

January 21, 2026
Sussex County Board of Taxation
Regular Meeting
Minutes

Open Public Meetings Act Statement –

The Regular Meeting of the Sussex County Board of Taxation, was opened by President John Fierro, with a reading of the Open Public Meetings Act at: 9:13 AM

Followed by: Salute to the Flag

Roll Call: Mr. Rich Ecke, Present; Mr. George Conway, Present, Mr. Howard Zatkowsky, Present; Mr. Phillip Crabb, Present; Mr. John Fierro, Present.

Approval of Minutes –

Board President John Fierro said that before them were the Minutes from the December 17, 2025 Regular Meeting/Added-Omitted and Farmland Reclassification Hearings, he asked if everybody had an opportunity to review those Minutes, and if there were any questions or revisions. Commissioner Conway said he none, and unless anyone else had any, made a Motion to accept the Minutes, seconded by Mr. Ecke, all in Favor.

OLD BUSINESS

Township of Byram – Resolution to extend Reassessment -

County Tax Administrator Melissa Rockwell told the Board that at the last meeting it was decided to extend Byram Township's Reassessment and read aloud the Resolution to extend the district-wide reassessment to be signed by the Board and completed for the 2028 tax year.

NEW BUSINESS

Memorandum of Judgment:

Ms. Rockwell provided packets to the Board and told them that what they were looking at was a memo from the Director of the Division of Taxation and a new Memorandum of Judgment. The reason for changes are because of changes to the Freeze Act - If an assessment is affirmed; because an appellant was unable to overcome the presumption of correctness, the Freeze Act does not apply, verbiage was added to the Judgment that specifically states the freeze act does not automatically apply. Some other changes include new codes: 13, 18 and 21.

OTHER BUSINESS

2026 Tax Book:

Ms. Rockwell told the Board there were quite a few tax books that were still out, extensions were granted and as long as the Assessors don't close out their books deep into February, we'll be okay for Equalization.

President Fierro mentioned letters to the towns that need to update tax maps, and that they need to be sent. He talked about the necessity to get everybody in line for the 2027-2028 reassessments – it's an aggressive schedule and there aren't any indicators that the market is softening – he thinks they're doing the right thing by being proactive.

Ms. Rockwell said the next meeting is on Wednesday – February 18, 2026 and she should have the 2026 Equalization Table by then. She welcomed new Commissioner, Mr. Crabb, and said hopefully Rutgers will offer a Spring Class for Property Administration I.

The Northeast Regional Conference is in New Hampshire – May 17 – 20, 2026, if anyone is interested. The Forsgate Conference is on March 5, 2026 in Monroe Township, and we have some good speakers this year. The AMANJ June conference is June 8 – 10, 2026 at the Seaview Hotel, in Galloway Township.

Penny Holenstein, Assessor asked where Hampton Township was on the reassessment list. She told the Board that she has two (2) commercial appeals that the town is dealing with – think about the amount of Commercial properties there are in Hampton - that is where the town is vulnerable. Ms. Holenstein said she is concerned for Hampton, financially.

President Fierro said, looking at the schedule, when is the earliest possible we could do something, should we have them in to discuss a reassessment. Ms. Holenstein said she could lay the groundwork there, but that she did not think Hampton should be on the bottom of the list because they need to update their maps. President Fierro asked Ms. Holenstein if she thought a completion date for reassessment (2026 for 2027 tax year) was too ambitious. Ms. Holenstein thought the reassessment completion date should be (2027 for 2028 tax year).

President Fierro suggested inviting Hampton Township to come in for the next meeting to discuss the possibility of adding them for reassessment in 2027 for 2028.

Considering the maps, Commissioner Conway suggested having a discussion with Jack DeGroot, County Commissioner - and extending the invitation to the County Engineering Department. President Fierro thought it would be a good idea to modernize and streamline the process of mapping – it also could be helpful to the county – maybe the county would absorb some of that cost, and maybe they can get some grant money and save the towns a little money in the process.

Ms. Holenstein suggested putting together a committee before the next meeting - we could at least meet and talk about it – the Commissioner and the shared-service, and maybe David Kunz because he is the GIS person at Civil Solutions, who does this. Civil Solutions is already working for 6 – 7 municipalities, so basically they are almost doing the same work twice.

President Fierro said he thought it was a good venture to put some effort into – it just makes sense on every level. So, we are going to send a letter out to Jack and Mr. Kunz. Ms. Holenstein said Mr. Kunz does not work for the county, he works for Civil Solutions, and the person who took Dan Freed's place should be included. President Fierro said he assumed Jack was still the Board of Taxation Liaison; even if he is not, he was part of the conversation we had and would like him to be involved. Ms. Holenstein said Dave Kunz is still a consultant for the County, but he works for Civil Solutions, which is actually a bonus because they probably have better resources to do that GIS work and then give it to us when it's finished. There are new digital tax map regs out that are relatively new within the last year or so (from the Division), so it is the perfect time to bring the tax maps digitally.

President Fierro said well, all right! So we'll have (hopefully), Hampton Township with us at the next meeting, and County –maybe schedule them 15 maybe 20 minutes at our meeting – let's hope we can get something done – looking forward to that.

President Fierro asked if there was anything else. Administrator Rockwell said at the previous State Association Meeting, there was a discussion about a tax court case on “animal sanctuaries” and what is interesting is, as long as it meets the inherent benefit of their mission, they should be exempt.

President Fierro said before they end the meeting, he would like to welcome Mr. Phil Crabb to the Board. He said he is looking forward to working with him, and that he will be a tremendous asset to the Board with his experience in municipal and county government. He said we have a great crew and it is even better now.

There being no further business to come before the Board, President Fierro asked if he had a Motion to adjourn. Commissioner Conway made a Motion to adjourn the meeting; Commissioner Zatkowsky seconded the Motion, all in favor.

Respectfully submitted by,

Marylou Hennighan
County of Sussex
Board of Taxation