



## OCEAN COUNTY BOARD OF TAXATION

118 Washington Street • PO Box 2191 • Toms River, New Jersey 08754-2191

Phone: (732) 929-2008 • Fax: (732) 506-5197

### **TAX**

#### **ADMINISTRATOR**

Chelsea Skuby, CTA

<http://www.tax.co.ocean.nj.us>

E-mail-TaxAdministrator@co.ocean.nj.us

### **TAX COMMISSIONERS**

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March 2, 2020

#### **VIA E-MAIL**

Anthony Merlino, Assistant Township Attorney  
Township of Toms River – Law Division  
33 Washington Street  
Toms River, New Jersey 08753

#### **RE: Revaluation Order – Toms River Township**

Dear Mr. Merlino:

I am in receipt of your letter dated February 27, 2020 requesting an additional one-year extension to complete the Revaluation for Toms River Township. As you are aware, the Order was issued December 21, 2017 with a completion date of November 1, 2019, for implementation in 2020. A one-year extension was requested by Jeff Brown, Deputy Assessor, and granted by the Ocean County Tax Board on September 12, 2019.

Please be advised that the request for an additional extension will be on the board meeting agenda for March 5, 2019 to be voted on. Although I understand your concerns, I would like to address several comments in your correspondence:

***‘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 torturous 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 to just “flip the switch” and get it underway.’*** - A timetable of 2 years for the Township to complete a revaluation project should have been achievable. Once it was apparent that the Township was not progressing with the project, both myself and Patricia Wright, former Deputy Director of the Division of Taxation, met with Township Administrator Donald Guardian on June 20, 2018 to address our concerns. We spoke at length on the importance of getting the tax maps completed as soon as possible, as well as having a draft contract in place so once the maps were approved the project could begin right away. It was also explained that the more time that lapsed; the ratio would likely continue to drop, given the market, resulting in the potential for mass tax appeals



SPECIAL ASSISTANCE/ACCOMMODATIONS available, please call (732) 929-2008

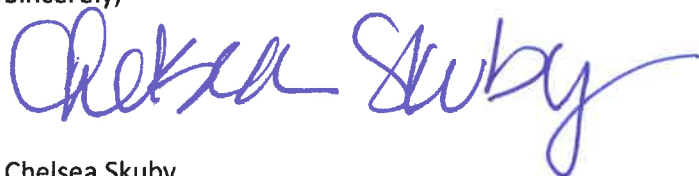
that would greatly impact the town as well as the County. Additionally, you had a very competent Deputy Tax Assessor running the Tax Assessment Department during the time you were in search for an assessor. Jeff Brown continued to work on the revaluation project when the prior assessor retired, and it was largely in part of Jeff's diligence that the maps were able to be completed. The newly appointed successor should have the experience and ability to pick up where Jeff left off.

***'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 on April 2019. Not until 2 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.'*** –The Division of Taxation was awaiting the Township's action and had issued warnings. They were able to send back the first revision on January 12, 2018 (within a 3-month period of receiving them). The Township did not resubmit the maps until April 2019, over a year later. \*Attached is an email to Richard Kenny regarding the number of personnel working on the maps and Brendan Weiner's response. Also Matthew Loyer's email (Division of Taxation). As per this email, one person was assigned to re-draw the maps. Characteristically a municipality the size of Toms River Township, the largest in Ocean County, would have hired a firm to complete a map job of this magnitude to not further delay the project from beginning.

The deadlines were established in the original Order by the Board, and only changed by request of extension from the municipality that subsequently needed approval by the State. In fact, Toms River Township was one of the first Municipalities ordered by the Board that was given a 2-year completion date showing the Board's acknowledgment of the time needed to complete the project. The deadlines are mandated by law, and coincide with the Order that was issued to the Town.

In closing, the Ocean County Board of Taxation will be addressing the extension request for Toms River Township at our monthly meeting being held on March 5, 2020. The Tax Assessor, William Laird, was requested to attend in the event the Board has questions. I will advise of the Board's decision afterwards.

Sincerely,



Chelsea Skuby  
County Tax Administrator

Enclosures (2)

cc: Ocean County Tax Board Commissioners  
Shelly Reilly, Assistant Director, Division of Taxation  
Mayor Maurice B. Hill, Jr., Toms River Township  
Donald A. Guardian, Toms River Business Administrator  
William Laird, Toms River Tax Assessor  
Alexander Davidson, Toms River CFO

#1

## Allen, Christine

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**From:** Richard Kenny <rkenny@tomsrivertownship.com>  
**Sent:** Monday, February 25, 2019 5:45 AM  
**To:** Skuby, Chelsea; Brendan Weiner; Maryann Gulotta  
**Cc:** Allen, Christine; Jeff Brown  
**Subject:** Re: Tax Maps for Toms River  
**Attachments:** RCR 022519.pdf

Hi Chelsea,

Attached is the revaluation progress report for February.

I believe I have just completed the block, lot, qualifier identifier change data for that part of the map certification project. The remaining data will be supplied to the engineering department today so the maps can be revised.

As far as my office goes I am performing the map revision/certification tasks. This past month I have spent approximately 80% of my time working on the condominium data.

Brendan/Maryann- Chelsea Skuby, Ocean County Tax Administrator, inquired about the resources dedicated to the tax map certification project- please see below. If you would provide the information directly to her I would appreciate it.

If you need anything else please let me know Chelsea.

Thank You,

Rich Kenny  
Tax Assessor

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**From:** Skuby, Chelsea <CSkuby@co.ocean.nj.us>  
**Sent:** Friday, February 22, 2019 8:56:16 AM  
**To:** Richard Kenny; Jeff Brown  
**Cc:** Allen, Christine  
**Subject:** Tax Maps for Toms River

Hi Rich,

Can you please advise how many people are currently working on the Tax Maps for Toms River? Also, how many hours a week are being dedicated to just the maps?

Thank you,

Chelsea

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RCR (1-2016)

15 OCEAN  
County Code Name08 Toms River Township  
District Code Name

## REVALUATION COMPLIANCE REPORT

10/1/2008 for 2009

Implementation Date of Last Revaluation

1/17/18

Date of Revaluation Order

Unknown

Date of Most Recent Tax Map Approval

2020

Revaluation Implementation Year

Following the receipt of a revaluation order, certain actions and approvals must be in place before the revaluation program can be undertaken. Please enter the estimated date for the beginning of each task. When the task begins, place a check in the "Update" box, and correct the estimated date to display the actual start date. When the task is completed, enter the completion date. This report is filed with the County Board of Taxation. The first report is due within 30 days of the receipt of the revaluation order, and an updated report is due thereafter, the first of every month until the executed revaluation contract is approved by the Director, Division of Taxation.

|                                                                                                   | Estimated Date / Start Date | Update | Completion Date |
|---------------------------------------------------------------------------------------------------|-----------------------------|--------|-----------------|
| 1. Contract for Tax Map update                                                                    | 5/1/18                      |        |                 |
| 2. Tax Map update to begin                                                                        | 5/1/18                      |        |                 |
| 3. Tax Map submitted to the state for review                                                      | 4/30/19                     |        |                 |
| If the map is disapproved - complete the supplemental map review log below until map is approved. |                             |        |                 |
| 4. Tax Map received with State Approval                                                           | 6/30/19                     |        |                 |
| 5. Drafting of revaluation RFP to begin                                                           | 4/30/19                     |        |                 |
| 6. RFP completed                                                                                  | 5/7/19                      |        |                 |
| 7. Bid specification advertised                                                                   | 6/1/19                      |        |                 |
| 8. Proposals returned on RFP                                                                      | 6/30/19                     |        |                 |
| 9. Bonding ordinance drafted                                                                      | 7/1/19                      |        |                 |
| 10. Bonding ordinance approved                                                                    | 7/31/19                     |        |                 |
| 11. Revaluation Contract awarded                                                                  | 8/1/19                      |        |                 |
| 12. Executed contract submitted to Director, Div. of Tax.                                         | 8/2/19                      |        |                 |

| Supplemental Map Review Log |              |              |             |               |
|-----------------------------|--------------|--------------|-------------|---------------|
| Date Returned to State      | # TMR Errors | # BLQ Errors | # RR Errors | Resubmit Date |
| 1st                         |              |              |             |               |
| 2nd                         |              |              |             |               |
| 3rd                         |              |              |             |               |
| 4th                         |              |              |             |               |
| 5th                         |              |              |             |               |

Explanation/Comments:

please refer to email for comments

2/25/19

Date

  
Municipal Assessor

#2

## Skuby, Chelsea

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**From:** Skuby, Chelsea  
**Sent:** Tuesday, March 05, 2019 3:47 PM  
**To:** 'Wright, Patricia'  
**Cc:** Reilly, Shelly; Loyer, Matthew; Allen, Christine  
**Subject:** RE: Toms River Township Tax Map Status

Patty,

Thank you for the prompt assistance in this matter.

As we discussed, my recommendation to the Board will be to hold off on issuing an amended Order until the maps are in the hands of the Division. Also, that if a modified Order is considered it must include a firm schedule of completion dates with implementation for 2021. We shall see what the end of April brings and move forward from there.

Thank you,

Chelsea

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**Chelsea Skuby, CTA**  
County Tax Administrator  
Ocean County Board of Taxation  
732-929-2008  
732-506-5197 (fax)

**CONFIDENTIALITY NOTICE:** The information and attachments contained in this message may contain advisory, consultative and/or deliberative material, which is privileged and confidential and is intended only for the use of the individual(s) named above and others who have been specifically authorized to receive it. If you are not the intended recipient, you are hereby notified that any use, dissemination, distribution or copying of this communication without prior written consent is strictly prohibited. Please contact the sender by reply e-mail and destroy all copies of the original message if you have received this in error.

**From:** Wright, Patricia [mailto:Patricia.Wright@treas.nj.gov]  
**Sent:** Tuesday, March 05, 2019 3:29 PM  
**To:** Skuby, Chelsea <CSkuby@co.ocean.nj.us>  
**Cc:** Reilly, Shelly <Shelly.Reilly@treas.nj.gov>; Loyer, Matthew <Matthew.Loyer@treas.nj.gov>  
**Subject:** FW: Toms River Township Tax Map Status

Chelsea:

Keeping this information for your use and the Board's, we are being told the map will be to us by 4/30/19. I think this is a good sign. See response from Mr. Weiner below to our tax map coordinator, Mr. Loyer.

Patricia Wright  
Deputy Director

**From:** Reilly, Shelly  
**Sent:** Tuesday, March 05, 2019 3:11 PM

**To:** Wright, Patricia  
**Subject:** FW: Toms River Township Tax Map Status

Below is the response for Toms River.

**From:** Loyer, Matthew  
**Sent:** Tuesday, March 05, 2019 2:48 PM  
**To:** Reilly, Shelly  
**Subject:** FW: Toms River Township Tax Map Status

Please see below and the attached PDF. Depending on the condition of the map we receive back, the timeline seems reasonable to me. If they get us the map on or before 4/30 and the remaining issues after the follow-up review are somewhat minimal, we can handle the remaining issues/resolutions via email. I could see an approval by 6/30 or a few weeks into July happening. Let me know if you're okay with that and I'll let him know.

-Matt

**From:** Brendan Weiner [<mailto:bweiner@tomsrivertownship.com>]  
**Sent:** Tuesday, March 05, 2019 2:37 PM  
**To:** Loyer, Matthew <[Matthew.Loyer@treas.nj.gov](mailto:Matthew.Loyer@treas.nj.gov)>  
**Cc:** Richard Kenny <[rkenny@tomsrivertownship.com](mailto:rkenny@tomsrivertownship.com)>; Maryann Gulotta <[mgulotta@tomsrivertownship.com](mailto:mgulotta@tomsrivertownship.com)>  
**Subject:** [EXTERNAL] RE: Toms River Township Tax Map Status

Matt,

We hired an individual who has been working full time on tax map updates since September in order to meet the deadline set in the Revaluation Compliance Report (latest is attached). Our plan is to submit on or before 4/30/19 for you to review and we anticipate State approval by 6/30/19.

Should you have any issue with this time line please advise as soon as possible.

Thanks,

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**Brendan T. Weiner, MBA, GISP**  
**Administrative Engineer**

Township of Toms River  
33 Washington Street  
Toms River, NJ 08753  
732-341-1000 Ext. 8341  
732-341-0828 Fax

**From:** Loyer, Matthew [<mailto:Matthew.Loyer@treas.nj.gov>]  
**Sent:** Tuesday, March 5, 2019 11:54 AM  
**To:** Brendan Weiner <[bweiner@tomsrivertownship.com](mailto:bweiner@tomsrivertownship.com)>  
**Subject:** RE: Toms River Township Tax Map Status

Just to clarify, this was not the six month alert. The alert is set for 4/16/2019 and the map would need to receive approval by 10/16/2019.

**From:** Loyer, Matthew  
**Sent:** Tuesday, March 05, 2019 11:36 AM  
**To:** Brendan Weiner <[bweiner@tomsrivertownship.com](mailto:bweiner@tomsrivertownship.com)>  
**Subject:** Toms River Township Tax Map Status

Hi Brendan,

I'm reaching out to you in regards to the Toms River Township tax map. Browsing through our office's six month alert letter list (meaning it has six months to receive approval from our office or the review process will start over) and I see that the Toms River has not been back in since its initial review, so I wanted to find out a bit about the status of it. I remember a phone call last year between yourself, Ryan Delaney and me in which you only had one person working on it for limited hours a week. Is that still the case? Do you have an estimated timeframe on when the State can expect the map back in our office for a follow-up review?

Thanks,  
Matt

**Matthew Loyer**  
Principal Field Representative  
Valuation and Mapping, Local Property Tax  
New Jersey Department of Treasury, Division of Taxation  
[matthew.loyer@treas.nj.gov](mailto:matthew.loyer@treas.nj.gov)



State of New Jersey  
Department of the Treasury

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RCR (1-2016)

15 OCEAN  
County Code Name08 Tom's River Township  
District Code Name

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Explanation/Comments:

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Date

  
Municipal Assessor