of the tax year in a municipality that has undergone an approved revaluation or reassessment, the petition shall be endorsed with the date of receipt and the statement "Petition of appeal is returned by reason of late filing"; and

Whereas the petition of appeal and filing fee shall be returned to the individual filing it accompanied by a judgment of dismissal by the county board of taxation that states "dismissal for late filing"; now therefore, be it

Resolved, that the Camden County Board of Taxation does hereby certify judgments for all appeals filed after May 1 in the Borough of Gibbsboro, which has undergone an approved revaluation for the tax year 2019 and according to N.J.S.A 54:3-21 shall enter the judgment code "5E – Dismissal with Prejudice for Appeal not timely filed"

Moved: Commissioner Holcomb  
Second: Commissioner Hanson

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

Melissa Pollitt, Board President

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drh/04/10/19

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## RESOLUTION # 14 OF 2019

BE IT RESOLVED, that the Camden County Board of Taxation establishes the percentage of one hundred (100%) percent as the ratio of assessed to true value of real property as the ratio to be used within the County of Camden for the purpose of assessing the taxable values to be used in levying taxes for the calendar year 2020 and thereafter until changed in accordance with Chapter 51, Laws of 1960 Revised Statutes 54:4-2.27.

AND BE IT FURTHER RESOLVED that copies of this Resolution be filed forthwith with the Director of the Division of Taxation, all Municipal Clerks and Assessors for the County of Camden in compliance with the above statute.

Done by Order of the Board on May 20, 2019

Moved: Commissioner Holcomb  
Second: Commissioner Reich

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

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Melissa Pollitt, Board President

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## RESOLUTION # 15 OF 2019

Whereas according to N.J.S.A. 54:3-18 "The county board of taxation in each county shall meet annually for the purpose of reviewing the equalization table prepared pursuant to R.S.54:3-17 with respect to the several taxing districts of the county. At the meeting a hearing shall be given to the assessors and representatives of the governing bodies of the various taxing districts for the purpose of determining the accuracy of the ratios and valuations of property as shown in the equalization table, and the board shall confirm or revise the table in accordance with the facts. The hearings may be adjourned from time to time but the equalization shall be completed before March 10. (postponement granted to June 1 for the County of Camden by the State of NJ, Division of Taxation, Department of the Local Property Branch) At the first hearing, any taxing district may object to the ratio or valuation fixed for any other district, but no increase in any valuation as shown in the table shall be made by the board without giving a hearing, after 3 days' notice, to the governing body and assessor of the taxing district affected."

Whereas at the public meeting held on May 8, 2019, the Camden County Tax Administrator presented the preliminary equalization table for review at which time no objections were presented by the Camden County assessors or municipalities.

Now therefore BE IT RESOLVED, as of the date of this resolution, the Camden County Board of Taxation, has finalized the Equalization Table for the County of Camden.

Moved: Commissioner Holcomb  
Second: Commissioner Wilhelm

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

Melissa Pollitt, Board President

Diane R. Hesley, CTA,  
Camden County Tax Administrator

drh/05/20/19

