

**TOWNSHIP OF EGG HARBOR
PLANNING BOARD (SPECIAL)**

October 24, 2014

Planning Board Professional(s):

Solicitor: Christopher Brown, Esq.: (not in attendance)

Engineer: James A. Mott, P.E., of Mott Associates: (not in attendance)

Planner: Vincent Polistina, P.P., of Polistina and Associates: (not in attendance)

Planning Board Deannexation Professional(s):

Special Counsel: Dean R. Marcolongo, Esq. (present)

Special Planner: Stuart B. Wiser, P.P., A.I.C.P., Remington, Vernick & Walberg Engineers (present)

A special meeting of the Planning Board of Egg Harbor Township was held on the above date, 5:00 p.m., prevailing time, Egg Harbor Township Hall, Egg Harbor Township, New Jersey. The Chairperson opened the meeting by reading the statement in compliance with the Open Public Meetings Act.

Roll Call Taken as Follow(s):

Manuel E. Aponte, V-Chairperson, present

Committeeman John Carman, present

Charles Eykyn, present

James Garth, Sr., Chairperson, present

Frank Kearns, present

Robert Levy, another engage.

Mayor James J. McCullough, Jr., * See Below

Peter Miller, Township Administrator, recused

Paul Rosenberg, 2nd V-Chairperson, Arr. @ 4:27 p.m.

John Welsh, Alt. II, excused

***May the record reflect:** Mayor James J. McCullough has recused himself from these hearings. He has sent Township Committeewoman, Laura Pfrommer in his place.

Board Secretary Wilbert advised for the record there is a new Planning Board Member, John Welsh, who is the new Alternate II member of the Planning Board. She advised he is filing the unexpired term of Md Shamsuddin who had resigned from the Board.

Board Secretary Wilbert stated she is marking Mr. Welsh as an excused absences. She advised a decision has been made that it is too far along in these proceedings to bring Mr. Welsh in and listen to seven (7) months of CD's and dive into the large number of exhibits already presented.

Chairman Garth announced to the public, as well as the members, that the next Special Meeting of the Planning Board scheduled for Wednesday, October 29, 2014, has been cancelled. Special Board Solicitor Marcolongo asked if the next meeting could be announced. Board Secretary Wilbert announced the next meeting of the Board will be a Special Meeting scheduled to be held on Wednesday, November 5, 2014, 7:00 p.m., prevailing time. She further noted there will also be another Special Meeting scheduled for Friday, November 7, 2014, 5:00 p.m., prevailing time.

Board Secretary Wilbert indicated there was some discussion going back and forth concerning a Special Meeting for November 14, 2014, however, this never materialized, therefore, if anyone has this date on their calendars, please remove. Township Committeeman Carman asked if November 17, 2014 is still being considered. Board Secretary Wilbert advised November 17, 2014 is the Board's regular meeting, but she was under the impression this was not a good date for Mr. Doyle.

Attorney Doyle stated this is correct when he spoke with Board Secretary Wilbert and it is correct as of today, however, he advised he will speak with Mrs. Wilbert on Monday, October 27, 2015 to confirm.

Attorney Doyle stated in the month of October, 2014, other dates for availability were provided but did not work out. He indicated he hopes that everyone does better with scheduling in the upcoming months. Attorney Doyle advised he spoke with Special Board Solicitor Marcolongo and he will be available for both November 5th and 7th. He stated depending upon the flow of the witnesses and the ability to have sufficient time to prepare for cross examination of these witnesses.

Attorney Doyle advised he is aware Mr. Miller will be testifying on November 5th and as he understood it there was going to be experts, though Mr. Miller is no doubt an expert, he is probably being presented as a fact witness he assumes there will be no report. Special Board Solicitor Marcolongo stated there is no report.

Attorney Doyle stated if this can all be accomplished on the 5th that will be fine, however, if Mr. Miller's direct testimony takes the entire evening he may want more than one (1) day to prepare for cross examination. Attorney Doyle asked if they do finish with Mr. Miller there will be another witness will be brought on the 7th who is potential and expert and he would be presented their report in advance. Board Solicitor Marcolongo stated this is correct.

Chairman Garth stated he cannot make the 7th of November. Special Board Planner Wiser asked Board Secretary Wilbert if he should remain available for November 17, 2014 and she will advise at some point. Board Secretary Wilbert stated yes. Attorney Doyle asked if there will be any other items scheduled on the November 17, 2014 meeting. Board Secretary Wilbert advised maybe one (1), however, she cannot confirm.

Attorney Doyle stated going back to September there was discussion concerning November 14th as a special meeting, which he is aware is no longer a possibility and November 25. Special Board Solicitor Marcolongo stated he cannot be in attendance for November 25.

Attorney Doyle advised in December they were advised maybe the 2nd and the 5th were available, as well as, the 12th, 19th, 23rd, and 29th and 30th. Board Member Aponte stated in December he will not be present. He advised as a member trying to have meetings for the 19th, 23rd, etc... is ridiculous. He advised if this has to go into the next year so be it, but in December, himself personally, not the other members of the board, he will not be available.

Attorney Doyle stated the seven (7) days in December and the six (6) days in October and November were given by the Board's Special Council based upon the understanding of what was available from the Township and not himself. He indicated of the six (6) that were given for October/November only one (1) could be done with two (2) additional that were not on the original list and there are seven (7) in December.

Special Board Solicitor Marcolongo explained what Attorney Doyle has to keep in mind, Attorney Doyle interjected, that he understands, Terry sends it out to Stuart, Mr. Doyle, and himself working with these schedules and then it is thrown out to the members. Attorney Doyle stated he understands it is then given to the people that are not paid to be here.

Motion Aponte/Pfrommer to have two (2) special meetings on November 5, 2014, 7:00 p.m., prevailing time, and November 7, 2014, 5:00 p.m. Vote 6 Yes: Aponte, Carman, Eykyn, Kearns, Pfrommer, Garth

Board Member Aponte suggested the Board take a small recess while they are waiting for Board Member Rosenberg.

Motion Carman/Aponte to take small recess until Board Member Rosenberg arrives. Vote 6 Yes: Aponte, Carman, Eykyn, Kearns, Pfrommer, Garth

PUBLIC HEARING(S):

1. **Public Hearing:** Deannexation petition submitted by the Seaview Harbor section of Egg Harbor Township seeking annexation with Longport Borough.

Chairman Garth stated he would like to remind all present to make sure their cell phones are off. He indicated he listened to the CD from the last meeting and someone's phone was going off.

Attorney Doyle asked that Mr. Ryan be sworn.

Steven Edward Ryan, 12 Snowball Court, Mt. Laurel, New Jersey, was duly sworn by Special Board Solicitor Marcolongo. Mr. Ryan advised he is retired, however, he was a partner with Bowman and Company, located in Voorhees, New Jersey. He explained that when he retired he had worked for this firm for 38 ½ years. Mr. Ryan stated he started as a staff accountant and was a partner for the last twenty (20) odd years. He indicated he earned a Registered Municipal Accountant license and a Certified Public Accountants License, while under the employ of Bowman and Company.

Mr. Ryan stated he was educated at Rutgers University. He advised he was born in Camden, New Jersey and went to high school locally in Camden County and then went to Rutgers in Camden County. Attorney Doyle asked if Mr. Ryan worked in the area of municipal finance while working at Bowman. Mr. Ryan stated this was his specialty. He indicated his firm specializes whether you are commercial tax or municipal/school district accounts. He stated during his entire career he was with the municipal department. Attorney Doyle asked how many municipalities Mr. Ryan would say he worked. Mr. Ryan stated it would be difficult to count but he would say between 50 to 70 different municipalities, in different capacities throughout his career.

Attorney Doyle asked with Egg Harbor Township being a community in South Jersey, with a population of over 40,000 to 45,000 people has Mr. Ryan worked in towns that are of the same nature, size, area and budget amounts. Mr. Ryan stated many of them. He gave as examples Willingboro, Voorhees, Evesham and Mt. Laurel.

Attorney Doyle asked Mr. Ryan when he was with his firm if he was the Chairman of firms Executive Committee, Co-chairman of the firm's quality control program. Mr. Ryan stated this is true. Attorney Doyle then asked Mr. Ryan if he served on the New Jersey Society of Public Accountants quality review committee and a member of the American Institute of Certified Public Accountants, the New Jersey Society of CPA's and in the Registered Municipal Accountants Associate of New Jersey. Mr. Ryan stated yes. Attorney Doyle then asked Mr. Ryan if he was a Board Member and Treasurer of the Association of Environmental Agencies. Mr. Ryan stated this is true.

Attorney Doyle asked Mr. Ryan if he is aware of the standards for the petition that was filed. Mr. Ryan stated yes. Attorney Doyle asked more specifically prevailing upon Mr. Ryan's area of expertise and knowledge that refusal to consent to the deannexation is detrimental economic wellbeing of the majority of the residents of the effected land, in this case Seaview Harbor and the deannexation will not cause a significant injury to the wellbeing of the municipality in which the land exist and this is Egg Harbor Township. Mr. Ryan stated this is true.

Attorney Doyle asked if Mr. Ryan in order to come to his judgment had he evaluated various documents. Mr. Ryan stated yes. He indicated he reviewed multiple years of municipal and school budgets, municipal audit reports, abstract of retables from the County of Atlantic, newspaper articles, the planner's report, tax appeals that followed the revaluation done by Egg Harbor Township in the last three (3) years. Attorney Doyle based upon this he asked Mr. Ryan if he prepared graphs and charts. Mr. Ryan stated yes.

Attorney Doyle advised these graphs and charts have been previously passed out and a copy has been marked S72: Mr. Ryan's financial report dated 10/24/14.

Board Member Aponte stated he has a question concerning S72. He stated he had originally received one (1) by email and tonight he receives another with corrections. He asked what corrections were made. Mr. Ryan stated the corrections were minor. He stated they dealt with only the third (3rd) chart. He indicated there is a pie chart and then another chart labeled Local Tax Rate/Local School Tax Rate and then Levy with Reduction of Seaview Harbor Retables and Addition of New 2014 Valuations is the one he changed. He indicated it is at the top of the page.

Board Member Aponte asked which version will the testimony be based upon. Special Board Solicitor Marcolongo stated testimony will be provided via S72, which is the brand new report that the Board just received. He indicated all members received an email version of the report. He indicated many felt it was illegible, so then the Board received a colorized version that was again sent to everyone. He indicated then this evening the early birds received a black and white version of an amended one and then it has be amended again this evening with what the Board has in their possession.

Attorney Doyle asked Mr. Ryan to provide a snap shot as to where we are in 2014 starting with the Township revenue's as shown in Chart #1. Mr. Ryan advised these are budget revenues, since the year 2014 is not competed. He indicted these revenues will not be available until later on. Mr. Ryan advised they amount to a total of 37,452,455.00. Mr. Doyle asked of this how much came from taxes. Mr. Ryan stated 56% including Seaview Harbor. Attorney Doyle stated other revenues would account for the remaining 44%. Mr. Ryan stated yes. Attorney Doyle asked what percentage came from Seaview Harbor taxes. Mr. Ryan advised 1%.

Attorney Doyle stated if annexation were to be granted and Seaview Harbor moved to Longport based upon 2014 anticipated revenues Egg Harbor Township would still be 99% whole. Mr. Ryan stated this is correct. Attorney Doyle asked what the "other revenues" consist of. Mr. Ryan stated there are municipal fees, State Aid, municipal grants and inter-local agreements with neighboring towns, municipal court fees, delinquent taxes, etc...he further explained that as a way of trying to proportion the revenues he looked to see which is greater that would be received from Seaview Harbor, which he indicated there are a few and enumerated within his report.

Mr. Ryan stated these revenues would include ambulance fees, municipal court fines, uniform construction code fees, inter-local service agreements, and host community fees for the transfer station. He indicated it is a way of measuring the how significant the \$505,000.00 in revenue derived from Seaview Harbor.

Attorney Doyle stated it appears there are several outside sources of revenue that benefit the Township more than the \$505,000.00 in taxes collected from Seaview Harbor. Attorney Doyle stated one of these fees concerns construction fees and they were charted separately. Mr. Ryan stated this is correct. Attorney Doyle stated this is shown as Chart 2. Mr. Ryan stated yes it is. He advised uniform construction code fees are paid either two (2) ways. One is new construction and the other is renovation/additions to property.

Mr. Ryan stated construction fees in all cases would constitute an additional ratable for a town. He stated considering this he has to look over a period of time to see if there is growth. He advised the Chart he has provided shows the growth has been significant and improved since 2009 to 2014, even considering the housing bust. He advised the budgeted amount in 2009 was \$197,181.00 and 2014 is \$772,000.00. Attorney Doyle stated budgeted amount means you cannot budget more than what was received the previous year, unless receiving a special dispensation. Mr. Ryan stated this is correct.

Attorney Doyle stated the construction fee is for those projects about to start not finished. Mr. Ryan stated this is correct. He advised you pay the fee upfront. Attorney Doyle stated the fees received for the construction permits will eventually convert into new buildings. Mr. Ryan stated in rare cases some may not be completed, but in almost all cases the plans do go forward.

Attorney Doyle stated there would be fees that would be saved by Egg Harbor Township if Seaview Harbor were to leave. Mr. Ryan stated yes. He indicated there are some direct budget consequence with the loss of Seaview Harbor. He indicated this would include trash pick-up, tipping fees, police patrols, etc... Attorney Doyle stated there is no way of generating how much in specific fees that will go up. Mr. Ryan stated he did not analyze if there were substantial municipal court fees for example that were realized by Egg Harbor Township from Seaview Harbor residents because they would not go to that court.

Attorney Doyle asked if here are any fees budgeted or appropriated to go to Seaview Harbor other than being part of Egg Harbor Township. Mr. Ryan stated not what he could gleam from the most recent budgets. Attorney Doyle asked if it would be the most conservative approach to assume there is no growth, though there will be some, that there is no specific expenditures such as the tipping fees or the police that will be saved and just make a judgment if we have to replace Seaview Harbor in the terms of taxes to be raised, would that be the most conservative approach. Mr. Ryan stated yes it would.

Attorney Doyle asked if Mr. Ryan if he had analyzed what would happen if you had to replace the \$505,000.00 that Seaview Harbor people pay over the whole budget for 2014. Mr. Ryan stated if everything stayed the same and it was an identical budget and the Township stayed identical with assessed valuations the loss of taxes for Seaview Harbor is referenced in Chart #3. Attorney Doyle stated it appears to be a difference of \$0.13 and the tax rate would go from \$0.518 to \$0.531. Mr. Ryan stated this is correct.

Attorney Doyle stated the effect on the average residential home is also shown with this information. He asked how was this determined. Mr. Ryan advised there is a document from the County of Atlantic

called the abstract of ratable(s). He stated based on a formula he the number is \$208,100.00. Special Board Solicitor asked if the \$208,100.00 is located anywhere within his report. Mr. Ryan stated it is shown in part #4 of his report. Attorney Doyle asked based on this formula the municipal taxes would have gone up annually for 2014 to. Mr. Ryan advised \$27.05. Attorney Doyle stated this is the net effect not counting added ratable(s). Mr. Ryan stated this is correct.

Attorney Doyle asked the same of School Budget as shown on page 6 pie graph 15. He stated revenue comes in from several sources and asked what those sources are. Mr. Ryan indicated property taxes, state aid, in Egg Harbor Township Schools this year there was a substantial amount of fund balance, which are previous profits, and other school revenues, which was about 2.8 million dollars, which is typically interest on investments and those type of revenues.

Attorney Doyle stated schools are non-profit so when Mr. Ryan describes it is the expense of previously assumed revenues over previously expended monies. Mr. Ryan stated this is correct. He stated profits are a more descriptive term than a technical one. Attorney Doyle asked of all these sources what percentage is paid by the people in Seaview Harbor. Mr. Ryan stated 1%. Attorney Doyle so without Seaview Harbor taxes the Egg Harbor Township School Board in formulating its budget would be 99% whole. Mr. Ryan stated this is correct.

Attorney Doyle stated if Seaview Harbor left there would not be any significant benefit because Seaview Harbor does not produce any school children. Mr. Ryan stated this is correct. Attorney Doyle stated would be a slight gain because the children that do go to other schools the Egg Harbor Township School Board pays transportation fees. Mr. Ryan stated this is correct.

Attorney Doyle stated using the most conservative approach such as that state grants do not go up and other revenues do not go up and the loss of what Seaview Harbor people pay would be regenerate by increasing taxes. Attorney Doyle referred back to item chart #3 on page #1 within Mr. Ryan's report, stating the existing rate in 2014 is \$1.85. Mr. Ryan stated correct. Attorney Doyle stated if you shifted what would the tax rate be. Mr. Ryan indicated it would be \$1.903 per \$100.00 of assessed valuations. He indicated it is a difference of \$0.058. Attorney Doyle asked what the effect of the average residential home would be. Mr. Ryan stated \$93.64.

Attorney Doyle stated taking the school and the town with a conservative approach the loss in 2014 if Seaview Harbor was already in Longport would be \$120.70 a year. Mr. Ryan stated this is correct. Attorney Doyle stated for the average home owner who pays his taxes through a mortgage company it would be \$10.00 a month. Mr. Ryan stated this is correct.

Attorney Doyle asked the snap shot that was just discussed take into consideration additional valuations and ratable(s). Mr. Ryan stated no, it is just a look with at Seaview Harbor's valuation at a loss. Attorney Doyle asked if it is appropriate to look at new assessed values. Mr. Ryan stated it is another way to view in context what happens. He stated it would be like this for any other town. He stated in chart 4 he shows the lost valuations after appeals coming out to be \$97,998,781.00 for the Seaview Harbor properties. He then noted in the same year the Township gained \$28,344,495.00.

Mr. Ryan stated based upon the previously referenced numbers he chose to measure the effect on both the school and municipal taxes with a net between the change in assessed valuations in 2014 and theoretical loss of Seaview Harbor and the real new assessed valuation for 2014. He stated running through the calculations that change moves from \$120.70 to \$87.00.

Attorney Doyle stated in 2014 the School Board and the Township struck budgets that raised the taxes. He asked what were the taxes raised with these two (2) increases combined. Mr. Ryan stated this is correct. He advised it was \$135.00 per residential household. Attorney Doyle stated this is shown in item #5 on the top of page #2. He then stated the loss of Seaview Harbor is less than what the school board the town did voluntarily. Mr. Ryan stated this was done by the budgets being adopted or by the voters for the increase of taxes.

Attorney Doyle asked how do you get to the average value as an Egg Harbor Township house to a Seaview Harbor home. Mr. Ryan stated he took information off tax appeal sheets for 2013/2012 adjusted values and they came out to 93 million dollars. He stated he did carve out the commercial aspect of Seaview Harbor (boat slips and marina) and he came up with a value of 81 to 82 million being the value of the 92 homes within Seaview Harbor and he came up with an average assessed valuation \$873,700.00.

Attorney Doyle asked if it is appropriate for comparison purposes to leave out the County tax rate portion. Mr. Ryan stated County taxes move with the property. He indicated if Seaview Harbor were to move to Longport the County would just assess their portion through Longport. Attorney Doyle stated the open space tax in Egg Harbor Township would still remain \$.002 and be paid by Egg Harbor Township residents. Mr. Ryan stated this is correct. He indicated they would remain the same regardless of the number of properties you would have.

Attorney Doyle stated the best comparison is to use the tax rate, which is just the school board taxes and the municipal which in Egg harbor Township is \$2.37.6. Mr. Ryan stated this is correct. Attorney Doyle stated for the average home in Egg Harbor Township that is \$873,700.00 would have a tax bill of \$20,759.00. Mr. Ryan stated this is correct. Attorney Doyle asked Mr. Ryan, continuing with item #6 of his report, why did he use a different value for the same house if it were in Longport. Mr. Ryan stated the properties in Longport are not as fully assessed as the properties in Egg Harbor Township.

Mr. Ryan stated on average Egg Harbor Township property is assessed at 91% of true value and if you move to Longport they are assessed a lower percentage. So if a property were assessed in Egg Harbor Township for \$873,000.00 you have reduce its assessed valuation for Longport. He indicated the proportion or ratio to true reduces the Longport valuation to \$862,000.00. Attorney Doyle stated with the Longport budget for both school and municipal taxes comes out to be \$0.38. Mr. Ryan stated this is correct. Attorney Doyle indicated so the tax bill within Longport instead of being \$20,759.00 would be \$3,347.00. Mr. Ryan stated this is correct. Attorney Doyle stated this is a difference of \$17,412.00 for the average Seaview Harbor home owner. Mr. Ryan stated this is correct. He did advise in some cases it could be more or less.

Attorney Doyle stated charting this difference is the colored bar graph in item #6. Mr. Ryan stated correct. Attorney Doyle stated the municipal tax rate in Longport is \$0.33 and in Egg Harbor Township it is \$0.51. Mr. Ryan stated this is correct. Attorney Doyle stated the school tax rate in Longport is \$0.05 and in Egg Harbor Township it is \$1.85. Attorney Doyle asked what accounts for this. Mr. Ryan stated there is not a large municipal expense for the education of school children, since there are not that many children that attend Longport schools. So there is no need for school buildings, teachers, etc..Mr. Ryan stated it is typical of what is seen in seashore communities. Mr. Ryan stated what you see in Egg Harbor Township is what you typically see in non-seashore communities.

Mr. Ryan stated he reviewed the tax levy from 2005 to 2014. He indicated it is shown by year in item #8. He advised he has shown the average increase to the average residence in Egg Harbor Township as being \$63.01 per residential unit. Attorney Doyle stated with the average being \$63.01 and with Seaview Harbor leaving it would be \$27.05 so the tax rate increase would be \$0.13 and is smaller than the tax increase Township Committee imposed during the years 2014, 2011, 2010, 2009, 2008, and 2007. Mr. Ryan advised this is correct.

Attorney Doyle asked if this process was also applied to the schools. Mr. Ryan stated yes, and is outlined within item #9 of his report. He advised the average increase for the average residence within Egg Harbor Township is \$113.60. Attorney Doyle stated this amount is more than what it would cost for Seaview Harbor leaving would cost. Mr. Ryan stated this is correct. Attorney Doyle then advised by adding together the school and municipal tax increase as shown in item 10 is \$176.61. Mr. Ryan stated this is correct. Attorney Doyle stated over the last decade the tax rate increase went up a variety of numbers but all were less than of what Seaview Harbor leaving would have been. Mr. Ryan stated this is correct.

Attorney Doyle asked Mr. Ryan if it would cause significant injury if the taxes went up in any event. Mr. Ryan stated he looked at what happened in a normal year without Seaview Harbor leaving so he reviewed a period of 10 years to see what was experienced by resident within the Township. Mr. Ryan then advised if the average increase is \$176.61 it is not out of the ordinary, so then Seaview Harbor does not become out of the ordinary if it is \$120.70 or \$87.00 depending how you review. He stated this is the point of the analysis to determine what is significant and normal within the Township.

Attorney Doyle then referred to item #11 discussing the growth in ratable(s) stating that one year states it is not applicable and then a jump. He asked if this was the revaluation year. Mr. Ryan stated yes. Attorney Doyle asked what happened during this time period concerning the economy. Mr. Ryan advised in 2011 and 2012 there was a decrease in the ratable(s) which he believes is a reflection of foreclosed properties. He stated it is difficult to determine from the abstract. He overall however, the Township did experience increases despite the decrease years. He stated the Township average a 62 million dollar increase in the last 10 years. He stated most of the increases were during the boom years where there was a real estate bubble.

Attorney Doyle stated the 10 years cycle of being up and then boom down is typical. Mr. Ryan stated he is not a real estate expert but going through a broader number of years you hope to meet an average for assessed value, not of this magnitude unless you have a special place where you have a lot of new assessed values. He stated you do not see these type of increases.

Mr. Ryan then referred to chart #12 showing the abstract of ratable(s) for Atlantic County. He stated he found some interesting trends. He referred the Board to the number of vacant properties from 2005 to 2014 noting a decrease. He stated they go from 5,876 down to 3,536. He then referred to the board to the residential during that period of time and they increase from 12,069 to 14,659. Mr. Ryan indicated "a" & "b" farms stayed the same and there was a 10% increase within industrial, commercial and apartments.

Mr. Ryan stated with all these figures it shows growth within Egg Harbor Township. He stated the assessed valuation seem to be supported by the increase in residential units which are part of the tax base within Egg Harbor Township. Attorney Doyle asked if this is shown in the rise in residential, industrial, commercial and apartment ratable and a decrease in vacant properties as reflected in Item

#13. Mr. Ryan stated this is correct. Mr. Ryan stated this follows what the Planner had referenced within her report that there was phenomenal growth in Egg Harbor Township in the last several years and it agrees with the Planner's prediction that growth is not done. He stated there is a potential for increases in assessed value and it is a growing community with increasing assessed valuation and taxable properties.

Attorney Doyle asked long range what type of growth does Mr. Ryan see in Seaview Harbor. Mr. Ryan advised Seaview Harbor is built out. He stated there are four (4) unimproved properties and two (2) which can be built upon. He indicated he believes the 92 homes is basically what you will continue to see. Mr. Ryan advised absent homes being torn down and something replacing them he does not see any changes at all. Attorney Doyle asked tear downs or renovations will happen in an even smaller selection of 92 homes. Mr. Ryan stated yes, this happens in drips and drabs. He stated a home could catch on fire and a grander one replaces it, there could be additional patios and decks could be added, as well as other improvements that could increase the value, however, you cannot expand because there is no vacant land like Egg Harbor Township has.

Attorney Doyle stated the Planner advised there is 22.7% of the land within Egg Harbor Township is vacant and privately owned. Mr. Ryan stated it is his understanding this is correct. Attorney Doyle stated Egg Harbor Township has as of 2014 14,659 line items, which is 150 times the amount of Seaview Harbors 92 homes. Mr. Ryan stated this is correct. Special Board Solicitor Marcolongo asked where n the report is this information found. Attorney Doyle stated it is referenced within item #12 top of the column "Class 2 Residential".

Attorney Doyle asked Mr. Ryan taking it into account the present proportion of Egg Harbor Township's tax ratable base which is approximately 4 billion dollars and the 97 million dollars within the mapped petitioned area of Seaview Harbor or 2.4%. Does he believe Seaview Harbor's ratable base ever be greater than 2.4%. Mr. Ryan stated it will not retain the proportion of 2.4%. He indicated it would become a lesser proportion of Township if it were to remain.

Attorney Doyle asked if the annexation would cause significant injury to the wellbeing of Egg Harbor Township. Mr. Ryan stated it shows that is a minor portion of Egg Harbor Township in its financial activities. He stated it is minor portion of tax levy and minor revenue with other budgeted revenues within its budget. He stated the Township has over the years been resourceful in creating other budget revenues. He stated based on this it appears the Township in short term would overcome issues or loss of revenue that Seaview Harbor may cause.

Attorney Doyle asked if the refusal of the deannaxation would be detrimental to the economic wellbeing of the majority of the residents of Seaview Harbor. Since the differential of paying \$15,000.00 annually an economic detriment. Mr. Ryan stated it seems like a large figure to him. Attorney Doyle asked Mr. Ryan if he found anywhere in the audit or budgets where Egg Harbor Township paid Longport money for being first respondents. Mr. Ryan stated he did not.

Attorney Doyle stated bonding is important for a municipality. He asked what the limit is for bonding. Mr. Ryan stated in any municipality it is 3 ½% of its equalized valuation. Mr. Ryan advised the cap for Egg Harbor Township with Seaview Harbor included would be able to borrow \$152,567,632.00 he stated these numbers are based on 2012 numbers and Egg Harbor Township is so much under the bonding capability they are still able to paint the picture needed. Special Board Solicitor Marcolongo asked that 2012 numbers were being used. Mr. Ryan stated it was the last annual debt statement that he could

obtain. Special Board Solicitor Marcolongo asked if there is any difference with the reassessment. Mr. Ryan stated even with the reassessment the numbers will not change very much even with net debt being considered. . He indicated they are all equalized valuations, so there really is no effect.

Attorney Doyle asked if this was also considered with the school district and their borrowing power with the loss of Seaview Harbor. Mr. Ryan stated the remaining borrowing margin on December 31, 2012, was \$116,067,192.00 for the municipality and \$74,671,651.00 for the schools. He indicated adding the two (2) together is more than the debt outstanding.

Attorney Doyle asked what is Egg Harbor Township's collection rate for taxes. Mr. Ryan stated in the high 99 percentile and has been consistent for a period time. He indicated the Township is very good at collecting taxes and could also show many properties have mortgages on them and the mortgage companies pay property taxes. He indicated tax sales are also an attractive investment for outsiders, so Egg Harbor Township is collecting what they assess.

Attorney Doyle asked if the bonding cap would change Mr. Ryan's opinion stating the loss of Seaview Harbor would not cause a significant injury. Mr. Ryan stated not in these areas. Attorney Doyle there was a recent reassessment and it was followed by a large tax appeal. Mr. Ryan stated he does not know all the tax appeals that have went on historically, however, he stated it did appear fairly large in his experience. Attorney Doyle what were the results of the judgments following the tax appeals for the reassessments and the total amount of reductions for Seaview Harbor homes. Mr. Ryan stated he did not place this information within the report.

Board Solicitor Marcolongo stated Mr. Ryan can testify to this, however, he advised Attorney Doyle that he should not be providing testimony. Mr. Ryan stated he reviewed the entire tax appeal list provided by the County Board of Taxation. Mr. Ryan then began to offer the Board numbers, however, Special Board Solicitor Marcolongo asked if this documentation could be offered to the Board. Mr. Ryan stated it could be, however, he does not have copies of this information to pass out tonight.

Board Member Aponte asked in what exercise is the Board to look at this information. He asked in what context is the Board to look at this one single page. He asked if the Board were to receive from the report. Mr. Ryan stated at one point they believed the information was interesting and informative. He was looking for who was the victors and were the losers. He stated he was looking to see if there was an unfairness in the original revaluation, the original numbers prior to appeal.

Board Member Aponte asked if they were questioning the methodology of the revaluation. Mr. Ryan stated no. He was just presenting the numbers. Board Member Aponte stated he is concerned about taking a piece of paper of which Mr. Ryan is testifying from when the Board received a report beforehand. He stated he would like to know where the numbers are coming from. Attorney Doyle advised Mr. Aponte that he is holding up a ledger type sheet of paper that is 8 x 11 or 12 and it is the compendium of roughly 60 to 100 sheets that have roughly 20 some individual tax assessments on them and the addition of those numbers would produce the total number that he would give and that are in print and could be copied. Attorney Doyle stated he does not have the 60 to 100 sheets of what went into that.

Board Member Aponte stated his statement stands and the Board's Attorney wants to consider. Special Board Solicitor Marcolongo stated this is the foundation of the testimony he is about to provide. Mr. Ryan stated this is correct. He advised he had the totals on the last page. He indicated he added up

manually the Seaview Harbor properties and all others were the regular Township properties and these were how the figures were generated. Board Member Aponte stated maybe that could be provided later on to the Board. Attorney Doyle the sheet that is marked page 656 is the last sheet that shows the net effect of the original assessment and the judgment for all of Egg Harbor Township. Mr. Ryan stated this is correct.

Attorney Doyle asked Mr. Ryan if he gleaned out the Seaview Harbor appeals of the homes and separately of the marina and the dockminiums. Mr. Ryan stated this is correct. Attorney Doyle stated they are reflected on a page that Mr. Ryan compiled that is shown as "Result November 25, 2013 Tax Appeals". Mr. Ryan stated this is correct. Attorney Doyle asked what was the effect by percentage of the reductions on Seaview Homes. Mr. Ryan stated those that were successful with the Seaview Homes went down by 0.9% and the marina and docks were 15.46%. Attorney Doyle asked what the percentage was for Egg Harbor Township in general. Mr. Ryan stated .43%.

Board Member Aponte asked what the correlating number is for 0.9%. Mr. Ryan stated the homes in Seaview Harbor were \$81,111,300.00 assessed valuation and they won appeals totaling \$726,400.00 so he took all the homes whether they appealed taxes or not and you divide the two (2) previously noted amounts and it gives you .9% on average each home in Seaview Harbor went down by the .9%.

Board Member Aponte asked how many homes won the tax appeal. Mr. Ryan stated he did at one point but he does not have it on the document. Special Board Solicitor Marcolongo stated the numbers presented are based upon the appeals that were successful. Mr. Ryan stated yes. Attorney Doyle stated an unsuccessful appeal does not receive a reduction. Special Board Solicitor Marcolongo stated he understands, but it means the assessment was correct.

Board Member Aponte asked what the other percentage is for the rest of Egg Harbor Township. Mr. Ryan state the rest of Egg Harbor Township, except Seaview Harbor, after the revaluation were assessed at \$3,975,952,634.00. He stated received judgments of \$17,061,900.00 on average. He stated it comes out to .43% of a reduction. He stated again, these are the properties that appealed the properties. Board Member Aponte asked of the 3 billion dollars referenced if this is both residential and commercial. Mr. Ryan stated it is everything. Board Member Aponte stated making a comparison of .9% to .43% is comparing apples to apples. He stated it is more like apples to oranges because there may have been 20 or 30 homes that appealed for the 81 million dollars and then lumping in ratable(s) that are commercial, lots, and land. He stated he does not believe it is an apple to apple comparison.

Attorney Doyle stated he will defer to the Board's thoughts and they have presented the numbers that were presented to them and they will not go any further. Special Board Solicitor Marcolongo stated he would like to mark the papers presented to the Board. He asked the Board to forgive him because he is jumping a number. He referenced three (3) pages as S74: supporting documentation and report regarding the reassessment. Board Member Aponte asked why the exhibit number is being jumped. Special Board Solicitor Marcolongo stated in an attempt to expedited things tonight he and Attorney Doyle pre-marked two (2) exhibits and they have not been presented yet.

Special Board Planner Wisner stated the Board has been presented with the .9 and .43, but what do they mean. He asked why relevant. Mr. Ryan stated it is relevant to say when houses were revalued or prior to the revaluation where houses equal when compared between Egg Harbor Township and Seaview Harbor. He stated he will admit he does not believe these numbers present the whole story of what goes on. It is more a curious statistic that one is double the other. You have to take it for what it is.

Special Board Planner Wiser stated these are 2013 appeals. The people in Seaview Harbor that are subject to this petition saw a reduction of .9% and the entirety of the balance of the Township include West Atlantic City so the result was .43%. Attorney Doyle stated there is no conclusions we presented numbers and there was 20 million dollars in ratable(s) lost town wide so the Board can do with the information what they want. Board Member Aponte suggested when the Township reports to the Board maybe the homeowners who did the tax appeal, within that one given year, what percentage did they go up or down. He stated that is a more important number.

Attorney Doyle stated S70 was previously marked this article had a comment from Mr. Miller concerning the installation of sewer in the 1990's. Attorney Doyle asked if Mr. Ryan looked at ordinance 3-1992 which provided for the local improvement and special assessment bond ordinance to provide for the construction and extension of sanitary sewer collection system into the Seaview Harbor area. Mr. Ryan stated yes. He indicated he also looked at amendments to this ordinance. He indicated this was a local improvement assessment ordinance. He stated this ordinance requires anyone who benefits from the improvement will have to pay whatever is deemed owed by them.

Mr. Ryan stated those who benefit were assessed and charged for the cost of the improvements. Attorney Doyle then read section 3E, page II of the ordinance advising those with real estate benefitted thereby is \$835,815.00. Attorney Doyle asked who paid these fee. He asked if it was the Township of Egg Harbor, the tax payers of Egg Harbor Township or tax payers of Seaview Harbor. Mr. Ryan stated the tax payers of Seaview Harbor. He stated the ordinance do go further and not who shall pay. Chairman Garth stated he lives in Egg Harbor Township and he paid for his sewer, Committeewoman Pfrommer advised she had done so as well.

Mr. Ryan stated this was in terms Seaview Harbor and the local improvement assessment. Chairman Garth stated he understands, but again, he paid for his also. Mr. Ryan stated this was in terms of the ordinance and many were done in 1990's, but no so since for the local improvement assessment. He indicated he has seen ledgers and the last person in Seaview Harbor had paid their last balance. All payments were received and went to the Township. Attorney Doyle this was not the connection fee but to bring the line in that did not exist. Mr. Ryan stated it was to build the line.

Chairman Garth stated on page 1 of the report the pie chart shows Seaview Harbor paying a ½ million in taxes, this does not include the school district. Mr. Ryan stated that is correct. It is just the municipal tax and does not include the school district or the County of Atlantic. Board Member Eykyn asked how towns without schools pay for their children to attend. Mr. Ryan stated the most common is a sending district. He presented an example: he stated if Egg Harbor were a receiving district for Longport the Township would estimate a tuition rate for each pupil and they would pay it and would be subject to future calculations. He stated another way can be part of a regional school district. He stated for example if the County of Atlantic had a school district that would be regional and regardless of where you lived you would pay County school district taxes. He stated there are many towns in New Jersey that do not have a school district.

Board Member Kearns asked if it based upon the cost of each pupil or on the property value of say Longport in order for the Longport children to go to Atlantic or Ocean City High School. Mr. Ryan stated he is not familiar with it but he believes they are a sending district and there is a tuition rate struck for each pupil. He stated either the Commission or the County Commissioner of Education comes down for the cost per pupil. Board Member Kearns stated currently there is an issue between Cape May and

Lower Township because Cape May is being charged based on the value of their property and costing three (3) times as much per child from Cape May than from Middle Township based on the law. He stated he is asking if the law is struck the same way for Ocean City, Atlantic, and Margate. Mr. Ryan stated what is being described is a regional school district. He stated Camden County has Berlin, Berlin Township and Voorhees and the same arguments go on and how they assess the school taxes on equalized valuation.

Board Member Rosenberg stated he would like to ask a question. He stated this was brought up by Attorney Doyle. He asked if part of Egg Harbor Township's revenue derived from any services rendered to other districts. Attorney Doyle noted this question was asked. Board Member Rosenberg stated his question is the reverse. He asked did Longport make any payments to the coffers in Egg Harbor Township for secondary services rendered. Attorney Doyle this question assumes Mr. Ryan reviewed Longport's budget. Mr. Ryan stated he is unaware of this going on.

Board Member Rosenberg stated the next questions concerns municipal versus school taxes. He asked in the review of Egg Harbor Township's municipal budget and Egg Harbor Township's property taxes derived from education expenses what if any was, if any, was the discretionary portion of the budget. He asked what is non-negotiable when the school board is considering their budget what part is mandatory and what part is at their discretion in either dollars or percentages.

Mr. Ryan stated it has changes a great deal over the last ten (10) years with state control and caps on budgets. He indicated discretionary amounts have about half shrunk. He stated with this being said is it something the Town's brought onto itself because of the issuance of debt because it needs to do a road program, it is there and you cannot refuse to pay. He stated there is not a great deal of discretionary portion in most municipal budgets in his experience and less than what it was. He stated everyone has seen police forces being reduced and those sort of things and this is what has happened in the last couple of years.

Board Member Rosenberg stated he is sticking with just the school board. He stated according to Mr. Ryan's pie chart according it is 1.8 million is the dollar figure contributed by Seaview Harbor. He is trying to determine your comments and Attorney Doyle's comments led him to believe that it was inconsequential to the future financial stability of the Township and the school district. He stated he is trying to find out what the number compared to what is negotiable and what is flexible when the school district is considering their budget. He stated if we are talking 1.8 million dollars and this is the bussing program. He does not know. Trying to determine the value of your testimony given, the opinion stated, and the dollars figures presented.

Mr. Ryan stated he understands the question, however, unfortunately, either the school superintendent or the Township's business administrator is in a better position to answer to those questions. He stated large amount of analysis would have to be done to both the budgets and he not sure he could provide an accurate answer. Board Member Rosenberg stated this is a fair response but he is not sure he can glean the certainty of Mr. Ryan's opinions when he was testifying.

Special Board Planner Wiser asked when going through Mr. Ryan's report when he speaks to the totals of assessments for Seaview Harbor and tax payments, etc... he asked if Mr. Ryan just included the residential portion of Seaview Harbor or the entire area that is to be deannexed. Mr. Ryan stated it depend upon which chart in the analysis he speaking of. Special Board Planner Wiser asked chart #1

Seaview Harbor taxes at the \$505,592.00 he asked if this includes the homes, marina, restaurant and dockominiums. Mr. Ryan stated it reflects Seaview Harbor in its entirety. He stated all the values.

Special Board Planner Wiser stated there are areas around Seaview Harbor. Attorney Doyle there are residential properties and if you look into evidence at S74 you will find a number of 81.1 million dollars and that is the residential part and the other 16 million dollars making Seaview Harbor a total of 97.1 million dollars in ratable(s), is the restaurant and dockominiums. He stated so the average house value was established by dividing the 92 homes into the 81.1 million and had \$873,000.00. Attorney Doyle stated when you use the pie charts, because you would have lost all of Seaview Harbor, this counts all 97 million.

Special Board Planner Wiser than asked when you go to item #1 it is all of the deannexation area, item #2 is not applicable to the question, item #3 is the tax rate and you do effect on the average residential home that would include the elimination of all those numbers of the \$505,592.00. Special Board Planner Wiser asked if there was anything within Mr. Ryan's report that was not based on the entirety. Mr. Ryan stated if it is just residential it is labeled as such.

Special Board Planner Wiser referred to item #8 where it discusses tax levies. He asked if this information is just on the residences. Mr. Ryan stated this is correct. Special Board Planner Wiser than referred to item #13 asking if the total column should be the sum of all the columns before it. Mr. Ryan stated this is correct. Special Board Planner Wiser stated the information is not adding up correctly. He used as an example the first column advising it references Class 2 as 3 Billion, however, the total is 4 billion. Mr. Ryan then noted the other columns must be added he then referenced a series of numbers. Township Committeeman Carman stated the other columns do not have the numbers Mr. Ryan is referencing.

Mr. Ryan apologized to the Board concerning the blank columns. Special Board Planner Wiser stated even some of the other years he spot checked are not adding up. He stated if this information is not adding up there is a concern with other information supplied within the report. Attorney Doyle asked if he could review S72 that was just handed out. Mr. Ryan stated he must apologize the wrong version was printed out.

Board Member Aponte asked Mr. Ryan when you look at item #3 the \$120.00 is the tax burden for each Egg Harbor Township resident every year. Mr. Ryan stated this would be the initial impact in 2014. Board Member Aponte stated he has prepared some math. He indicated the average annual increase in 2010 was \$176.00 and if you add \$120.00 would he be incorrect in saying the actual increase would be \$294.00. Mr. Ryan stated if you create this hypothetical example, yes. Board Member Aponte stated so if the succession actually happens it would be a \$294.00 increase.

Board Member Aponte stated he adjusted down \$176.00 and multiplied at .01 and he came up with \$174.24 and added the \$120.00 in an effort to be fair of what the increase would be going forward. He asked if this sounded about right. Mr. Ryan stated yes. Board Member Aponte stated when the Board looks at this it is not just one increase but further increases. Board Member Aponte asked if Mr. Ryan took into consideration the impact the Township's commercial tax abatement would cause to the Township rate. Mr. Ryan stated he did not take this into consideration. Board Member Aponte asked if Mr. Ryan felt it was important to. Mr. Ryan stated it would show built in growth if these programs are in place.

Board Member Aponte stated he reviewed the Planner's report (S64) by Tiffany CuvIELLO in conjunction with Mr. Ryan's report and he does not see any analyzes about Atlantic County. He stated there was a Press of Atlantic City article within the last month advising there is a 12.6% unemployment rate in Atlantic County. He stated Egg Harbor Township has a 99% collection rate and considering the economy within Atlantic County having so many residents of the casino industry being here. Will it affect Egg Harbor Township and raise the taxes here. Board Member Aponte stated he does not see any of the current environment here.

Mr. Ryan stated accountants typically deal with historic information as far as predicting the future that is the Planners area. Board Member Aponte stated he did not see anything within the Planner's report, so he thought he may find something within both the reports. He indicated he stated he would think there would be something specific to Egg Harbor Township since there are 900 homes of the people who have lost their jobs out of the 5,000.

Board Member Aponte asked if the Township did any bonding last year. Township Committeeman Carman and Township Committeewoman Pfrommer both indicated yes. Board Member Aponte asked Mr. Ryan if took a look at any of the reports the S & P or Moody's did or any of the rating agencies to prepare your bonding information. Mr. Ryan stated he did not. Board Member Aponte stated he believes this is important. He stated he would like to see this information. He asked if we were stable or downgraded. Township Committeewoman Pfrommer stated we were stable.

Attorney Doyle stated he would like to discuss the mathematics. He advised at the beginning Mr. Ryan stated he did not have up-to-date information for 2014 and he indicated when you look at 2014 3 Billion does not equal 4 Billion. Attorney Doyle advised Special Board Planner Wisner stated other numbers did not add up correct. He stated he added up 2013 and 2005 deleting the last three (3) numbers in all and he finds they are satisfactory. Attorney Doyle stated this information provided is from an already public report with these numbers.

Attorney Doyle stated a retraction or apology should be noted on the record. Since there was a concern with the contents of this report by Board Special Planner Wisner who indicated the whole report does not matter because of generalized mathematical errors. Special Board Planner Wisner stated he did not say what Attorney Doyle indicated. Special Board Planner Wisner advised what he said was "it calls into question". Special Board Solicitor Marcolongo stated the Board is not going to go through all ten (10) years this evening. He stated it can be reviewed between now and the next meeting.

Attorney Doyle asked Mr. Ryan with respect to the question concerning the tax rating and that Committeewoman Pfrommer indicated it was stable what would it suggest about Egg Harbor Township with or without Seaview Harbor. Mr. Ryan it is a general term. Attorney Doyle stated he will not ask anything additional of Mr. Ryan concerning this.

Attorney Doyle asked with respect to Board Member Aponte's question concerning the number of lost jobs potentially for people who hold mortgages what does this mean in the future. Mr. Ryan stated it does not mean much to Egg Harbor Township. He indicated it will mean much to the people who do not have an income, however, in terms of the Township it would not be effected based upon its percentage of collection. He stated you will have mortgage companies that will make the payments to keep the house from going into foreclosure or you will have someone come in at tax sale and pay the taxes and collect an 18% interest payment. He advised these things are currently going on.

Attorney Doyle asked Mr. Ryan what would be the effect of budget cap legislation on the municipal and school budgets within Egg Harbor Township if the deannexation were to be granted. Mr. Ryan stated he measures no effect at all. He stated their ability to spend money or budget monies is unaffected by the loss of ratable(s).

Board Member Rosenberg asked if Mr. Ryan had thought about or draws a conclusion concerning what the critical mass would be as far as the loss. He stated Mr. Ryan has indicated the loss of Seaview Harbor would not detrimentally impact the financial stability of Egg Harbor Township or the school budget going forward. Board Member Rosenberg stated as Board Member Aponte noted there is 900 homes of concern. He stated this would eight (8) to nine (9) times more revenue, as Seaview Harbor's 92 homes. He stated if everything went wrong that would be 1,000 homes gone. He asked if Mr. Ryan knows what percentage of the Township would eventually begin to destabilize the financial stability of the Township.

Mr. Ryan stated there would not be a financial detriment to the town in his opinion. He stated the 900 homes that would not be able to pay property taxes would be made up by the mortgage companies and third party lien holders. When the Township is currently at 99.7% this has to be going on now. He stated there is a loss with Seaview Harbor, however, there are new assessments coming in to take its place, therefore, it is non-significant injury to the Township. He stated you must look at if they are capable enough and innovative with coming up with adjusting budgets and raising money from outside sources to make up.

Mr. Ryan stated he is not trying to avoid Board Member Rosenberg's question, however, he believes there are too many variables to come up with a specific number. He stated he does not see where the property tax collection is going to be terribly effective. Board Member Eykyn stated Mr. Ryan has indicated growth will be able to make up for the loss, however, with 900 homes being effected by the casino closures and Egg Harbor Township grew because of jobs within the casinos. He asked what would be considered growth going forward. Mr. Ryan stated there are many homes in town and he is not sure what sort of industries these people are employed at in town. Mr. Ryan stated he is unaware and still is not sure how many work at the casinos or how many will in the future or get additional jobs. He stated he cannot answer these questions.

Board Member Aponte stated the Press knows the number from the licensing issued by the casino control commission. He indicated he may be off somewhat with the numbers, however, he does believe he is close. Board Member Aponte asked if item #10 is commercial. Mr. Ryan stated that is residential.

May the record reflect: the Board adjourned for a five (5) minute recess.

Motion Aponte/Rosenberg to take five minute recess. Vote 7 Yes.

May the record reflect: Chairman Garth called the Board back to order.

Attorney Doyle stated during the break they were able to add up the mathematical components within item #13. He stated with the exception of 2014 all others were correctly reflective and there were no mistakes. Attorney Doyle stated the question was posed concerning 900 people losing their jobs. Special Board Solicitor Marcolongo stated it was 900 homes. Attorney Doyle stated the concern is maybe these are rented homes or there are multiple incomes within the home or mortgages where a

bank is paying it. He further advised what everyone does know is that during the economic recession the collection rate was never below 98%.

Special Board Solicitor Marcolongo asked Mr. Ryan to look at item #12. He indicated from 2010 to 2014 the total amount of units decreased consistently every year. Attorney Doyle asked Mr. Ryan if this could be based upon the consolidation of lots for the construction of home or for the construction of a single-family dwelling. Mr. Ryan stated these are plausible explanations, however, he is not sure.

Board Member Eykyn stated he is curious concerning the number of farms going from 85 to 66. Attorney Doyle stated he was also curious. He asked where the numbers referenced come from. Mr. Ryan stated they come from a County document called the abstract of ratable(s). He stated the information is provided for every town within the County. He stated it is not unusual to see a difference in the columns from one year to the next. He stated this could be a mistake. Township Committeeman Carman stated some may have been small and lost their farm assessment status also.

Board Member Aponte stated by looking at this information you can see the majority of the growth has already happened and with the recession there is not going to be percentage rate increase as there was before. Attorney Doyle stated Mr. Ryan tried to look at long cycles and he believes this was done.

Attorney Doyle stated he would like to enter into evidence a newspaper article S73 dated August 21, 2013, whose headline reads Egg Harbor Township Mayor priced out of home by taxes. He stated Special Board Solicitor Marcolongo had asked Planner Cuvillo at the last meeting question specifically won't there be an injury in terms of the Mayor living in Seaview Harbor. He indicated in this article it does state the Mayor has him home up for sale.

Special Board Solicitor Marcolongo asked if this is his affirmative presentation. Attorney Doyle advised that this is subject to the right to call witnesses in the future. He stated he will not going to give that up. Attorney Doyle stated they had just, after three (3) months effort, received a disc that reflects information about 9-1-1, police calls that they want to take a look at.

Special Board Solicitor Marcolongo explained as he stated at the first meeting the plan was to have Attorney Doyle make his whole presentation, uninterrupted, then the Board would call certain witnesses, and then the general public would proceed at the last hearing or two (2). Attorney Doyle stated the Board has said we have heard from the citizens about the lack of police services or the slowness of response time comparatively with Longport, etc... He stated they have tried to obtain these records for some period of time and Special Board Solicitor Marcolongo had indicated to him and the Board that he will be calling EMS people, the police chief. Attorney Doyle stated he is not sure what is in the disc he just received and he does not know what testimony will be brought forth by the Board that they may need to respond to.

Special Board Solicitor Marcolongo stated he understands the information has been available for months. Attorney Doyle stated he wish it was and the town could have obtained and we would not have paid a \$1,000.00. Special Board Solicitor Marcolongo stated this is what he understood it was Attorney Doyle requested certain information and the Township had it available but there was a delay in the payment. Attorney Doyle stated if the board wanted the information it should have been out there for the Board, however, the burden was placed upon them. He stated he has the disc today and he is prepared to come here on November 5th to move this along and to listen to whatever witness the board brings and to cross examine this witness as he feels appropriate.

Special Board Solicitor Marcolongo stated he and Attorney Doyle will deal with this issue. Chairman Garth stated on the disc that he listen to there was a reference that this disc is \$900.00.

Board Member Aponte stated as a board we will figure out who we would like to see from the Township after Attorney Doyle rest his case. Special Board Solicitor Marcolongo stated this is the difficulty, Attorney Doyle has not rested his case. Attorney Doyle stated on many occasions have discussed who they would like to see. He advised as far as resting he does not have any more to produce of witnesses and he believes they have placed a sufficient record on to meet the statutory 2nd and 3rd standard, obviously arbitrary and capricious goes to what the Township Committee may or may not do. He stated at this point they feel they have done this.

Attorney Doyle stated he does not, after spending all this time, want to preclude if something new arises or if something has to be responded to. Chairman Garth stated the Board understands this. Special Board Solicitor Marcolongo stated the Board set a procedure that there was going to be a presentation, then the Board expressed they wanted to hear from certain people and they will be made available and they will make presentations, answer questions, and be subject to cross examination and then we will hear from the public and then that will be it. He stated to say there will be rebuttal witnesses extends the process out much too far and was not want was planned on and not what was set forth in the first meeting.

Attorney Doyle asked whom these people are. Special Board Solicitor Marcolongo stated the Police Chief, Fire Chief, the Business Administrator, our financial expert Mr. Costello, and public works. Special Board Planner Wiser stated he has been keeping track and he has a list. Special Board Solicitor Marcolongo stated he believes this is the next portion of these hearings, but to allow Attorney Doyle to bring in rebuttal witnesses after the presentation of the witnesses you have asked called. This will go on forever.

Attorney Doyle stated with the exception of Mr. Costello and Mr. Wiser the other are fact witnesses then fact will be confronted with cross examination to the degree they give expert opinions then he the right to rebut with experts. He stated with respect to planner and financial experts they have called theirs and they have been crossed examined.

Special Board Solicitor Marcolongo advised it is up to the Boards discretion, as to how you want these procedures to occur so if you are inclined at a future date to allow additional witnesses from the petitioners in this matter that is your prerogative. Attorney Doyle stated he is not asking for that at this time and he is not sure he will and he understands if he does the burden will be very high on him.

Attorney Doyle will extend time until December 31, 2014.

Attorney Doyle stated he would like to make sure that if any reports that will be submitted to the board from any of the professional's they call are received by his office in a reasonable amount of time. Special Board Solicitor Marcolongo stated all applicable documentation will be.

Motion Aponte/Rosenberg to carry public hearing to November 5, 2012, 7:00 p.m., prevailing time. Vote 7 Yes:
Aponte, Carman, Eykyn, Kearns, Pfrommer, Rosenberg, Garth

SUMMARY MATTER(S):

SECTION I:

Discussions of matters pertaining to the Board:

SECTION II:

a. General public discussion: Motion Eykyn/Aponte to open public portion

May the record reflect no one came forward

Motion Carman/Aponte to close public portion

**Motion Carman/Aponte to adjourn at 6:46 P.M. Vote 7 Yes: Aponte, Carman, Eykyn, Kearns, Pfrommer
Rosenberg, Garth**

Respectfully submitted by,

Theresa Wilbert, Secretary