



Board of Taxation

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

Melissa Pollitt, CTA
President

Kelly Hanson
Bill Wilhelm
Donald Reich
Commissioners

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

Diane R. Hesley, CTA
Tax Administrator

RESOLUTION # 1 OF 2021

Whereas the Municipal Tax Assessor is required to file the tax list with the County Board of Taxation on or before January 10 of the tax year;

Whereas the County Tax Administrator must review each tax list and determine if all the required lists are properly filed and that the list is certified by the assessor of each district; and

Whereas the Camden County Board of Taxation certifies the tax list as representative of a complete record of the taxes assessed in the districts within Camden County; now therefore, be it

Resolved, that the Camden County Board of Taxation along with the Camden County Tax Administrator have accepted and certify the 2021 Tax Lists as filed.

Moved: Commissioner Wilhelm
Second: Commissioner Hanson

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

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RESOLUTION # 2 OF 2021

Whereas the County Board of Taxation on or before January 10 of the tax year shall prepare an abstract of added, omitted and rollback assessments; and

Whereas the County Tax Administrator has completed the calculations and sent copy to the County Finance Officer and the Division of Taxation; now therefore, be it

Resolved, that the Camden County Board of Taxation along with the Camden County Tax Administrator have certified the 2020 abstract of added report for the 2021 tax year.

Moved: Commissioner Hanson

Second: Commissioner Wilhelm

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

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RESOLUTION # 3 OF 2021

Whereas the County Board of Taxation has the authority to review, revise and correct tax lists after January 10 but prior to final equalization of the tax year;

Whereas the County Tax Administrator must review each revision and correction filed by the assessor of any taxing district; and

Whereas the following districts filed corrections after January 10 but prior to final equalization and such corrections have been made to the respective tax lists of Berlin Borough, Berlin Township, Brooklawn, Camden City, Laurel Springs and Voorhees.

Whereas the Camden County Board of Taxation certifies the tax list as representative of a complete record of the taxes assessed in the districts within Camden County; now therefore, be it

Resolved, that the Camden County Board of Taxation along with the Camden County Tax Administrator have accepted and certify the corrected 2021 Tax Lists as filed.

Moved: Commissioner Wilhelm

Second: Commissioner Hanson

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

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RESOLUTION # 4 OF 2021

Whereas Chuck Palumbo, CTA has proudly served 42 years of service for Camden County in the capacity as the Assessor of Gloucester Township; and

Whereas Chuck will retire his position within the County effective February 25, 2021; and

Whereas Chuck has supervised three revaluations, the expansion from 14,000 to over 22,000 properties and the growth of 40 tax map pages to over 220; and

Whereas Chuck Palumbo, CTA has dedicated his life's work to the fair and equitable assessment of the taxpaying public within his district of Gloucester Township in Camden County; now therefore be it

Resolved, that the Camden County Board of Taxation Commissioners along with the Administrative Staff would like to commend Chuck Palumbo, CTA for his dedication and commitment to this County and wish him well in his retirement.

Moved: Commissioner Wilhelm

Second: Commissioner Hanson

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



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RESOLUTION # 5 of 2021

Whereas the Camden County Board of Taxation discussed the need for a secured drop box to be installed in front of the Forrest Hall building to provide a depository for public use;

Whereas the Camden County Board of Taxation has determined the drop box is beneficial to the county operation and to the taxpayer;

Whereas a quote has been obtained from American Security Cabinets, a firm that is a current vendor with the County of Camden; now therefore, be it

Resolved, that the Camden County Board of Taxation has authorized the expenditure of funds from the appeal trust fund account in the amount not to exceed \$2,100.00 to be used solely for the purchase of a stainless steel stand-alone drop box.

Moved: Commissioner Reich
Second: Commissioner Wilhelm

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

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drh/02/12/21

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RESOLUTION # 6 OF 2021

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. At the 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 March 3, 2021, 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 Reich
Second: Commissioner Wilhelm

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

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drh/03/10/21

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RESOLUTION # 7 OF 2021

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 2021-2022 cycle.

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 # 8 OF 2021

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 for 2021/2022 which will be properly posted in Forrest Hall and, copy to be filed with the Camden County Clerk and furthermore, the board has recognized the Courier Post and the Official Camden County Website as local news outlets for the purposes of legal notice.

Moved: Commissioner Wilhelm
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 # 9 OF 2021

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 2021-2022.

Moved: Commissioner Holcomb
Second: Commissioner Wilhelm

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

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RESOLUTION # 10 OF 2021

BE IT RESOLVED, that the Camden County Board of Taxation affirms 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 2021 calendar year. The ratio, as adopted by Resolution #10 of 2020 which established the ratio at 100% and thereafter until changed in accordance with Chapter 51, Laws of 1960 Revised Statutes 54:4-2.27, is used to assess the taxable values in levying taxes for the calendar year 2021.

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 5, 2021

Moved: Commissioner Wilhelm
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 2021

Whereas the Camden County Board of Taxation meetings meet the requirements of the Open Public Meetings Act N.J.S.A. 10:4-7 (Sunshine Law); and

Whereas according to N.J.S.A 10:4-12.b (8) the Board may enter closed session to discuss personnel matters which may include but are not limited to the employment, performance of duties, salary, promotion of current or future employees, collective bargaining agreements as well as to discuss the investment of public funds now therefore, be it

Resolved, that the Camden County Board of Taxation shall enter closed session to discuss personnel and purchasing matters at the May 5, 2021 meeting.

Moved: Commissioner Holcomb
Second: Commissioner Wilhelm

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

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RESOLUTION # 12 OF 2021

Whereas there exists the need for standardized forms to be used in the daily process of information at the County Board of Taxation, and

Whereas the creation of promulgated forms would constitute policy, 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, that the Camden County Board of Taxation has promulgated the following forms to be used by the Camden County Assessors, their staff and the staff of the County Board of Taxation:

CC-CRRF	Confidential Redaction Request Form
CC-CARIF	Confidential Authorization to Release Information Form
CC-OVRF	Ownership Verification Request Form
CC-MODIV LINKRF	MOD IV Tax List Master Link Request Form
CC-CDBPRF	Courtesy Deed Book and Page Request Form

Moved: Commissioner Wilhelm
Second: Commissioner Holcomb

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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