

RESOLUTION # 2016-90

ADVISING THE MONMOUTH COUNTY BOARD OF TAXATION THAT THE TOWNSHIP
OF MARLBORO IS OPTING OUT OF THE MONMOUTH COUNTY ASSESSMENT
DEMONSTRATION PILOT PROGRAM

WHEREAS, in March, 2013, Governor Christie signed into law P.L. 2013, Chapter 15 known as the Assessment Demonstration Pilot Program; and

WHEREAS, Monmouth County elected to participate in this pilot program, and remains the only County to do so; and

WHEREAS, the Township of Marlboro was ordered by the Monmouth County Board of Taxation to implement the Assessment Demonstration Program (ADP); and

WHEREAS, the County program requires the municipal Tax Assessor to annually perform a town-wide reassessment and mandates that 20% of the properties within a municipality be inspected annually so that 100% of all properties are inspected every 5 years; and

WHEREAS, the Monmouth County Board of Taxation has certified reassessed values for 2015 and 2016 (preliminary) for Marlboro under the ADP; and

WHEREAS, Mayor Hornik has been vocal in his opposition to the program, expressing that the ADP:

- mandates that municipalities include the cost of inspecting 20% of the properties in the annual budget, an amount in excess of \$60,000 for Marlboro
- exposes taxpayers to abrupt swings in the real estate market on an annual basis
- inappropriately interferes with local tax assessors
- has a disproportionate adverse effect on residential and senior citizen property taxpayers
- denies taxpayers the protection of the Freeze Act forcing them to file appeals year after year

- does not preclude the Tax Board from ordering a revaluation

; and

WHEREAS, an investigation by the Asbury Park Press has uncovered numerous questions about the integrity of the program; and

WHEREAS, on October 22, 2015, the Municipal Council of the Township of Marlboro approved Res. #2015-325 calling on the Monmouth County Tax Board to suspend the program; and

WHEREAS, the Monmouth County Board of Taxation approved a resolution (undated) authorizing that "any municipality may opt out of the requirement to perform Annual Reassessments within the (ADP) for 2017 if they do so by 11:59 pm on April 29, 2016" (ATTACHED); and

WHEREAS, in order to obtain up to date information about the ADP, and, specifically, the "opt-out" being offered, representatives from the Township attended a meeting sponsored by the New Jersey Municipal Managers' Association (NJMMA) in Manalapan, at which numerous state and local officials were present, and have attempted to obtain clarification on certain points from the Monmouth County Board of Taxation; and

WHEREAS, the Township understands the following to hold true in the event a municipality "opts-out":

- The "opt-out" extends through the end of the five (5) year Pilot Program which includes both the 2017 and 2018 tax years;
- Inspections covering 20% of Township properties on an annual basis will no longer be required;
- The Tax Assessor must continue to annually certify values for all properties to the County Board of Taxation by November 1st;

- The deadline for filing a tax appeal with the Monmouth County Board of Taxation remains January 15th of the tax year

; and

WHEREAS, Mayor Hornik has recommended that the Township opt-out of the Monmouth County Tax Assessment Demonstration Pilot Program in the best interest of the taxpayers of Marlboro; and

WHEREAS, the Municipal Council believes that the Mayor's call for opting out of the Monmouth County Tax Assessment Demonstration Pilot Program is in the best interest of the taxpayers of Marlboro.

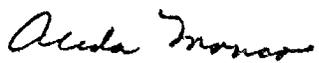
NOW, THEREFORE, BE IT RESOLVED that the Municipal Council of the Township of Marlboro supports Mayor Hornik's recommendation and approves of the Township's opting out of the Monmouth County Tax Assessment Demonstration Pilot Program.

BE IT FURTHER RESOLVED, that a certified copy of this Resolution shall be provided to each of the following:

- Monmouth County Board of Freeholders
- Monmouth County Board of Taxation
- State Senator Joseph Kyrillos
- State Assembly Member Declan O'Scanlon
- State Assembly Member Amy Handlin

OFFERED BY: CANTOR AYES: 5

SECONDED BY: MARDER NAYS: 0



 ALIDA MANCO
 MUNICIPAL CLERK
 2/25/2016



 CAROL MAZZOLA
 COUNCIL PRESIDENT

CERTIFICATION

I hereby certify the above to be a true and exact copy of a Resolution adopted by the Township Council of the Township of Marlboro at a meeting held on 2-25-2016



 Township Clerk



Monmouth County Board of Taxation

HALL OF RECORDS
1 E. MAIN STREET
FREEHOLD, NEW JERSEY 07728
(732) 431-7404
FAX (732) 409-4890



COMMISSIONERS:
JAMES STUART, President
THOMAS BYRNE, Vice President
KATHLEEN CODY BJELKA
CLIFFORD MOORE
WAYNE C. POMANOWSKI

MATTHEW S. CLARK
County Tax Administrator
VERONICA SCHENK
Asst. County Tax Administrator

--- RESOLUTION ---

“Whereas, in response to the concerns of taxpayers, local elected officials and members of the legislature, the Commissioners of the Monmouth County Board of Taxation are making a significant change to the Assessment Demonstration Program (ADP) until otherwise directed. Be it resolved that effective immediately, any municipality may opt out of the requirement to perform Annual Reassessments within the (ADP) for 2017 if they do so by 11:59 p.m. on April 29th, 2016.

VOTE OF THE MONMOUTH COUNTY BOARD OF TAXATION							
COMMISSIONER	I	S	Y	N	NV	AB	
JAMES STUART, PRESIDENT			X				
THOMAS BYRNE, VICE PRESIDENT						X	
KATHY CODY-BJELKA, COMMISSIONER		X	X				
WAYNE POMANOWSKI, COMMISSIONER			X				
CLIFF MOORE, COMMISSIONER	X		X				
I- Introduced by S-Seconded By X- indicates Vote NV- Not Voting AB absent							

Very truly yours,

Matthew S. Clark
County Tax Administrator