

TOWNSHIP OF TOMS RIVER
Law Division
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Toms River, New Jersey 08753



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February 27, 2020

VIA E-MAIL

Chelsea Skuby, CTA
County Tax Administrator
Ocean County Board of Taxation
118 Washington Street
P.O. Box 1191
Toms River, New Jersey 08754-2191

Re: Township of Toms River
Municipal-wide Revaluation Order

Dear Ms. Skuby:

This responds to your February 20, 2020, e-mail establishing the timeline for the completion of Toms River's municipal wide-revaluation, currently slated for implementation for the 2021 tax year. Although the Township has taken significant initial steps forward, the volume of work involved, the residual effects of prior delays, and the absolute imperative to avoid repeating last decade's substandard revaluation, hamper the Township's ability to comply with both the schedule and the extended completion date. Forcing such a critical undertaking into a compressed and unworkable timetable risks inflating its cost and compromising its thoroughness and accuracy. For these reasons, the Township respectfully requests a second one-year extension and a revised timetable with a target implementation date of tax year 2022.

The current timetable is unachievable largely as a result of extenuating circumstances beyond the Township's control. As you are aware, there was a year-long vacancy in the office of Tax Assessor, which was just filled last month after an unusually lengthy and tortuous candidate search. With no one at the helm of the Tax Assessor's office, this project could not begin, and it is unreasonable to expect the Township's newly-appointed successor just to "flip the switch" and get it underway.

A further complication was the lack of state-certified tax maps. In 2017, the Township hired specialized personnel to re-draw the tax maps. The first round of mapping was submitted to the Division of Taxation in October 2017, and the second round was submitted in April 2019. Not until two weeks ago did the State finally certify those maps. The project was stalled for nearly a year while the Township awaited the Division's action.

"HOMO COGITAT, DEUS INDICAT"

The Township did not, however, remain idle. Certain steps within the Township's control have been taken. Those include the development of bid specifications and the introduction of a special emergency funding ordinance to finance the revaluation. But only very recently has the Township become fully positioned to undertake the revaluation.

The deadlines established by the Board thus remain extremely problematic. The pressure to conduct the revaluation at an accelerated pace may either deter qualified revaluation companies from bidding on the project, or force them to submit proposals at significantly higher costs. Even worse, the current schedule may cause the selected revaluation company to rush the project, resulting in substandard assessments that will generate the same cascade of appeals that ensued from the previous revaluation. The potential of the Board's timetable to skew the bidding process, or to compromise the thoroughness and accuracy of the project, compels a second extension so that the revaluation be bid, conducted, and completed under normal conditions.

Further, our research indicates that a revaluation of this size and scope cannot be completed in a quality fashion on the timeline established by the Board.

Accordingly, the Township requests that the Board extend the deadline for completion to November 1, 2021, with implementation beginning in 2022, and issue a revised timetable consistent with those dates.

Thank you for your consideration and attention to this matter. If you have any further questions or concerns, please do not hesitate to contact us.

Respectfully submitted,



ANTHONY MERLINO
ASSISTANT TOWNSHIP ATTORNEY

AM:am

cc: Mayor Maurice B. Hill, Jr.
Donald A. Guardian, Business Administrator
Alexander Davidson, Chief Financial Officer
William Laird, Tax Assessor