



County of Burlington

Board of Taxation

49 Rancocas Road, Mount Holly, NJ 08060, Room 111

Mailing: P.O. Box 6000, Mount Holly, NJ 08060
(609) 265-5739 • www.co.burlington.nj.us

Eileen R. Carlos, *Administrator*



RESOLUTION 2024-13

RESOLUTION TO ENTER INTO CLOSED SESSION PER N.J.S.A. 10:4-7 KNOWN AS THE SUNSHINE LAW AND IN ACCORDANCE WITH N.J.S.A. 10:4-13 OF THE OPEN PUBLIC MEETINGS ACT

WHEREAS the meeting of the Burlington County Board of Taxation ("Board") meets the requirements of the Open Public Meetings Act N.J.S.A 10:4-7 ("Sunshine Law"); and

WHEREAS pursuant to N.J.S.A. 10:4-12(b)(8), the Board may enter closed session to discuss personnel matters, unless the public official or employee whose rights could be adversely affected by the Board's decision requests in writing that such discussion be held in public session; and

WHEREAS on May 13, 2024, the Board notified the County Tax Administrator ("CTA") of the Board's intention to discuss the CTA's tenured employment in closed session during a meeting to be held on May 17, 2024;

WHEREAS on May 13, 2024, in the same communication, the Board further notified the CTA of the CTA's right to request in writing that the discussion concerning the CTA's tenured employment take place in public session; and

WHEREAS the CTA did not submit to the Board a request in writing that such discussion be held in public session; and

WHEREAS pursuant to N.J.S.A. 10:4-12(b)(7), the Board may enter closed session to discuss matters covered by the attorney-client privilege;

THEREFORE BE IT RESOLVED, the Board shall enter closed session from the regular meeting to discuss personnel matters and matters covered by the attorney-client privilege, including, but not limited to, the CTA's tenured employment with the Board, the due process procedural adequacy and jurisdictional scope, but specifically not the merits, of charges to be considered at a hearing held pursuant to N.J.S.A. 54:3-10, and the legal requirements for a hearing held pursuant to N.J.S.A. 54:3-10. The substance of this discussion appropriate for public disclosure may be made available to the public at the conclusion of the hearing.

Motion: President Kennedy
Second: Commissioner Holley

Present: Commissioner Holley, Commissioner Bucs, Commissioner Revill, President Kennedy – All in favor
Absent: Commissioner Locatell



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RESOLUTION 2024-27

RESOLUTION TO REQUEST ASSISTANCE FROM THE NEW JERSEY OFFICE OF THE ATTORNEY GENERAL REGARDING PROCEEDINGS TO BE HELD PURSUANT TO N.J.S.A. 54:3-9 AND N.J.S.A. 54:3-10

WHEREAS, pursuant to N.J.S.A. 54:3-9, a tenured County Tax Administrator ("CTA") holds office as long as the CTA exhibits good behavior and efficiency, and cannot be removed for political reasons or any cause except incapacity, misconduct, or disobedience of just rules or regulations established by the Director of the Division of Taxation; and

WHEREAS, pursuant to N.J.S.A. 54:3-9, if a written charge or charges have been preferred against a CTA, signed by the person making the charge, and such charge or charges are filed with the President of the county board of taxation, the board is required to publicly examine the charge, upon such reasonable notice to the person charged and in such manner and examination as the rules and regulations of the board may prescribe; and

WHEREAS, Eileen R. Carlos ("Carlos") is a tenured CTA responsible for the administrative functions of the Burlington County Board of Taxation ("Board") under the supervision and control of the Board, pursuant to N.J.S.A. 54:3-16; and

WHEREAS, on June 5, 2024, in accordance with Resolution 2024-15, the Board adopted a Charging Document that set forth the charges filed against CTA Carlos in her capacity as CTA to be considered at a hearing held pursuant to N.J.S.A. 54:3-9 and N.J.S.A. 54:3-10; and

WHEREAS, on May 31, 2024, in accordance with Resolution 2024-18, the Board adopted Hearing Procedures to govern a hearing held pursuant to N.J.S.A. 54:3-9 and N.J.S.A. 54:3-10 to consider the charges filed against CTA Carlos; and

WHEREAS, pursuant to Section VII of the Hearing Procedures, the Board has scheduled a pre-hearing conference to take place at the Burlington County Board of Commissioners Office located at 49 Rancocas Road, Mt. Holly, New Jersey 08060, on September 10, 2024 at 9:00 am; and

WHEREAS, at the pre-hearing conference, the hearing Co-Chairpersons intend to set a date for the hearing to be conducted pursuant to N.J.S.A. 54:3-9 and N.J.S.A. 54:3-10, the date by which the parties will provide a list of the documents that the parties intend to introduce as evidence at the hearing, the names of the witnesses that will testify at the hearing, the date for the parties to submit a pre-hearing memorandum, and will address any other issues raised by the parties; and

WHEREAS, the Board has determined that the proceedings to be held pursuant to N.J.S.A. 54:3-9 and N.J.S.A. 54:3-10 would progress more efficiently with the assistance of the Office of Attorney General.

THEREFORE BE IT RESOLVED, the Board requests the New Jersey Office of the Attorney General, Division of Law, assign staff to work with Paul Loos at all proceedings to be held pursuant to N.J.S.A. 54:3-9 and 54:3-10 and in accordance with the Hearing Procedures adopted by the Board; and

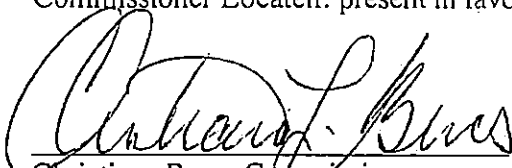
BE IT FURTHER RESOLVED, the Board hereby designates the Temporary CTA, Donn Lamon, or if he is unavailable, Melissa Taylor, to act as the Clerk for the Board during the proceedings to be held pursuant to N.J.S.A. 54:3-9 and 54:3-10 and in accordance with the Hearing Procedures adopted by the Board; and

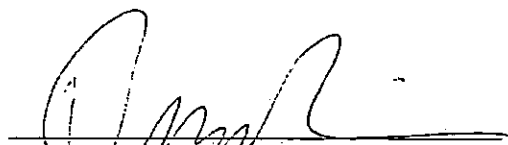
BE IT FURTHER RESOLVED, the Board hereby designates Paul Loos as the person authorized to assist the Attorney General's Office with all substantive legal matters, procedures, and preparations related to the proceedings to be held pursuant to N.J.S.A. 54:3-9 and 54:3-10 and in accordance with the Hearing Procedures adopted by the Board; and

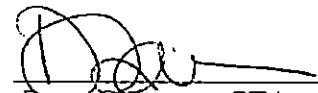
BE IT FURTHER RESOLVED, the Board will implement a formal screening process such that no member of the Board and no staff employed by the Board other than Paul Loos will communicate in any manner with the Attorney General's Office about substantive legal matters, procedures, and preparations related to the proceedings to be held pursuant to N.J.S.A. 54:3-9 and 54:3-10 and in accordance with the Hearing Procedures adopted by the Board.

Motion: Commissioner Bucs
Second: Commissioner Locatell

President Kennedy: absent
Vice President Holley: absent
Commissioner Bucs: present in favor
Commissioner Rivell: present in favor
Commissioner Locatell: present in favor


Christiana Bucs, Commissioner


Dennis Rivell, Commissioner


Donn C. Lamon, CTA
Temporary Tax Administrator

8/23/24