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**Report to the New Jersey Division of Taxation  
Regarding the Performance of the  
Gloucester County Assessor's Pilot Program  
February 2, 2015**



**Gloucester County Board of Chosen Freeholders  
Robert M. Damming, Director**

**Report prepared by  
Gerald A. White, Deputy County Administrator  
Robyn Glocker-Hammond, County Assessor**

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## **County Assessor Report to NJ Division of Taxation**

### **Purpose**

As required by the enabling legislation, this report to the New Jersey Division of Taxation will review the history, development, and performance of the Gloucester County Assessor pilot program. Key performance indicators will both measure and demonstrate the efficiency and effectiveness of the county-based assessment reform now fully implemented in the County of Gloucester.

As requested by the New Jersey Division of Taxation, the report will also recommend legislative and/or regulatory changes that could improve county-based assessment.

### **Executive Summary**

Listed below are the key findings of the report:

- The Gloucester County Assessor's Office is more efficient than the municipal-based assessment system it has replaced. In 2014 dollars, the County Assessor's Office maintains assessments at a per tax line item cost per year of \$20.79, 46% lower than the municipal cost of \$38.56 per line item. Included in the County Assessor cost are expenditures for legal and engineering professional services, costs not reflected in the reported municipal budgets.
- Using the Director's Ratio (DR) as the key measurement of effectiveness, the county assessment system is more effective at maintaining high DR ratios in all municipalities: in 2014 the highest DR ratio was 108.43, and the lowest was 90.45, well within NJ Division of Taxation parameters. Prior to the establishment of the County Assessor's office, DR ratios ranged from 47.69 to 105.44.
- The volume of tax appeals is another key indicator of effectiveness. Tax Board appeals peaked in 2013 (3262 appeals) as a consequence of both revaluations and falling real estate values. In 2014, appeals have fallen to 1181, a 64% reduction. With the DR ratios maintained close to 100%, appeals are expected to decline or, worst case, remain level.
- Utilizing Compliance Plans and reassessments completed by in-house personnel, DR ratios are kept well within NJ Division of Taxation parameters, ensuring fair and uniform assessments without reliance on expensive and contentious revaluations.

## **Brief History of the Gloucester County Assessor's Pilot Program**

The enabling legislation establishing the pilot program in Gloucester County was championed by Senator Stephen Sweeney who also served as Gloucester County Freeholder Director at that time. Gloucester County has been in the forefront of service regionalization under Senate President Sweeney's leadership. The Gloucester County Board of Chosen Freeholders has taken the lead in establishing county-based 911 dispatch, EMS service, consolidated county vocational and special services schools, regionalized correction services with Salem and Cumberland counties, and has worked in partnership with municipalities to consolidate police departments and services. The common goal of all these regionalization initiatives has been to enhance the efficiency and effectiveness of essential services. In the judgment of Freeholder Director Sweeney and the Board of Chosen Freeholders, municipal-based assessment was "broken", inherently inefficient and ineffective, consistently failing to maintain assessments at fair market value. County-based assessment is the norm in thirty-five states, and was viewed as the reform model best able to fix the broken real property assessment system in New Jersey.

The enabling legislation (Senate Bill 2356) was signed into law August 18, 2009 (P.L. 2009 c.118). The stated goal of the legislation was the establishment of a county-based assessment pilot program in Gloucester County that would aid in reforming the real property assessment system. The New Jersey Constitution requires fair and uniform assessment of real property, standards that were not consistently attained by the municipal-based assessment system. The assessment system was not only failing to fairly and uniformly apportion taxes, it was inherently inefficient and wasted scarce resources.

The Gloucester County Assessor's Office was established on January 1, 2010. The Board of Chosen Freeholders appointed the serving County Tax Administrator, Mr. Ed Burek, as the first County Assessor. A transition plan was devised by Mr. Burek, and approved by the NJ Division of Taxation, which provided for an orderly transition from municipal to county-based assessing over a three year period. Mr. Burek began to assemble a staff of qualified personnel from both within and outside the ranks of local government. The new Assessor's Office was supported by other county departments, including Administration, County Counsel, Information Technology, and Planning and Engineering. The County of Gloucester contracted and completed revaluations in eighteen municipalities over a three year period. Per the enabling statute, the county is to be reimbursed for the cost of the revaluations, which totaled \$11.2 million. As each phase of revaluations was completed, jurisdiction over assessments in that municipality was transferred to the County Assessor. The three year transition from municipal to county-based assessment was completed April 1, 2013. The assessment of real property was now completely under the jurisdiction of the Gloucester County Assessor's Office.

## **How County-Based Assessment Works**

The county employs sixteen full-time personnel in the County Assessor's office. In addition, County Counsel's office employs a staff attorney and legal secretary that dedicate almost all of their time to handling tax appeals and other legal matters for the County Assessor's Office. Full-time staff dedicated to assessment total eighteen. All personnel are based in a central office housed within the Clayton complex, in the same facility as the Engineering and Planning Divisions, which help support the Assessor's Office. The office maintains normal business hours five days a week.

The office is organized along four "divisions": Residential, Commercial, Farmland, and Tax Map Maintenance (see Organization Chart). The County Assessor Robyn Glocker-Hammond, a former municipal assessor of long experience, exercises statutory authority over assessments and manages all staff and the department budget. She has two Deputy County Assessors. Deputy County Assessor Gerard Mead oversees the Residential, Farmland, and Tax Map Maintenance divisions. Mr. Mead previously served as a municipal assessor. Deputy County Assessor Craig Black focuses on Commercial properties. Mr. Black is a CTA with long professional experience as a commercial and industrial valuation expert. In total, there are ten Certified Tax Assessors on staff.

Accurate and timely inspections are key to maintaining accurate property records as well as completing Compliance Plans and Reassessments. Five inspectors are on staff. Microsystems Inc.'s Computer Aided Mass Appraisal (CAMA) software is used to document property inspections, keep accurate property records, and assist assessors in determining values. Inspectors use "tough book" computer tablets that run the CAMA software, making the entire process more accurate and efficient. The County Assessor's Office relies on traditional inspections, liaison with municipal Construction Officials, and permits to help detect and add assessable improvements to the property records. In addition, an aerial photogrammetric survey service (Pictometry) shared with the Department of Emergency Management is used to monitor and measure new buildings and improvements, and assist in making determinations regarding farmland tax exemption qualification. All tax maps and property records are now available to the public on the county website.

Communication and cooperation with mayors, Chief Financial Officers, Tax Collectors, and other municipal officers is of paramount importance to the success of the County Assessor's mission. The County Assessor's office is very responsive to the needs of their municipal partners. One staff member dedicates a high percentage of her time maintaining communication with key municipal officers (Administrator/Managers, CFO's, Tax Collectors, and Construction Officials). This individual visits all municipal offices on a scheduled basis, collecting reports and data, and serves as the point of contact if "troubleshooting" is needed. Another

staff member assists taxpayers, particularly senior citizens, in understanding assessments, applying for tax deductions, and filing tax appeals. Additional clerical personnel support both assessors and inspection staff.

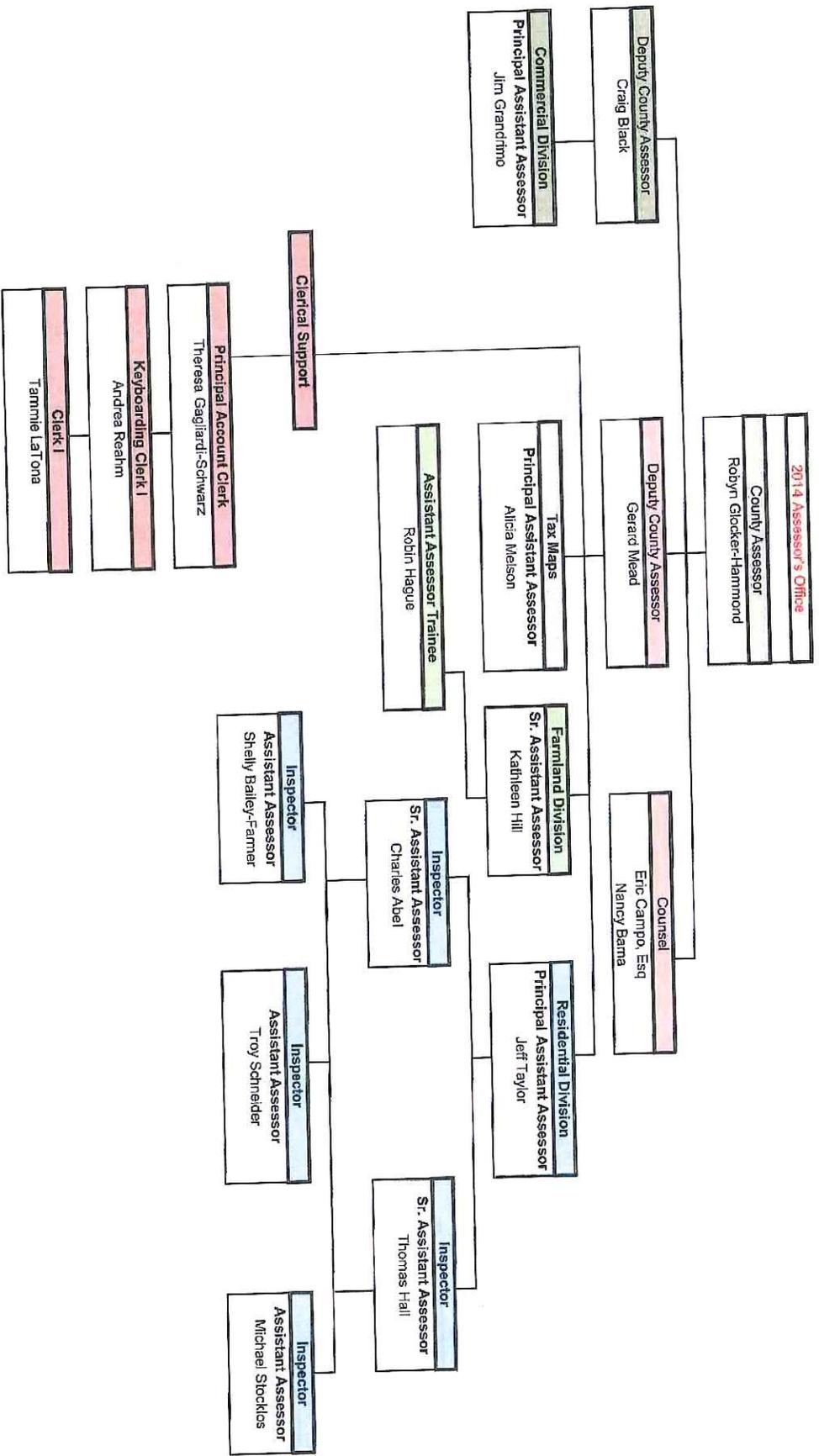
In a depressed real estate market, tax appeals and their associated defense costs present a real challenge to local budgets. As of April 2013, the County Assessor assumed jurisdiction over the defense of all tax appeals, including large commercial and industrial appeals. Based on input from lawyers practicing before the NJ Tax Court, we estimate that a typical Commercial tax appeal defense using contracted valuation experts and outside legal counsel would cost \$3,300.\* The County Assessor's office handled 540 Commercial tax appeals in 2014. Using the \$3,300 per case cost, reliance on contracted professionals would have resulted in an expenditure of \$1,782,000. In 2014, 60 Residential appeals were defended. The County Assessor's Office defended all commercial and residential appeals utilizing existing staff with very limited use of outside valuation experts and legal counsel, the cost of which was included in the department's 2014 budget. Reliance on County Assessor Office's valuation and legal expertise resulted in very significant budgetary savings, and also resulted in a more timely resolution of tax appeals. Timely resolution of tax appeals also greatly enhances budget certainty for counties, municipalities, and school districts.



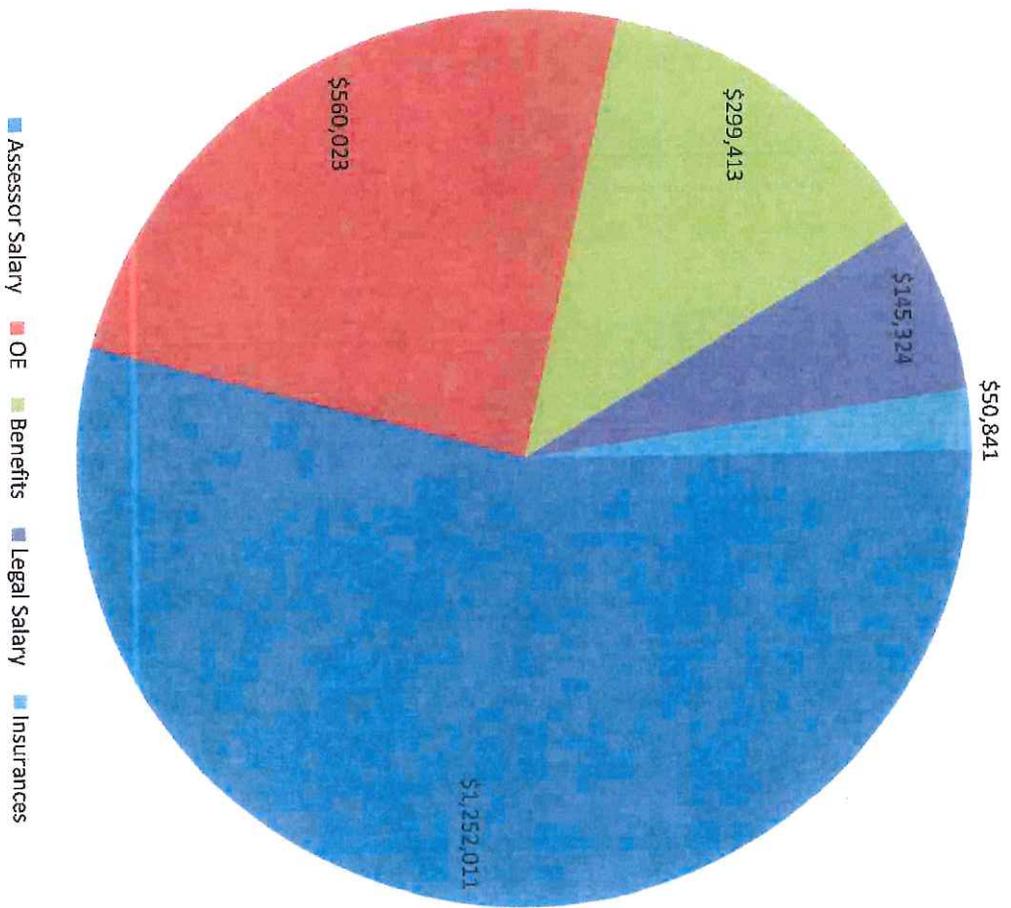
In conclusion, tax assessment reform has been achieved in Gloucester County. The Gloucester County Assessor's Office reform initiative has proven that it is both more efficient (46% lower cost per tax line item) and effective (DR ratios consistently maintained near 100% true market value). Both Tax Board and Tax Court tax appeals are being resolved faster and less expensively than was the case under the municipal-based assessment system. As evidenced by the support letters from both elected and appointed municipal officers, municipal leadership and other stakeholders are very satisfied with both the budgetary savings and service provided by the County Assessor. The Gloucester County pilot project has exceeded the goals established by Senate President Sweeney's enabling legislation and merits consideration for replication in other New Jersey counties.

\*Based on an estimated 22 hours at \$150 per hour to cover Complaint, Answer, Mandatory Settlement Report, Discovery, Trial Calls in Tax Court, and Conferences.

\*\* If cases proceed to trial an additional \$11,400 in legal fees per commercial appeal would be incurred for 3 days of trial preparation and 3 days of trial. Additional costs for appraisal reports would also be incurred.



# 2014 County Assessor Projected Cost \$2,307,612



- Assessor Salary
- OE
- Benefits
- Legal Salary
- Insurances

## 2014 COUNTY ASSESSOR EXPENDITURES

### SALARY & BENEFITS

SALARIES & FICA/MEDICARE	\$	1,397,335.00
BENEFITS	\$	299,413.00
INSURANCE	\$	50,841.00
<b>SUB TOTAL</b>	<b>\$</b>	<b><u>1,747,589.00</u></b>

### OPERATING EXPENSE

Consultant	\$	15,000.00
Professional Services	\$	292,000.00
Legal Services	\$	95,000.00
Printing	\$	58,805.00
Office Supplies	\$	8,500.00
Other Supplies	\$	1,500.00
Data Processing Equipment	\$	1,200.00
Data Processing Software	\$	69,500.00
Reproduction Machine Rental	\$	3,588.00
Books & Subscriptions	\$	8,165.00
Meetings, Memb, & Dues	\$	500.00
Education & Training	\$	4,000.00
Travel	\$	2,265.00
<b>SUB TOTAL</b>	<b>\$</b>	<b><u>560,023.00</u></b>

### GRAND TOTAL

**\$ 2,307,612.00**

**2014 MUNICIPAL VS. COUNTY ASSESSMENT COST**

**COST PER TAX LINE ITEM**

	<b>MUNICIPAL</b>	<b>COUNTY</b>	<b>DIFFERENCE</b>
<b>2014 BUDGET</b>	<b>\$4,280,230</b>	<b>\$2,307,612</b>	<b>&lt;1,972,628&gt;</b>
<b>TOTAL TAX LINE ITEMS</b>	<b>111,002</b>	<b>111,002</b>	
<b>TAX LINE ITEM COST</b>	<b>\$38.56</b>	<b>\$20.79</b>	<b>&lt;\$17.77&gt;</b>

## Municipal vs County Assessment Cost Comparison



\* 2014 County Cost includes Legal Costs, Tax Map Maintenance and Engineering

**Aggregated Municipal Assessment Cost Projection  
Adjusted by C.P.I**

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2014 County Cost</u>
Salaries	\$ 1,830,598	\$ 1,894,669	\$ 1,932,562	\$ 1,984,742	\$ 2,020,467	\$ 2,044,713	\$ 2,071,294	\$ 1,696,748
Other Expenses	\$ 514,713	\$ 514,713	\$ 525,007	\$ 539,182	\$ 548,888	\$ 555,474	\$ 562,696	\$ 610,864
Annualized Revaluation Cost	\$ 1,505,861	\$ 1,505,861	\$ 1,535,978	\$ 1,577,450	\$ 1,605,844	\$ 1,625,114	\$ 1,646,240	
<b>Total</b>	<b>\$ 3,851,172</b>	<b>\$ 3,915,243</b>	<b>\$ 3,993,548</b>	<b>\$ 4,101,374</b>	<b>\$ 4,175,198</b>	<b>\$ 4,225,301</b>	<b>\$ 4,280,230</b>	<b>\$ 2,307,612</b>
<b>CPI-U for PA-NJ-DE-MD Region</b>		<b>3.5%</b>	<b>2.0%</b>	<b>2.7%</b>	<b>1.8%</b>	<b>1.2%</b>	<b>1.3%</b>	

GLOUCESTER COUNTY RATIO STUDY

	2009	2010	2011	2012	2013	2014	2015
CLAYTON	53.72	54.97	55.43	56.47	95.88	96.89	101.08
DEPTFORD	54.81	56.46	54.40	96.81	95.81	101.61	100.94
EAST GREENWICH	51.03	51.98	54.43	89.56	94.39	96.26	96.49
ELK	**** 101.02	99.07	101.95	105.08	94.03	97.56	97.53
FRANKLIN	52.11	53.97	55.22	58.35	94.82	96.87	95.39
GLASSBORO	56.09	54.85	96.51	98.74	101.68	104.18	107.47
GREENWICH	55.93	53.88	54.01	50.80	82.10	91.44	99.10
HARRISON	**** 53.55	87.41	91.92	94.62	98.06	98.17	96.42
LOGAN	53.29	52.21	54.20	53.99	89.27	90.45	91.05
MANTUA	49.02	48.99	50.83	92.66	96.83	97.52	96.83
MONROE	**** 92.90	95.73	100.08	103.85	107.69	103.44	104.54
NATIONAL PARK	51.95	53.04	98.88	97.52	101.61	97.91	100.79
NEWFIELD	**** 105.42	100.38	106.87	107.94	113.84	96.77	107.75
PAULSBORO	54.95	51.66	50.95	55.65	90.61	97.82	TBD
PITMAN	50.50	51.50	51.72	52.74	87.70	93.19	95.97
SOUTH HARRISON	**** 60.02	108.47	105.34	109.63	111.02	100.93	95.73
SWEDESBORO	47.69	47.80	96.29	99.09	101.01	105.27	100.23
WASHINGTON	48.44	48.80	49.69	52.87	93.98	94.87	95.38
WENONAH	**** 105.44	105.89	107.44	113.23	106.45	105.53	96.48
WEST DEPTFORD	50.92	55.62	103.03	100.65	101.63	98.95	101.03
WESTVILLE	55.98	54.27	56.03	103.19	108.32	108.43	94.66
WOODBURY CITY	51.06	54.20	55.01	97.90	92.29	91.92	95.69
WOODBURY HEIGHTS	63.31	66.13	64.78	96.88	98.35	98.81	97.58
WOOLWICH	49.70	51.42	52.93	55.13	97.97	97.78	94.50
GLOUCESTER COUNTY	57.69	58.85	62.00	71.21	82.92	98.28	TBD

\*\*\*\* REVALUATIONS DONE PRIOR TO COUNTY-WIDE ASSESSING  
 RED REPRESENTS COUNTY ASSESSOR REVALUATION INTERIOR/EXTERIOR INSPECTION  
 BLUE REPRESENTS COUNTY ASSESSOR REVALUATION EXTERIOR INSPECTION

## GLOUCESTER COUNTY TAX BOARD APPEALS

County Appeals MUNICIPALITY	CCD	#2014 Appeals	#2013 Appeals	#2012 Appeals	#2011 Appeals	#2010 Appeals	#2009 Appeal
Clayton	0801	34	89	54	24	26	7
Deptford	0802	76	230	434	233	79	15
East Greenwich	0803	42	52	140	10	41	31
Elk Twp	0804	39	37	66	38	42	40
Franklin Twp	0805	65	386	68	51	55	43
Glassboro	0806	106	397	74	122	25	15
Greenwich	0807	14	47	1	1	12	1
Harrison	0808	37	71	80	82	229	187
Logan	0809	12	66	4	3	42	10
Mantua	0810	42	81	219	28	23	10
Monroe	0811	242	439	950	555	668	132
National Park	0812	6	31	32	30	5	5
Newfield	0813	0	54	57	21	8	5
Paulsboro	0814	21	80	9	8	17	7
Pitman	0815	40	119	19	14	15	10
South Harrison	0816	6	85	29	6	10	6
Swedesboro	0817	27	28	22	29	11	15
Washington Twp	0818	150	527	286	124	112	82
Wenonah	0819	39	49	81	147	57	25
West Deptford	0820	59	103	108	233	42	21
Westville	0821	15	29	77	6	4	15
Woodbury	0822	51	113	171	25	41	14
Woodbury Hts	0823	18	14	68	11	2	3
Woolwich Twp	0824	40	125	78	37	20	39
<b>TOTALS</b>		1181	3262	3127	1838	1586	738

NOTE: "Red" high-lighted numbers represent the appeal count when revaluation placed on books

## **Recommended Changes to Regulations and Laws Regarding County-based Real Property Assessment**

- 1. Establish a three-year phase-in period from municipal to county jurisdiction, bringing one-third of the county under the full jurisdiction of the County Assessor each year. Authorize the NJ Division of Taxation to extend this schedule.**
- 2. The County Assessor should assume full responsibility for the assessment function and implementation of the revaluation or reassessment at the beginning of each stage of the three-year transition, assuring accountability and appropriate quality control.** The county can inter-governmentally transfer municipal personnel if it chooses to bring them into the County Assessor office.
3. Getting tax maps in compliance and digitized is a long lead item. Delay in map work and NJ Division of Taxation review can delay revaluations. **Extend the timetable for revaluations up to six years to allow sufficient time to prepare for the revaluation.**
- 4. Allow counties to require municipalities to reimburse the county for fifty percent of all costs associated with the revaluation of that municipality** (mass appraisal contracts and tax map work). A county may still choose to not seek reimbursement from municipalities.
- 5. Adopt clear language regarding jurisdiction over tax appeal litigation and settlement.** We recommend incorporating the language used in the County-Municipal Cooperation Agreements used in Gloucester County. The language makes clear jurisdiction and establishes a formula for sharing costs of defense when tax appeals bridge county jurisdiction date.
- 6. Incorporate the calendar revisions as provided for in the Real Property Assessment Demonstration Program ( Monmouth County program), Chapter 15, Laws of 2013.**
- 7. Only require interior inspections after the 8<sup>th</sup> year following implementation of a district-wide reassessment.**
- 8. Amend the law to eliminate the annual requirement to mail the Notice of Property Assessment once property records are available on-line. Require written notification to taxpayer only when the assessment is changed.** Only require assessors to mail notices if the taxpayer requests the same.
- 9. Change the requirements for the Deputy County Assessor position to allow substitution, on a year for year basis, of possession of a MAI and/or SRA designation for years of experience in municipal assessor office.** Law currently requires 3 years municipal assessing experience and gives no recognition to advanced training and experience in property valuation.
10. Permit County Tax Board trust fund monies to be appropriated by counties to help offset costs associated with Computer Aided Mass Appraisal (CAMA) software and hardware, and all costs associated with the maintenance of tax maps.



# STAKEHOLDER COMMENTS

- ◆ Borough of Clayton
  - ◆ Township of Deptford
  - ◆ Township of Harrison
  - ◆ Township of Washington
  - ◆ City of Woodbury
  - ◆ Borough of Woodbury Heights
  - ◆ Charles J. Poliero, Inc., Appraisal Consultants
  - ◆ Eisner and Fowler, Counselors at Law
  - ◆ Law Office of Glen-David Schwarzchild
  - ◆ Law offices of Hoffman & DiMuzio
  - ◆ Law Office of Timothy D. Scaffidi
  - ◆ Colliers International, Valuation & Advisory Services
  - ◆ Markeim-Chalmers, Commercial Realtors and Appraisers
  - ◆ Molinari & Associates, Real Estate Appraisers & Consultants
  - ◆ Pine Creek Forestry LLC
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# THE BOROUGH OF CLAYTON



Gloucester County  
Office of Assessment

NOV 19 2014

RECEIVED

125 NORTH DELSEA DRIVE, CLAYTON, NEW JERSEY 08312

Phone: (856) 881-2882

[www.claytonnj.com](http://www.claytonnj.com)

Fax: (856) 881-0153

Ms. Robyn Glocker-Hammond, County Assessor  
Office of the County Assessor  
1200 N. Delsea Drive  
Clayton, NJ 08312

RE: Borough of Clayton  
County Tax Assessment Program

Dear Ms. Glocker-Hammond:

As Mayor of the Borough of Clayton, I wanted to offer the following comments regarding the services provided by the Office of the County Assessor.

- The transition from local assessing to county wide assessment was accomplished in an efficient and professional manner.
- The County staff is always responsive to the needs of the Borough staff, professionals and the taxpayers of Clayton.
- The financial savings to the Borough were significant especially in these difficult economic times facing local government.
- The ability to maintain tax assessments at the true market value is impressive and if not unbelievable given the frequent changes in real estate values.
- By maintaining assessed values, then the obligation to pay taxes remains much more uniform and fairer to all taxpayers.
- Also, unlike the limited part-time availability of our former Tax Assessor, the public has access to the County Tax Office five (5) days a week.

The Borough of Clayton is quite pleased with the performance of the County Assessor's office. On behalf of Clayton, I would like to thank Senate President Sweeney, Freeholder Director Dammingier, and the Gloucester County Board of Chosen Freeholders for being the first to reform the way property taxes are assessed in Gloucester County.

Very truly yours,

A handwritten signature in black ink, appearing to be 'T. Bianco', with a long, sweeping horizontal stroke extending to the right.

Thomas Bianco, Mayor

cc: Freeholder Director Robert M. Damminger



## TOWNSHIP OF DEPTFORD

Gloucester County, New Jersey

Municipal Building  
1011 Cooper Street  
Deptford, New Jersey 08096

(856) 686-2200 phone

(856) 845-2039 fax

[www.deptford-nj.org](http://www.deptford-nj.org)

### DEPARTMENT OF FINANCE

Kimberly A. Bastien, CPA, CMFO  
Director of Finance/Chief Financial Officer

November 26, 2014

### County-Wide Assessment Program – Gloucester County As Experienced by Deptford Township Prepared by Kimberly A. Bastien

#### Overview of Deptford Township

The Township of Deptford ("Township" or "Deptford") is a Township located in Gloucester County ("County") with a population according to the 2010 census of 30,561. The Township's assessed valuation is approximately 68% residential, 29% commercial and also includes farms and vacant property. Prior to the implementation of the County-Wide Assessment PILOT Program ("PILOT") the Township employed a full time tax assessor and staff, however, had an average ratio of assessed to true value of property of 54.40. Before the implementation of the PILOT program, the Township's last full revaluation was completed in 1994.

The PILOT program was implemented in three years, and the Township was part of the second year, which was an implementation of new assessments in 2012. The Township at December 31, 2011 had 22 commercial appeals outstanding, all of which had multiple years of assessment under appeal. The Township had been experiencing large number of tax appeals primarily from commercial property owners for several years and this was a concern for all parties involved in the PILOT program.

#### Implementation for Residential Properties

As to be expected after a full revaluation of a municipality after many years of no change, there was a percentage of residential property owners that contested the value placed on their property. The County, in conjunction with American Appraisal, the contracted valuation company, set up meetings to discuss the assessment of residential properties prior to the filing of tax appeals to try to come to a mutually agreed upon valuation. I believe that this process was beneficial to the County and Township because it reduced the number of appeals that were filed, but also benefitted the residents because they better understood the process of the valuation and the assessment that was placed on their properties. Residential property owners that did file appeals on their properties found the tax court system was able to quickly adjudicate their appeal.

In 2011, the value of residential properties was so far under market value that property owners generally were not sensitive to the assessed valuation of their properties. The average property owner that had no changes in their assessment in over 15 years and a steady tax liability generally did not appeal assessments because there was no reason to and comparative information was not as easily understood because of the outdated nature of assessed valuations. When the revaluation went into effect, property owners had easily accessible data through home sales in their area and online tax records to create a comparison for appealing their assessments. In 2013, there were a small percentage of property owners that appealed their valuation, but with the number of foreclosures and short sales, it was anticipated. And when the 2014 assessor's cards were distributed, another small percentage of property owners appealed their assessments, but the number of appeals has steadily decreased from 2012 to 2014. With the

reductions in new appeals filed, property owners have seen even shorter wait time for county tax court appearances and resolutions.

The residents were not only faced with new assessed valuations, but there was also a change in the daily interaction with the tax assessor. With the retirement of the full-time tax assessor and the implementation of the PILOT program, the services of the tax assessor moved from the Township building to a location about 25 minutes away. Initially, this was an adjustment for residents seeking the assessor, but because the services of the assessor are not constantly required by residents, the adjustment was relatively quick. There are still residents that occasionally come to the Township building seeking the assessor, however, we do not receive complaints that the services are no longer offered in Deptford. Also assisting in the transition was the availability of the assessor at the centralized location five days a week, which was also something to which residents were accustomed.

### **Implementation for Commercial Properties**

Deptford Township has a large commercial and industrial presence. The commercial property is centered around a large shopping district with an indoor mall, satellite shopping areas and numerous food establishments, both local and national chains. There are also other areas of the Township that have industrial properties that are generally in demand because of the proximity of local and interstate highways. When the new assessments were released to the commercial property owners, there was a large amount of new tax appeal filings. The County attempted to meet with some of the property owners without prior appeals outstanding to set agreeable values for both parties, as they did with residential properties, however, there was less success and outstanding appeals for commercial properties went from 11 at December 31, 2011 to 70 at December 31, 2012.

Per the PILOT agreement, the Township was responsible for litigating tax appeals filed for 2012 and prior. The Township continued to defend the tax appeals to the best of its ability however was largely unsuccessful at closing out open appeals in 2012. In 2013, all of the owners with outstanding appeals filed 2013 tax appeals along with some new commercial properties. In October of 2013, the Township and the County Tax Assessment Department began to meet to discuss the open appeals and the issues that the volume of appeals posed to the Township and the County budgets. The meetings included Township and County Officials, the Township's Solicitor and Appraiser, along with the County Assessor and the County's staff of commercial appraisers.

The issue with the open appeals in October 2013 was not just the volume, but the total assessed valuation of the properties and the potential impact on the net valuation taxable of the Township and potential refunding. As the Township's Chief Financial Officer, I was concerned with the impact of the settlement of appeals not only on the assessed valuation and the impact on the tax rate, but the fund balance/surplus as prior year taxes needed to be refunded. The Township had previously been negatively impacted by such changes. The County and the Township were concerned about having appropriate assessed valuations because an accurate valuation of properties allows for equalized distribution of the County's tax levy on all of the municipalities in the county. Everyone also recognized settling or litigating tax appeals could be a very long and expensive process.

Monthly and bimonthly meetings were scheduled to pool the resources of the Township and County to find a way to reduce open appeals. Properties were grouped together and assigned to either the Township's professionals or the professionals at the County to allow the workload to be spread out for faster resolutions. Meetings included discussions on the assessed valuations, the position of the Township or the County to defend the assessment and potential liabilities. It became apparent that there were several different groups of appeals, properties with assessments that could easily be defended, properties that would require a lot of additional information and research to determine the correct valuation of the properties and properties that were overvalued.

In order to reduce the financial impact on the Township, a plan was agreed to by all involved that would target properties where properties were overvalued and could be settled before the end of 2013 to allow the Township to seek tax appeal relief by way of tax appeal refunding notes in 2014 from the Local

Finance Board when the judgments were received. This effort was very successful and the Township was able to make a successful application for relief for \$1,515,000.00 in refunds. There was also a push to settle properties where there were relatively insignificant differences between the assessment and property owners' perceived value in an attempt to reduce refunding and set agreeable values in 2014 and in the future. The combined efforts of the Township and the County were very successful because at the end of 2013, the open appeals had dropped from 70 to 38. Many of the settlements that were made in 2013 also set agreeable values for 2014, and in some cases 2015, to reduce future appeal filings.

The work continues and as of November 2014, there are only seven (7) appeals with multiple appeal years open and nine (9) appeals with only 2014 appeals open. As work has continued on the open appeals, the County has become the lead on all open appeals in an effort to take advantage of established relationships with appeal attorneys and expertise. On a bi-monthly basis, there is a conference call between the County Assessor's Department and the Township for updates on the progress of appeals and expected outcomes. When settlements are in the final stages, the County emails the Township for language of refunding and to keep us abreast of negotiations. This continues to be a very useful tool for budgeting purposes and projections of fund balance.

The County has been very successful at settling appeals and settling them in a way that is both equitable for the Township and the property owner. Many of the appeals with multiple years open include limited refunding of prior year taxes paid and often have a withdraw of prior year appeals and just set an assessment in the current year and the subsequent year. I believe that the relationships that the county assessing staff has been able to establish with the attorneys handling most of the commercial and industrial cases have been a useful tool for settling the appeals. The staff of the county assessment department is able to negotiate across municipal borders with substantially similar properties to set the best valuation possible for all of the towns. It is also important to note that the commercial assessing staff at the County work full time on assessing commercial properties and trying to close commercial appeals, and this constant attention to commercial properties was not only good for the tax appeal settlements, but will be essential moving forward with the valuations of the properties to reduce future appeals.

### **Summary and Future Expectations**

The County-Wide Assessment PILOT Program has been a success for the County of Gloucester. The Township of Deptford estimates to have saved over a million dollars when considering the discontinuation of the full-time tax assessment department, the cost of the revaluation and the reduction in legal fees and appraisals to litigate appeals. Even though the Township has been able to save an extraordinary amount of money, the service level to the residents remains unchanged, if not enhanced, because a professional staff available five days a week at the County office to address needs.

One of the many benefits to the County-Wide Assessor's Department is that a mechanism has been established to constantly monitor sales and market data to determine if reassessments or revaluations are necessary for a municipality or a section of one. The County has accumulated the proper professional staff, both residential and commercial, to perform reassessments or revaluations on multiple municipalities in any given year in-house, which will assist in maintaining properties at fair market value over time. Maintaining properties at fair market value will do away with the costly revaluation process once undertaken by each individual municipality every 10 to 20 years. The Township specifically will benefit greatly from the commercial tax assessment experts on staff to set fair values for commercial properties within the municipality to reduce or eliminate tax appeals open for multiple years, which can negatively impact the Township's financial position.

The consistency provided by having the Township and the municipalities within the county assessed at, or close to, fair market value will help provide an important component in the overall financial stability for the Township of Deptford and the County of Gloucester.



Mark L. Gravinese, Administrator  
Phone: 856-478-2164/Fax: 856-478-2968  
mlgravinese@harristown.us

Diane L. Malloy  
Registered Municipal Clerk  
Phone: 856-478-4111/Fax: 856-478-2498  
dmalloy@harristown.us

Township of Harrison  
114 Bridgeton Pike  
Mullica Hill, NJ 08062

Louis Manzo, Mayor  
Dennis Clowney, Deputy Mayor  
Matt Diggons, Committeeman  
Don Heim, Committeeman  
Robert Shearer, Committeeman

November 14, 2014

Ms. Robyn Glocker-Hammond, County Assessor  
Office of the County Assessor  
1200 N. Delsea Drive  
Clayton, NJ, 08312

Dear Ms. Glocker-Hammond:

Please accept the following comments regarding my township's happiness regarding the services provided by the Office of the County Assessor.

- Assessments in Harrison Township are fair and in line with true market value. Going forward, this will help the township manage our finances and budget more effectively.
- The transition from municipal to county-based assessment was seamless. The County Assessor's staff worked closely with our personnel to make the transition work.
- We have realized annual savings of over \$68,000 now that the assessment task has been shifted to the county. Maintaining assessments in line with market values, there will be no need for expensive mass appraisals in the future.
- Services to our residents, particularly senior citizens and veterans, are better now because assessing staff are now available during normal business hours, five days a week.
- County staff has proven to be very cooperative and responsive to my office as well as our Administrator and Chief Financial Officer.

Harrison Township is very satisfied with the performance of the County Assessor's office. We are grateful to Senate President Sweeney, Freeholder Director Damminger, and the Gloucester County Board of Chosen Freeholders for taking the lead in reforming the way property taxes are assessed in Gloucester County.

Very truly yours,

Louis Manzo,  
Mayor

cc: Freeholder Director Robert M. Damminger

Tel: (856) 589-0520 ext. 283  
Fax: (856) 589-5419



**TOWNSHIP OF WASHINGTON**  
**GLOUCESTER COUNTY**  
*Office of the Mayor*  
**Barbara A. Wallace**

523 Egg Harbor Road  
Sewell, NJ 08080

Mailing Address  
P.O. Box 1106  
Turnersville, NJ 08012

**Gloucester County**  
**Office of Assessment**

**NOV 26 2014**

**RECEIVED**

November 24, 2014

Robyn Glocker-Hammond, County Assessor  
Office of the County Assessor  
1200 N. Delsea Drive  
Clayton, New Jersey 08312

Dear Ms. Glocker-Hammond:

Per your request, I am pleased to offer the following comments on my municipality's satisfaction with the performance of the Office of the County Assessor.

- The transition from municipal to county-based assessment was straightforward and without problem, due in great part to the cooperation and support we received from your staff.
- Services to our residents, particularly senior citizens and veterans, have improved because assessing staff are now available all day, five days a week.
- County staff has proven to be exceptionally cooperative and responsive to my office, as well as our Administrator and Chief Financial Officer.
- Defense and settlement of tax appeals were handled professionally. Township officials and legal counsel were kept informed at all stages of the tax appeal proceedings.
- We have realized annual budgetary savings of over \$250,000 now that the assessment function has been moved to the county. The revaluation cost was paid for by the county, and by keeping assessed values in line with market values, there will be no need for expensive mass appraisals in the future.
- Assessments in our township are both uniform and fair as required by law. Both the municipality and the school district can now better manage our respective budgets with stable values and fewer tax appeals.

In summary, Washington Township is very pleased with the performance of the County Assessor's office and the services it renders to our taxpayers. We look forward to a continuation of this successful regionalization initiative.

Very truly yours,

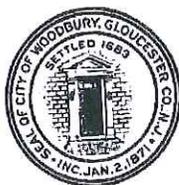
  
Barbara A. Wallace

Mayor of Washington Township

BAW/dk

cc: Freeholder Director Robert M. Damming

33 DELAWARE STREET  
WOODBURY, NJ 08096



OFFICE (856) 845-1300  
FAX (856) 845-1309  
WWW.WOODBURY.NJ.US

*City of Woodbury*  
GLOUCESTER CO.

WOODBURY, N.J.

Gloucester County  
Office of Assessment

NOV 20 2014

RECEIVED

November 17, 2014

Robyn Glocker-Hammond  
Gloucester County Tax Assessor  
1200 N. Delsea Drive  
Clayton, NJ 08312

Ms. Glocker-Hammond,

On behalf of the City of Woodbury, I would like to take this opportunity to offer an opinion, and endorsement, of the County Tax Assessment program. Overall, the City views this program as a success, and we would like to thank the County for providing this service.

From a financial perspective, the program offers many advantages. The very fact that all municipalities in Gloucester County are equally assessed gives everyone the same data to work with, realistically market our properties, and accurately plan for the future. While Woodbury is a unique community, it is always beneficial to have comparable information from our neighbors insofar as assessed value of properties.

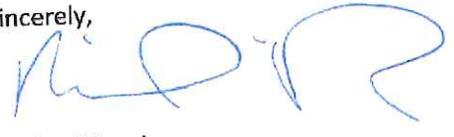
The level of service has been outstanding as well. Certainly, the City realizes the large area and amount of information that your office is accountable for. Any time we have had any issue, or needed clarification on any subject, the answers were timely, accurate, and straightforward. Programs such as these are only as good as the people who are working within it, and you and your staff have proven to be extremely proficient and accommodating. We look forward to continuing that relationship in the years going forward.

Lastly, it should not go unsaid that the City of Woodbury had budgeted over \$100,000/year in salaries, wages, and operating expenses for Tax Assessment in the years prior to this program. With the County providing this service, it has helped Woodbury stabilize our tax rate. The savings we have seen in eliminating this office from our budget is significant, and will continue to pay dividends in our 2015 budget and beyond.

In conclusion, Woodbury appreciates the County Tax Assessment program, and wholly endorses this concept to other counties and municipalities. Programs such as this, and the many other similar shared service programs that Gloucester County promotes, will help not only Woodbury, but all the other municipalities in the County thrive in the future.

If there is anything either I or the City of Woodbury can do, or if you need further information, please do not hesitate to contact me at any time.

Sincerely,



Michael Theokas  
Administrator  
City of Woodbury  
33 Delaware Street  
Woodbury, New Jersey 08096  
856-845-1300, X120

[mtheokas@woodbury.nj.us](mailto:mtheokas@woodbury.nj.us)

CC: Gerald A. White, Deputy County Administrator

MAYOR  
HARRY W. ELTON, JR.  
384-4895

BOROUGH CLERK/ADMINISTRATOR  
JANET PIZZI

CMFO  
VIKki HOLMSTROM



MEMBERS OF COUNCIL  
HAROLD "HAP" PYE, PRESIDENT  
DUANE PHEASANT  
ESHA "JAKE" JACOB  
DEBRA A. TRUHAN  
WILLIAM C. PACKER, JR.  
CARA WITASICK

**BOROUGH OF WOODBURY HEIGHTS**

Gloucester County  
Office of Assessment

October 31, 2014

NOV 05 2014

RECEIVED

Ms. Robyn Glocker-Hammond, CTA  
Gloucester County Office of Assessment  
County Complex, Building A  
1200 N. Delsea Drive  
Clayton, NJ 08312

Dear Robyn:

I was recently requested to write a letter of evaluation of the Gloucester County Assessment Pilot Program from the perspective of a small municipality. This letter represents my evaluation of the program since Woodbury Heights became a participant of the program in 2012 (revaluations performed in 2011).

- **Increased availability:** Prior to the County assuming the duties of assessment in Woodbury Heights, our assessment hours were limited to three hours a week (Mondays from 9 AM to 12 PM). The Borough employed only one person in the department (the tax assessor) which left very limited availability for not only our residents but for appraisers and other professionals that needed information. The Borough Hall staff was unable to access any records to assist those with questions regarding property records and often was tasked with trying to chase down information that was urgent.
- **Location:** Although the County office in Clayton is eleven miles from Woodbury Heights, the satellite office in Woodbury (within one mile) has offered an alternative to our residents who do not wish to travel to Clayton. The eight hours of availability a month in Woodbury has seemed to meet the needs of our residents.
- **Up to date collector information:** The tax collector records are updated as often as the collector desires by simply importing an electronic file. File transfers prior to the county wide assessment were only available three times a year and only included a very small amount of information (owner's name). The information that is now updated includes the latest sales data and property pictures and maps.
- **Gloucester County Website:** Property record cards, tax maps, deed information and such can now be accessed at all times. The municipal staff can either provide the phone number to the County Assessment Office for detailed questions or provide the website address for easier requests. The phone and in person requests in the Borough Hall are greatly diminished compared to just a few short years ago due to these resources. In a town that employs only four employees in the entire municipal building, this represents a substantial time savings.

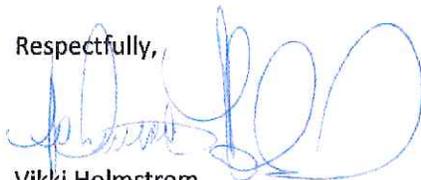
- **Fiscal Impact:** First and foremost, would be the process of the revaluation. Although most towns struggle with the looming perspective in cost of a revaluation, I believe that small towns are much more heavily impacted fiscally by the process. Beyond the professional contract to provide the service (which would have added a penny to the tax rate for five years), there are other expenses for in-house services for extra staff and resources during the project. Not having to assume these costs coupled with the ability to deflect the questions to an outside concern was definitely a huge positive for the program. Moving forward with true property valuations and equalization through the County also assures tax payers of fair regional school taxes as well as a fair share of County taxes.

The local budget is no longer tasked with the operations of the tax assessment office. These savings include salary (\$20,433 in 2012), employers cost of pension and taxes (\$3,794) and operational costs of the assessment office (\$9,000) for a total of \$ 33,227 (which would represent 1.3 cents on the tax rate). This coupled with the cost of the revaluation would have equated to an additional \$40.91 in the tax bill to the average homeowner. These numbers do not include the additional costs that the municipality would have had in defending tax appeals nor the increases in salary that would have been mandated over the past two years.

- **Appeals:** There have been some small bumps with information exchanges in the appeal process the correspondence from the County didn't contain information that was necessary to process credits and/or refunds. However, after bringing this to the attention of County counsel, I have been assured that their methodology will be revised to accommodate the needs of the municipality.
- **Procedures/communication:** Not all municipalities in the County do things in the same manner. However, in order for the pilot to work for all of the municipalities in the county, uniformity is need on certain levels. A meeting that was held by the Gloucester County Assessment Office in early 2014 with the tax collectors was very enlightening. The open dialog with everyone in the same forum served not only the County but also the municipalities. While there may not be many kinks left to address, the sharing of information and changes in this setting would be tremendously valuable and should be considered to be done annually.

I appreciate the opportunity afforded to me to offer my opinion on the program as I am looking forward to a continued working relationship with your office and Gloucester County.

Respectfully,



Vikki Holmstrom  
Tax Collector/Chief Financial Officer

**CHARLES J. POLIERO, INC.**  
**APPRAISAL CONSULTANTS**

C. JOHN POLIERO, CTA  
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ASSOCIATIONS OF REALTORS  
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January 5, 2015

Robyn Glocker-Hammond, Tax Assessor  
Office of Assessment  
Clayton Complex, Building A  
1200 North Delsea Drive  
Clayton, NJ 08312-1000

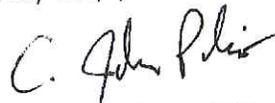
Dear Ms. Glocker-Hammond:

This letter is in response to a request from Craig Black and James Grandrimo of your office for some real life examples/experiences from a user of the program. Sorry for the delay in my response.

My experience with your office has been positive. Although not every appeal was settled the way I wanted, I felt that the people I dealt with were being fair in their discussions. I found them to respond to my emails or phone calls promptly. One person was identified by your office as the point of contact for each case and that person continued to be it through the conclusion. None of the appeals with which I was involved in 2014 went to a hearing, so I can not comment on how hearings are handled.

I hope this helps.

Very truly yours,



C. John Poliero, CTA  
SCGRE #42RG00054000

JP/sb

**Gloucester County  
Office of Assessment**

**JAN 06 2015**

**RECEIVED**



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Steven M. Eisner  
NJ, PA, FLA Bars

Jenifer G. Fowler  
NJ, PA Bars

Of Counsel

Scott J. Good  
NJ, PA Bars

November 24, 2014

Ms. Robyn Glocker-Hammond, County Assessor  
Office of Assessment  
Clayton Complex, Building A  
1200 N. Delsea Drive  
Clayton, NJ 08312

Gloucester County  
Office of Assessment

NOV 25 2014

RECEIVED

Re: Gloucester County Assessor's Office

Dear Ms. Glocker-Hammond:

I wanted to take this opportunity to respond to the November 18, 2014 letter which was forwarded to me by Craig Black and James Grandrimo, asking for my comments regarding the County Assessor Program, (the "Program").

I preface my remarks by noting that my experiences with the assessors in Gloucester County, prior to the introduction of the Program was generally satisfactory and productive - I was able to resolve a majority of my cases either informally or shortly after formal appeals were filed.

My view on commercial appeals is, of necessity, colored by my respect for Mr. Black and Mr. Grandrimo, because I have worked with both gentlemen for many years. I do believe that the centralization of information related to the sales and leasing of commercial properties is particularly helpful not only to the County's professionals, but has assisted my office in resolving matters because of the information made available. The familiarity and professionalism shown by Mr. Black and Mr. Grandrimo is exceptional, and while I do not always agree with the position taken by the County, I certainly respect the position as I feel that both Mr. Black and Mr. Grandrimo are sincere in their evaluation and make every attempt to arrive at a fair conclusion.

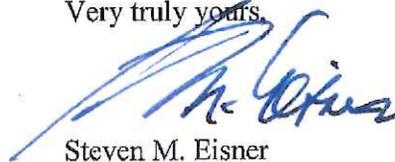
Re: Gloucester County Assessor's Office  
November 24, 2014  
Page 2

During the last few years, I was involved with some significant appeals, in Tax Court, involving Gloucester County municipality which I do not believe had been placed under the auspices of the Program. I know that the consultations which took place between the municipal representatives, and representatives of your office, was key to resolving the matters which should have been resolved long before your office became involved.

As you know, many of the Assessors in Gloucester County served on a part-time basis and being able to reach you and your staff, Mr. Mead, Mr. Black, and Mr. Grandrimo, has certainly expedited the appeal and settlement process.

I thank you for the opportunity to provide my comments and wish you and your colleagues continued success as the Program moves forward.

Very truly yours,



Steven M. Eisner

E-mail: [sme@eisnerfowler.com](mailto:sme@eisnerfowler.com)

Website: [www.taxappealsonline.com](http://www.taxappealsonline.com)

SME/rma

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glens@glenslaw.com  
856-324-0677  
856-324-0863 FAX

Gloucester County  
Office of Assessment

DEC 02 2014

RECEIVED

LICENSED IN NJ AND PA

December 1, 2014

Robyn Glocker-Hammond, County Assessor  
County of Gloucester  
Clayton Complex, Bldg. A  
1200 North Delsea Drive  
Clayton, NJ 08312

**Re: Gloucester County Assessor Program**

Dear Ms. Glocker-Hammond:

I have been asked by the Deputy County Assessor, Craig Black, to provide the County with feedback regarding the County Assessor Program. I have dealt with various Assistant Assessors and the Deputy Assessor over the past 5 years and have found your office to be diligent and proactive in resolving pending tax appeals. I believe the process will become more efficient as the backload of appeals (filed during the recession) becomes more manageable.

Specifically, I recently became involved with a rather large multi-parcel manufacturing and industrial facilities located in two Gloucester County townships, covering appeals dating back to the 2012 tax year. Upon notifying the County Attorney and County Assessors that I would be taking over these matters, I was contacted by the Deputy County Assessor and the Principal Asst. Assessor advising that the County (and Municipalities) were interested in resolving the matter sooner rather than later and that if I could provide the County with support of our demand, the matter could be hopefully discussed and resolved prior to the end of this year. Due to their efforts, as well as the County Attorneys, the parties are working towards resolving these four year old appeals.

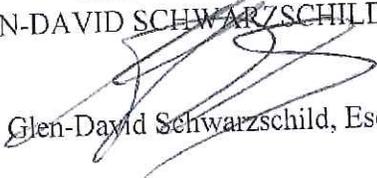
It is this type of cooperation that results in effective settlements that are satisfactory to all parties, which allow property owners and municipalities to plan their budgets for upcoming years.

I, particularly, have enjoyed working with the County Assessors and their attorneys over the years, as the County appears to seek fair and just results, rather than litigate unnecessarily.

If you have any questions or need any further comment, please feel free to contact me.

Very truly yours,

LAW OFFICES OF  
GLEN-DAVID SCHWARZSCHILD, LLC

  
Glen-David Schwarzschild, Esq.

GDS/jti

Cc: Craig Black, Deputy County Assessor

LAW OFFICES  
**HOFFMAN ♦ DIMUZIO**

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

JOSEPH J. HOFFMAN, JR.  
KENNETH A. DIMUZIO, SR.  
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DONALD CARUTHERS, III  
LEONARD L. GRASSO, JR.\*  
CRAIG W. KUGLER  
ROBERT P. GROSSMAN  
MICHAEL W. GLAZE  
SCOTT C. MCKINLEY  
CHRISTINE DIMUZIO SOROCHE  
CRISTIE R. NASTASI  
KENNETH A. DIMUZIO, JR.  
JAMES M. CARTER  
JAMES S. TAYLOR  
JEREMIAH J. ATKINS  
JOSEPH J. HOFFMAN, III  
RICHARD S. HOFFMAN, JR.  
JOHN P. CIOCCO\*  
M. BRIAN HALL  
ELEANOR M. HOESCHT\*

OF COUNSEL:  
ERNEST L. ALVINO, SR.  
CHARLES J. SPRIGMAN, JR.  
JOSEPH J. SLACHETKA  
DONALD F. BROWNE, JR.  
VICTORIA M. DALTON

\*Licensed in NJ & PA

Robyn Glocker-Hammond, Tax Assessor  
**County of Gloucester**  
1200 N. Delsea Drive  
Clayton, New Jersey 08312

Dear Ms. Glocker-Hammond:

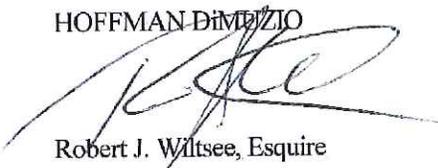
I have received a written request from Messrs. Black and Grandrimo of your office for some feedback in my dealings with the County Assessor Program. As an attorney in Gloucester County, I do not have an occasion to deal with a voluminous amount of tax appeals, but have been generally handling approximately five to ten per year. My experience with the County Program has been completely positive.

I have found the personnel to be extremely cordial and responsive to me in all of my dealings, whether it would be to request a postponement or to try to engage in settlement negotiations. I don't always receive the relief I request, but have always been treated with the utmost of courtesy.

The treatment that I receive from the personnel at Gloucester County and the fairness of the decisions of the Tax Appeal Board and the County Assessor's staff is something that citizens of Gloucester County can be proud of. I am available if you should require additional information in this regard.

Very truly yours,

HOFFMAN DIMUZIO

  
Robert J. Wiltsee, Esquire

RJW/ta



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Facsimile: (856) 694-1033  
tallonardo@hoffmandimuzio.com

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Franklinville, New Jersey 08322

December 11, 2014

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Facsimile: (856) 845-2302

4270 Route 42  
Turnersville, New Jersey 08012  
Telephone: (856) 637-3000  
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412 Swedesboro Road  
Mullica Hill, NJ 08062  
Telephone: (856) 803-5800  
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515 Woodbury-Glassboro Road  
Post Office Box 482  
Sewell, New Jersey 08080  
Telephone: (856) 256-9222  
Facsimile: (856) 256-9220

1719 Rittenhouse Square  
Philadelphia, PA 19103  
Telephone: (215) 279-9555

**Gloucester County**  
**Office of Assessment**

DEC 15 2014

RECEIVED

# LAW OFFICE OF TIMOTHY D. SCAFFIDI

---

Timothy D. Scaffidi\*  
Shannon M. Cornelius  
\*Admitted in NJ & PA



28 Cooper Street  
Woodbury, NJ 08096  
Tel: (856) 848-2950  
Fax: (856) 848-8061

December 11, 2014

Office of Assessment  
Clayton Complex, Building A  
1200 N. Delsea Drive  
Clayton, NJ 08312

Att: Robyn Glocker-Hammond, Tax Assessor

**Re: County Assessor Program Comments**

Dear Ms. Glocker-Hammond:

Please be advised that I am in receipt of a letter dated November 18, 2014 from Craig Black, Deputy County Assessor asking if I could provide some feedback with respect to the County Assessor Program in Gloucester County. In response, I am pleased to say that my experience in dealing with the Assessor's office, particularly as a municipal solicitor, has been extremely rewarding and professional.

Initially, when the transition was being made from local assessing to the County Assessor Program, the County was quite efficient and expeditious in taking over the local assessing for the municipalities that I work in and also did an outstanding job in handling the re-evaluation/assessments that were completed in each of those municipalities.

As a result of the various town wide re-evaluations, I also had the pleasure of sitting with the Assessor in dealing with the numerous tax appeals, both as to residential properties as well as commercial properties. Their knowledge and experience with the individual municipalities was quite extensive and their analytical appraisals were right on the point.

I had the privilege of working with them when the local municipalities were still doing the defense of tax appeals. The County Assessor's office was always willing and did assist in providing the municipal solicitors with their evaluations and/or comments regarding pending tax appeals.

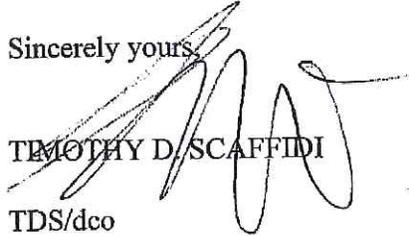
Also, I find that the County Assessor's office is very considerate when it deals with pro se property owners and to the extent that it is possible to settle individual residential appeals with individual property owners. Also, I have seen them do the same with larger commercial ratable.

Overall, I must say that the transition from the local tax assessor to the County Assessor Program in Gloucester County has been completed and has been operated in a very smooth and efficient

manner. As a municipal solicitor, they are readily available to assist me with any individual issues or property questions that may arise.

I hope that these comments are some benefit for your evaluation.

Sincerely yours,

A handwritten signature in black ink, appearing to read 'TDS', is written over the typed name 'TIMOTHY D. SCAFFIDI'. The signature is stylized and somewhat cursive.

TIMOTHY D. SCAFFIDI

TDS/dco

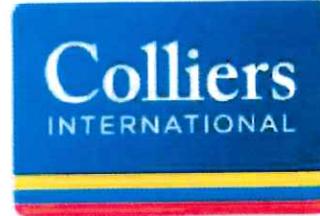
cc: Craig Black, Deputy County Assessor  
James Grandrimo, Principal Assistant Assessor

L:\MISCELLANEOUS\121114 LTR Glocker Hammond re evaluation of County Assessor Program.doc

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November 26, 2014

Robyn Glocker-Hammond  
County Assessor  
Clayton Complex  
1200 N. Delsea Drive  
Clayton, NJ 08312

Dear Ms. Gocker-Hammond,

I hope all is well with you and your department. I am writing this letter to encourage the department as well as congratulate it on a job well done. My experience with the staff has always been positive and I appreciate that very much. I have dealt with various levels of municipal government employees for a multitude of reasons and information; it is not always the most pleasant or easiest experience.

Having been an appraiser for about 10 years, one of the more challenging tasks is being supplied with accurate data on commercial properties when doing an appraisal, be it the subject or a potential comparable. Generally, the first stop or call is to the local assessment office to get some basic information such as year built, size, and other construction specifics. Although, this would seem to be quite a simple task, many municipal assessors are not available during my normal work time to get the info from or you are asked to call during a two hour stretch one day a week, when the assessor may be there. Oftentimes, an assistant claims to not have access to that or that the records are in a filing cabinet and that I need to come in a fill out an OPRA request. This makes the simple task of acquiring very basic information more tedious and exhaustive than needs to be. Not so with my recent experiences with the Gloucester County Tax Assessment office, which has access to all of the municipalities within the county. Every time I call I get a live person who is knowledgeable about what I am asking for and usually able to provide it or will attempt to find out.

As you know, I have also prepared appraisals for tax payers as part of an appeal. While this process can be litigious, I have found that the department, with its thorough knowledge of the area as well as the experienced appraisers on staff, has made it much easier to talk through the market value of any particular property. This has helped my clients as a long and drawn out litigious battle is avoided, which saves everybody money.

The County Assessment Department has been cooperative and pleasant to deal with and I would hope that every County considers a similar program, as this would make the job of an appraiser that much simpler.

Sincerely,

A handwritten signature in cursive script that reads "Albert R. Crosby".

**Albert Crosby, MAI**  
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**MARKEIM-  
CHALMERS** INC  
*Commercial Realtors and Appraisers*

November 21, 2014

Gloucester County  
Office of Assessment

NOV 24 2014

RECEIVED

Craig Black  
James Grandrimo  
Office of Assessment  
Clayton Complex, Building A  
1200 N. Delsea Drive  
Clayton, New Jersey 08312

Dear Mr. Black and Mr. Grandrimo:

Pursuant to your letter of November 18, 2014 regarding feedback to the County Assessor Pilot Program that has been taking place over the last 5 years in Gloucester County.

I am an active commercial real estate appraiser performing a great deal of work in Gloucester County. I have had a very positive experience dealing with the County Assessing staff with respect to OPRA requests involving public information on properties located within the Gloucester County municipalities. Further, I feel this is an efficient system, as dealing with other municipal tax assessor's in other counties is sometimes difficult at best, as they are often part-time and in certain circumstances failed to return phone calls requesting public information or make it difficult to obtain such.

Sincerely,

David K Necky, SCGRE  
NJ – RG 00127500

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December 1, 2014

Gloucester County  
Office of Assessment

DEC 1 8 2014

RECEIVED

Robin Glocker-Hammond, County Assessor  
Office of Assessment  
Clayton Complex, Building A  
1200 N. Delsea Drive  
Clayton, NJ 08312

Re: Gloucester County Assessor's Office

Dear Ms. Glocker-Hammond:

Thank you for the opportunity to provide my personal feedback regarding the Pilot Program for the County Assessor's Office. Your request for feedback shows that you care; which is something that is often missing in government and our society in general.

I have been a resident of Gloucester County for over 30 years and I have been appraising real estate for 28 years. During that time I have visited many different tax assessor offices and spoken with many different tax assessors. I have provided appraisals for tax appeals for both property owners and municipalities in several counties and I have testified before County Tax Boards and in State Tax Court.

Without hesitation I can say, from personal experience, that the Gloucester County Assessor's Office Pilot Program is much better for the property owners and for appraisers compared to the old system of individual municipal assessor offices. In other counties it is often difficult for me, as an appraiser, to reach an assessor to request information or to discuss an assessment. Many assessors are part-time and reaching them is difficult. Many have antiquated or incomplete records or are simply unwilling or unavailable to speak with an appraiser or property owner.

I have found that with this pilot program all property record cards are available on-line. This allows property owners and appraisers to easily obtain the information that in other counties we have to call or stop in to the assessor's office, when they are open, to request. In some cases we have to file an OPRA request and wait several days which is unacceptable when appraising a property for a client with a short completion deadline. All of that simply wastes time and money for me and the assessor's office.

Every time that I have contacted the Gloucester County Assessor's Office I have received a prompt, courteous, and complete response. I do not get a reply as if I am bothering them like I get from many municipal assessor's offices.

Robin Glocker-Hammond, County Assessor  
Office of Assessment  
Page Two

In addition to my personal experiences I have had many property owners (clients) tell me about their experience with municipal assessors in other counties and with the staff at the Gloucester County Office of Assessment. Their comments are similar to what I have found.

I hope that other counties will soon follow the example set by the Gloucester County Assessor's Pilot Program. Thank you for the opportunity to provide my feedback.

Sincerely,



Edward T. Molinari



December 7, 2014

**"Managing trees and forests forever."**

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Phone: (856) 352-2090  
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brian@pinecreekforestry.com  
maria@pinecreekforestry.com

Gloucester County  
Office of Assessment

DEC 09 2014

RECEIVED

Mrs. Kathleen Hill  
Senior Assistant Assessor  
Gloucester County Office of Assessment  
Clayton Complex, Building A  
1200 North Delsea Drive  
Clayton, NJ 08312

Dear Mrs. Hill:

In reference to your December 1, 2014 letter, I am happy to respond. As NJDEP approved foresters, we deal with hundreds of folks annually who are applying for farmland tax assessment. Prior to the county handling the annual farmland tax application, the system was a nightmare. It seemed like each individual municipal tax assessor had their own application forms and the process as to how a landowner would apply for farmland. This led to significant confusion and inefficiency. That system was a bureaucratic mess which in turn led to a significant waste of time and taxpayer's money with regards to the administration of the farmland tax assessment in Gloucester County.

Since the Pilot Program with Gloucester County, nothing but good things have happened. The program now provides consistency that make the application process more efficient and cost effective thus saving the landowners and taxpayers time and money. I am a critic of government in most cases, however, in this program the government is getting it "right"!

The Gloucester County assessor's deputy are to be commended for their efforts, professionalism and should be used as a model for other counties. Having dealt with thousands of applications over the past 25 years, I think my view of things means something.

Sincerely,

Robert R. Williams, C.F., R.P.F. #341  
Certified Forester  
Registered Professional Forester #341  
New Jersey Approved Forester

RRW:mm