

Minutes of the Tabernacle Township Committee Town Hall Meeting – March 11, 2013

Call to Order: Deputy Mayor Joseph Yates, IV called the meeting to order at 7:30 p.m., followed by the Pledge of Allegiance to the flag.

The Township Clerk read the Sunshine Notice Statement as follows:

Sunshine Notice: This meeting is called pursuant to the Open Public Meetings Law. This meeting of March 11, 2013 was included in a list of notices sent to the Central Record, Burlington County Times and Courier Post. Posted on the bulletin board in Town Hall and has remained continuously posted as the required notices under the statute. In addition, a copy of this notice is and has been available to the public, and is on file in the office of the Municipal Clerk.



Roll Call:

- Joseph Barton, Township Committee
- Kimberly A. Brown, Township Committee
- Richard Franzen, Township Committee
- Joseph Yates, IV, Deputy Mayor
- **Stephen V. Lee, IV, Mayor (Absent)**

Also In attendance:

- Douglas A. Cramer, Township Administrator
- Kevin P. Frenia, Township Auditor
- Terry W. Henry, Chief Finance Officer
- Peter C. Lange, Jr. Township Solicitor
- Jay Renwick, Tax Assessor
- La Shawn R. Barber, RMC, Township Clerk

Public Comment on agenda items only

Fran Brooks, 78 Moores Meadow Road, questioned if the Committee would rather she hold her comments concerning the 2013 Municipal Budget until the end.

Deputy Mayor Yates explained that it would be preferred, because the Township Committee will be discussing the budget tonight when it will be introduced. Public Hearing will be on April 8, 2013. Some of her questions in the discussion may be explained.

Ms. Brooks asked Mr. Cramer to explain again his explanation given at the last meeting regarding the bond for the road program because of the concern of a tax increase.

Mr. Henry and Mr. Cramer provided an explanation of the retiring bonds and sale of bonds.

Ms. Brooks spoke of the appointing Resolution and County's review for the appraisal for re-assessment and questioned future discussion regarding tax appeals as they relate to the budget situation.

Mr. Cramer spoke of discussions held with the County and the Tax Assessor, a full explanation with the Tax Assessor and Solicitor will address this issue prior to adoption of the appointing Resolution. Re-assessments are always part of discussions when you are considering the budget.

Closed. There were no further comments from the public.

Approval of Bills

- On a motion made by Ms. Brown, seconded by Mr. Barton, to approve the bills as presented. Upon a roll call, the vote was unanimous and the motion carried.

Roll Call: Barton, Brown, Franzen, Yates Ayes: 4 Nays: 0 Absent: 1

New Business Discussion: 2013-2014 Tabernacle Board of Education School Budget

- Douglas Hess, 21 Washington Way, Board President
- George Rafferty, Superintendent, Superintendent of Schools

The Board of Education, Mr. Hess met with members of the Governing Body to discuss the highlights of the Tabernacle School budget 2013-2014 year. Mr. Hess spoke of the budget

numbers regarding year to year comparison and being \$14,315,000.00, which is about \$138,000 less than the current year school budget. The budget is currently at the County being reviewed. There was some discussion regarding surplus and programing for the district.

Mr. Rafferty held discussions regarding the accomplishments in the budget and programs within the budget. The budget preserves educational services that are being provided in Tabernacle. This budget accomplishes shared services with neighboring school districts for curriculum and special development. There will be an increase service for reading and literacy. This provides for an additional reading specialist. There is an upgrade in technology for students and teachers. This budget will allow us to be sensitive to having our eye on having smaller class size, particular in lower grades (K-2). On March 6th, the budget was submitted to the County for review and approval.

Public comment. None.

Municipal Budget 2013

Discussion: Recommendation

Mr. Cramer held discussion with members of the Township Committee regarding his municipal budget worksheets for year 2013. At this point, Mr. Cramer spoke that surplus was looked at for funding this year's budget. Some items that were reduced included: solid waste collection, buildings and grounds. Bulk utility and purchases which are powered by telephone, heating oil and gasoline were reduced. Budget cuts inside the cap were \$16,705.00. There is net reduction in the budget \$10,767.50.00. The proposed budget is \$3,190,596.22. The budget will be left with \$122,000.00 towards the budget for capital surplus, leaving \$56,000.000 in capital surplus. There will be a tax increase of two cents on the local purpose tax.

The Township Auditor spoke that Mr. Cramer covered the budget contents in the overall budget well. He was asked if he is comfortable with the recommendations Mr. Cramer is making.

Mr. Frenia indicated he is comfortable and spoke of the fund balance being decreased each year. Now is the time to increase because the surplus is down about \$400,000 this year and this is the direction the Township should go. This will allow us to maintain the fund balance to a reasonable level.

Committeeman Franzen thanked Mr. Cramer for his work with putting together a solid budget.

Ms. Brown spoke of the problem when doing appeals is that the school district and county taxes stay whole during those appeals, but it is the Township that takes the hit.

RESOLUTION 2013-46 RE: INTRODUCTION OF 2013 TABERNACLE TOWNSHIP MUNICIPAL BUDGET

WHEREAS, the Municipal Budget of the Township of Tabernacle, County of Burlington for the fiscal year 2013; and

WHEREAS, the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2013; and

NOW, THEREFORE, BE IT RESOLVED, that said budget be published in Tabernacle Township's official newspapers.

BE IT FURTHER RESOLVED, by the Governing Body of the Township of Tabernacle does hereby approve the following Budget for the year 2013.

RECORD OF VOTE

COMMITTEE MEMBER	M	S	A	N	N.V	AB
Kimberly Brown		X	X			
Joseph Barton			X			
Richard Franzen	X		X			
Stephen V. Lee, IV						X
Joseph Yates, IV			X			
M-MOTION; S-SECOND; A-AYE; N-NAY; N.V. - NOT VOTING; AB. - ABSENT						

- **Public Hearing: 04/08/2013 * 7:30 P.M.**
- On a motion made by Mr. Franzen, seconded by Mr. Barton, to approve the Resolution 2013-46 was offered for adoption. Upon a roll call, the vote was unanimous and the motion carried.

Roll Call: Barton, Brown, Franzen, Yates Ayes: 4 Nays: 0 Absent: 1

Resolutions

RESOLUTION 2013-47

RESOLUTION OF THE TOWNSHIP COMMITTEE OF THE TOWNSHIP OF TABERNACLE, COUNTY OF BURLINGTON, NEW JERSEY AUTHORIZING THE ISSUANCE AND SALE OF UP TO \$6,550,000 OF GENERAL OBLIGATION BONDS, SERIES 2013, OF THE TOWNSHIP OF TABERNACLE; MAKING CERTAIN COVENANTS TO MAINTAIN THE EXEMPTION OF THE INTEREST ON SAID BONDS FROM FEDERAL INCOME TAXATION; AND AUTHORIZING SUCH FURTHER ACTIONS AND MAKING SUCH DETERMINATIONS AS MAY BE NECESSARY OR APPROPRIATE TO EFFECTUATE THE ISSUANCE AND SALE OF THE BONDS

BACKGROUND

WHEREAS, pursuant to the Local Bond Law, constituting Chapter 169 of the Laws of 1960 of the State of New Jersey, as amended and supplemented ("Local Bond Law"), the Township Committee of the Township of Tabernacle, County of Burlington, New Jersey ("Township"), has, pursuant to bond ordinances 2008-01, 2010-02 and 2013-02, each duly and finally adopted and published in accordance with the requirements of the Local Bond Law (collectively, the "Bond Ordinances"), authorized the issuance of general obligation bonds or bond anticipation notes of the Township to finance the costs of certain capital improvements, as set forth in and authorized by the Bond Ordinances, all as more particularly described in Exhibit "A" attached hereto and made a part hereof; and

WHEREAS, on April 25, 2012, the Township issued its bond anticipation notes of 2012, Series A, in the principal amount of \$3,800,000 ("2012A Note"), to temporarily finance a portion of the costs of the improvements authorized by bond ordinance 2010-02 ("2012A Improvements"); and

WHEREAS, on October 15, 2012, the Township issued its bond anticipation notes of 2012, Series B, in the principal amount of \$850,000 ("2012B Note"; and together with the 2012A Note, the "Prior Notes"), to temporarily finance the costs of the improvements authorized by bond ordinance 2008-01 ("2012B Improvements"; together with the 2012A Improvements, the "Prior Improvements"); and

WHEREAS, the Prior Notes mature on April 24, 2013; and

WHEREAS, the Township has not yet issued any obligations to finance the costs of certain improvements authorized by bond ordinance 2013-02 ("New Improvements"); and

WHEREAS, it is the desire of the Township to issue its general obligation bonds in the aggregate principal amount of up to \$6,550,000, as further described in Exhibit "A", the proceeds of which, together with other available funds, will be used to: (i) repay the principal of the Prior Notes at maturity; (ii) permanently finance the costs of the New Improvements for which obligations have been authorized, but not issued; and (iii) pay certain costs and expenses incidental to the issuance and delivery of the bonds (collectively, the "Project"); and

WHEREAS, pursuant to the Local Bond Law and the Bond Ordinances, it is the intent of the Township Committee hereby to authorize, approve and direct the issuance and sale of such bonds, to ratify and confirm certain actions heretofore taken by or on behalf of the Township, and to make certain related determinations and authorizations in connection with such issuance and sale.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWNSHIP COMMITTEE OF THE TOWNSHIP OF TABERNACLE, COUNTY OF BURLINGTON, NEW JERSEY, PURSUANT TO THE LOCAL BOND LAW, AS FOLLOWS:

Section 1. Pursuant to the Local Bond Law and the Bond Ordinances, the issuance and sale of general obligation bonds of the Township, to be designated substantially "Township of Tabernacle, County of Burlington, New Jersey, General Obligation Bonds, Series 2013" ("Bonds"), in an aggregate principal amount of up to \$6,550,000 for the Project, is hereby authorized and approved.

Section 2. The Bonds shall be dated their date of delivery and shall mature on April 1 in the years and amounts set forth below:

<u>Year</u>	<u>Amount</u>	<u>Year</u>	<u>Amount</u>	<u>Year</u>	<u>Amount</u>
2014	\$220,000	2021	\$290,000	2028	\$385,000
2015	230,000	2022	300,000	2029	395,000
2016	240,000	2023	315,000	2030	415,000
2017	250,000	2024	325,000	2031	435,000
2018	260,000	2025	335,000	2032	440,000
2019	270,000	2026	355,000	2033	440,000
2020	280,000	2027	370,000		

The term of the Bonds is equal to or less than the average period of usefulness of the Project being financed through the issuance of the Bonds. Interest on the Bonds shall be payable initially on October 1, 2013 and semiannually thereafter on April 1 and October 1 in each year until maturity or earlier redemption.

Section 3. The Bonds shall be general obligations of the Township. The full faith and credit of the Township are irrevocably pledged to the punctual payment of the principal of and interest on the Bonds and, to the extent payment is not otherwise provided, the Township shall levy ad valorem taxes on all taxable real property without limitation as to rate or amount for the payment thereof.

Section 4. The Bonds will be issued in fully registered book entry only form. One certificate shall be issued for the aggregate principal amount of Bonds maturing in each year. Both the principal of and interest on the Bonds will be payable in lawful money of the United States of America. Each certificate will be registered in the name of Cede & Co., as nominee of The Depository Trust Company, New York, New York ("DTC"), which will act as securities depository ("Securities Depository"). The certificates will be on deposit with DTC. DTC will be responsible for maintaining a book-entry system for recording the interests of its participants or the transfers of the interests among its participants. The participants will be responsible for maintaining records recording the beneficial ownership interests in the Bonds on behalf of individual purchasers. Individual purchases may be made in the principal amount of \$5,000 through book-entries made on the books and the records of DTC and its participants. The principal of and interest on the Bonds will be paid to DTC by the Township on the respective maturity dates and due dates and will be credited on the respective maturity dates and due dates to the participants of DTC as listed on the records of DTC as of the fifteenth (15th) day of the month next preceding an interest payment date. The Bonds will be executed on behalf of the Township by the manual or facsimile signatures of the Mayor and Chief Financial Officer, attested by the Township Clerk or the Deputy Township Clerk, and shall bear the affixed, imprinted or reproduced seal of the Township thereon.

Section 5. The Township is hereby authorized to make representations and warranties, to

enter into agreements and to make all arrangements with DTC, as may be necessary in order to provide that the Bonds will be eligible for deposit with DTC and to satisfy any obligation undertaken in connection therewith.

Section 6. In the event that DTC may determine to discontinue providing its service with respect to the Bonds or is removed by the Township and if no successor Securities Depository is appointed, the Bonds which were previously issued in book-entry form shall be converted to Registered Bonds in denominations of \$5,000, or any integral multiple thereof ("Registered Bonds"). The beneficial owner under the book-entry system, upon registration of the Bonds held in the beneficial owner's name, will become the registered owner of the Registered Bonds. The Township shall be obligated to provide for the execution and delivery of the Registered Bonds in certified form.

Section 7. The Bonds maturing on and after April 1, 2023 are subject to redemption prior to their stated maturity dates at the option of the Township, upon notice as set forth below, as a whole or in part (and, if in part, such maturities as the Township shall determine and within any such maturity by lot) on any date on or after April 1, 2022, at a redemption price equal to 100% of the principal amount of Bonds to be redeemed, plus accrued interest to the redemption date.

Section 8. Notice of redemption shall be given by mailing first class mail in a sealed envelope with postage pre-paid not less than thirty (30) days nor more than sixty (60) days prior to the redemption date to the owner of every Bond of which all or a portion is to be redeemed at his or her last address, if any, appearing on the registration books of the Paying Agent (as defined below). So long as the Bonds are issued in book-entry-only form, all notices of redemption will be sent only to DTC and not be sent to the beneficial owners of the Bonds. Failure of an owner of the Bonds to receive such notice or of DTC to advise any participant of any failure of a participant to notify any beneficial owner of the Bonds shall not affect the validity of any proceedings for the redemption of the Bonds. Such notice shall specify: (i) the series and maturity of the Bonds to be redeemed; (ii) the redemption date and the place or places where amounts that are due and payable upon such redemption will be payable; (iii) if less than all of the Bonds are to be redeemed, the letters and numbers or other distinguishing marks of the Bonds to be redeemed; (iv) in the case of a Bond to be redeemed in part only, the portion of the principal amount thereof to be redeemed; (v) that on the redemption date there shall become due and payable with respect to each Bond or portion thereof to be redeemed the redemption price; and (vi) that from and after the redemption date interest on such Bonds or portion thereof to be redeemed shall cease to accrue and be payable.

Section 9. The preparation of a preliminary official statement ("Preliminary Official Statement") relating to the Bonds, and the distribution of said Preliminary Official Statement to prospective purchasers of the Bonds and others having an interest therein, are hereby authorized and directed. The Mayor, Administrator, Chief Financial Officer and Township Clerk are each hereby authorized to deem the Preliminary Official Statement "final", as contemplated by paragraph (b)(1) of Rule 15c2-12 promulgated by the Securities and Exchange Commission pursuant to the Securities Exchange Act of 1934, as amended ("Rule 15c2-12").

Section 10. The appointment of McElwee & Quinn, LLC, Cherry Hill, New Jersey ("Printer"),

to provide electronic and/or physical dissemination of the Preliminary Official Statement and Official Statement (hereinafter defined) is hereby authorized, approved, ratified and confirmed. The Chief Financial Officer of the Township is hereby authorized and directed to enter into an agreement with Printer for the services to be provided.

Section 11. The Chief Financial Officer is hereby authorized to solicit proposals for, and engage the services of, a qualified institution to serve as paying agent ("Paying Agent") and/or Dissemination Agent ("Dissemination Agent") for the Bonds. The Chief Financial Officer is hereby authorized to execute and deliver an agreement with the Paying Agent and/or Dissemination Agent.

Section 12. Pursuant to the Local Bond Law, the Chief Financial Officer ("Sale Official") is hereby authorized to sell and award the Bonds at a public sale. The sale of the Bonds shall be in accordance with the provisions of the Local Bond Law and the advertised terms of such public sale. If necessary or desirable, the Sale Official is hereby authorized to postpone, from time to time, the date and time established for receipt of bids for the sale of the Bonds in accordance with the Local Bond Law. If any date fixed for receipt of bids and the sale of the Bonds is postponed, the Sale Official is hereby authorized to announce an alternative sale date at least forty-eight (48) hours prior to such alternative sale date. The Sale Official is hereby authorized and directed to cause a summary notice of sale and a notice of sale of the Bonds to be prepared and disseminated in accordance with the Local Bond Law. At the next meeting of the Township Committee after the sale and award of the Bonds, the Sale Official shall report, in writing, to the Township Committee the principal amount, the rate or rates of interest, the maturity dates, the dates upon which interest on the Bonds shall be paid, the price and the purchaser or purchasers of the Bonds.

Section 13. The utilization of i-Deal LLC, New York, New York, to provide electronic bidding services to the Township in connection with the competitive sale of the Bonds ("Bidding Agent") through the use of the Bidding Agent's BiDCOMP/PARITY auction system, pursuant to the Local Bond Law and the regulations promulgated thereunder, is hereby authorized, approved, ratified and confirmed.

Section 14. The preparation of a final official statement ("Official Statement") with respect to the Bonds is hereby authorized and directed. Within seven (7) business days of the sale of the Bonds and in sufficient time to accompany any confirmation that requests payment from a customer, the Township will deliver sufficient copies of the Official Statement to the purchaser of the Bonds in order for the same to comply with Paragraph (b)(4) of Rule 15c2-12. The Mayor, Administrator, Chief Financial Officer and Township Clerk are each hereby authorized to execute the Official Statement, and the distribution thereof to purchasers and others is hereby authorized and directed. The execution of the final Official Statement by the Mayor, Administrator, Chief Financial Officer and Township Clerk shall constitute conclusive evidence of approval by the Township of the changes therein from the Preliminary Official Statement. The Mayor, Administrator, Chief Financial Officer and Township Clerk are each hereby authorized to approve any amendments of or supplements to the Official Statement.

Section 15. In order to assist the underwriters of the Bonds in complying with the secondary market disclosure requirements of Rule 15c2-12, the Mayor, Administrator, Chief Financial Officer and Township Clerk are each hereby authorized to execute on behalf of the Township before the issuance of the

Bonds an agreement with the Dissemination Agent, providing for the preparation and filing of the necessary reports in accordance with Rule 15c2-12.

Section 16. The Township hereby covenants that it will not make any use of the proceeds of the Bonds or do or suffer any other action that would cause: (i) the Bonds to be "arbitrage bonds" as such term is defined in Section 148(a) of the Internal Revenue Code of 1986, as amended ("Code") and the Income Tax Regulations promulgated thereunder; (ii) the interest on the Bonds to be included in the gross income of the owners thereof for federal income taxation purposes; or (iii) the interest on the Bonds to be treated as an item of tax preference under Section 57(a)(5) of the Code.

Section 17. The Township hereby covenants as follows: (i) it shall timely file such information report or reports as may be required by Sections 148(f) and 149(e) of the Code; and (ii) it shall take no action that would cause the Bonds to be "federally guaranteed" within the meaning of Section 149(b) of the Code.

Section 18. To the extent not otherwise exempt, the Township hereby covenants that it shall make, or cause to be made, the rebate required by Section 148(f) of the Code in the manner described in Treasury Regulation Sections 1.148-1 through 1.148-11, 1.149(b)-1, 1.149(d)-1, 1.149(g)-1, 1.150-1 and 1.150-2, as such regulations and statutory provisions may be modified insofar as they apply to the Bonds.

Section 19. The Township hereby designates the Bonds as "qualified tax-exempt obligations" as defined in and for the purposes of Section 265(b)(3) of the Code. For purposes of this designation, the Township hereby represents that it reasonably anticipates that the amount of tax-exempt obligations to be issued by the Township during the period from January 1, 2013 to December 31, 2013, and the amount of obligations designated as "qualified tax-exempt obligations" by it, will not exceed \$10,000,000 when added to the aggregate principal amount of the Bonds.

For purposes of this Section 19, the following obligations are not taken into account in determining the aggregate principal amount of tax-exempt obligations issued by the Township: (i) a private activity bond as defined in Section 141 of the Code (other than a qualified 501(c)(3) bond, as defined in Section 145 of the Code); and (ii) any obligation issued to refund any other tax-exempt obligation (other than to advance refund within the meaning of Section 149(d)(5) of the Code) as provided in Section 265(b)(3)(c) of the Code.

Section 20. Application to Standard and Poor's Ratings Services and/or Moody's Investors Service for a rating of the Bonds, and the furnishing of certain information concerning the Township and the Bonds, for the purpose of qualifying the Bonds for municipal bond insurance, are hereby authorized, ratified, confirmed and approved.

Section 21. All actions heretofore taken and documents prepared or executed by or on behalf of the Township by the Mayor, Administrator, Chief Financial Officer, Township Clerk, other Township officials or by the Township's professional advisors, in connection with the issuance and sale of the Bonds are hereby ratified, confirmed, approved and adopted.

Section 22. The Mayor, Administrator, Chief Financial Officer and Township Clerk are each hereby authorized to determine all matters and execute all documents and instruments in connection with the

Bonds not determined or otherwise directed to be executed by the Local Bond Law, the Bond Ordinances, or by this or any subsequent resolution, and the signatures of the Mayor, Administrator, Chief Financial Officer or Township Clerk on such documents or instruments shall be conclusive as to such determinations.

Section 23. All other resolutions, or parts thereof, inconsistent herewith are hereby rescinded and repealed to the extent of any such inconsistency.

Section 24. This resolution shall take effect immediately upon adoption this 11th day of March, 2013.

**Exhibit "A"
Bond Ordinances**

<u>Ordinance Number</u>	<u>Purpose / Improvements</u>	<u>Obligations Authorized</u>	<u>Notes Outstanding</u>	<u>Bonds to be Issued*</u>
2008-01	Reconstruction and/or Resurfacing of Various Township Roadways	\$950,000	\$850,000	\$850,000
2010-02	Construction of an Emergency Rescue squad Building	3,800,000	3,800,000	3,800,000
2013-02	Reconstruction and/or Resurfacing of Various Township Roadways	1,900,000	0	1,900,000
TOTAL		<u>\$6,650,000</u>	<u>\$4,650,000</u>	<u>\$6,550,000</u>

- On a motion made by Mr. Franzen, seconded by Ms. Brown to approve Resolution 2013-47 was offered for adoption. Upon a roll call, the vote was unanimous and the motion carried.

Roll Call: Barton, Brown, Franzen, Yates Ayes: 4 Nays: 0 Absent: 1

**RESOLUTION NO. 2013-48
APPOINTMENT AND SETTING SPECIFIC SALARY FOR
SHARED SERVICE OFFICIALS WITH WOODLAND TOWNSHIP**

WHEREAS, an agreement was made on March 1, 2013 by and between Tabernacle Township and Woodland Township which is authorized by the Uniform Shared Services and Consolidation Act NJ, NJSA 40A:65-1 et seq; and

WHEREAS, Woodland Township has requested that Tabernacle Township provide Construction, Building Subcode, Plumbing Subcode, Fire Subcode and Electrical Subcode Officials and Building, Electrical, Fire and Plumbing Inspectors, as well as, Code Enforcement and Technical Assistant / Zoning Officials to service the Township and its residents; and

WHEREAS, funds are available within the guidelines of the salary ordinance for payment of salary for these licensed professionals to perform the shared service in Woodland Township:

TITLE	2013 ANNUAL SALARY
Construction Official, Building Subcode Official, Building Inspector, Fire Inspector and Code Enforcement Officer • F.Robert Perri	\$9,240.00
Electrical Subcode Official and Electrical Inspector • Edward Miceli	\$2,475.00
Plumbing Subcode Official and Plumbing Inspector • William Rebel	\$2,475.00
Fire Subcode Official • Thomas L. Thorn, III	\$550.00
Technical Assistant and Zoning Official • Lisa A. Love	\$4,620.00

NOW, THEREFORE BE IT RESOLVED, by the Township Committee of Tabernacle Township, in the County of Burlington, State of New Jersey hereby appoints **F. Robert Perri, Edward Miceli, William Rebel, Tom Thorn and Lisa A. Love** to the positions of Shared Service with Woodland Township, effective March 1, 2013.

- On a motion made by Ms. Brown, seconded by Mr. Barton, to approve the Resolution 2013-48 was offered for adoption. Upon a roll call, the vote was unanimous and the motion carried.

Roll Call: Barton, Brown, Franzen, Yates Ayes: 4 Nays: 0 Absent: 1

Discussion:

Mr. Lange synopsised the purpose of adopting a resolution for professional service to contract a Professional Real Estate Appraiser / Real Estate Assessment Firm

We have explored several options for the purposes of conducting a Township wide re-assessment/re-evaluation. The issue has been motivated by the loss of tax revenue through successful tax appeals. During times of falling market and fluctuation in the market, we notice an increase in tax appeals. When successful, it lowers the tax burden on the particular parcel, that equates to lower tax revenue for the Township and that income is not made up. It is estimated there is currently \$80,000 annually loss through successful tax appeals. A Township wide re-assessment is being proposed, as opposed to a re-evaluation, as we believe it can be performed more economically and that the resulting data will be better quality data for our records. We are asking to approve the appointment of the assessment and re-evaluating specialist, not to exceed \$160,000. We are asking to budget for the entire process \$200,000. This process will allow us to possibly find additional ratable and allow for the Assessor to have faith in the property record cards.

Mr. Renwick amplified the recommendation for having a Township wide reassessment vs. having a revaluation and its cost. Mr. Renwick has to rely on accurate property record cards. The County Tax Board will meet tomorrow, to review an application for a reassessment. They will take action regarding approval and do not foresee any problems with the approval.

Mr. Cramer spoke that payment could be made over a five year payment plan.

**RESOLUTION NO. 2013-49
A RESOLUTION APPOINTING A PROFESSIONAL REAL ESTATE APPRAISER / REAL ESTATE ASSESSING FIRM AND AUTHORIZING THE AWARD OF A CONTRACT FOR PROFESSIONAL SERVICES**

WHEREAS, there exists a need for professional real estate appraiser/assessment services in connection with the proposed Township wide property value reassessment to be conducted by the Tabernacle Township Tax Assessor; and

WHEREAS, the Tabernacle Township Committee has considered the proposals of the Township Tax Assessor and the professional qualifications of Professional Property Appraisers, Inc.; and

WHEREAS, the Local Public Contracts law N.J.S.A. 40A:11-1 et seq. requires that the Resolution authorizing the award of a contract for "professional services" without competitive bids and the resulting contract be available for public inspection; and

WHEREAS, the Local Public Contracts law further requires that a Notice of the award of the contract be printed as a legal advertisement; and

WHEREAS, the Township's Chief Financial Officer, as required by N.J.A.C 5:30-1, has certified that there are sufficient funds available for the purpose of awarding a contract to perform said professional services.

NOW, THEREFORE, BE IT RESOLVED, by the Township Committee of the Township of Tabernacle, in the County of Burlington and State of New Jersey this 11th day of March 2013, as follows:

1. The Firm of Professional Property Appraisers, Inc. be and the same is hereby appointed as the Township's professional appraiser/assessor firm for the purpose of assisting the Township Assessor in performing an in house Township wide property value reassessment.
2. The contract is awarded in an amount NOT TO EXCEED \$160,000 without competitive bidding as a "professional service" in accordance with N.J.S.A. 40A:11-5(1)(a) of the local Public Contracts Law because said contract encompasses a professional service recognized and regulated by law.
3. The Mayor and Township Clerk are hereby authorized and directed to execute the approved Contract with Professional Property Appraisers, Inc. and to take any and all further action necessary to finalize the contractual agreement.

4. Notice of this action shall be published once as a legal advertisement in the official newspaper of the Township of Tabernacle within ten days of its adoption.
5. The final contract by and between the Township of Tabernacle and Professional Property Appraisers, Inc. shall be made available to the public for public inspection upon approval by the Township Solicitor.
 - On a motion made by Mr. Franzen, seconded by Ms. Brown, to approve Resolution 2013-48, contingent upon County approval, was offered for adoption. Upon a roll call, the vote was unanimous and the motion carried.

Roll Call: Barton, Brown, Franzen, Yates Ayes: 4 Nays: 0 Absent: 1

**RESOLUTION 2013-50
RECYCLING TAX REIMBURSEMENT
CERTIFICATION**

WHEREAS, The Recycling Enhancement Act, P.L.2007, Chapter 311, has established a recycling fund from which tonnage grants may be made to municipalities in order to encourage local source separation and recycling programs; and

WHEREAS, There is levied upon the owner or operator of every solid waste facility (with certain exceptions) a recycling tax of \$3.00 per ton on all solid waste accepted for disposal or transfer at the solid waste facility.

WHEREAS, Whenever a municipality operates a municipal service system for solid waste collection, or provides for regular solid waste collection service under a contract awarded pursuant to the “Local Public Contracts Law”, the amount of grant monies received by the municipality shall not be less than the annual amount of recycling tax paid by the municipality except that all grant moneys received by the municipality shall be expended only for its recycling program.

NOW THEREFORE BE IT RESOLVED by the Township Committee that Tabernacle Township hereby certifies a submission of expenditure for taxes paid pursuant to P.L.2007, chapter 311, **in 2012 in the amount of \$8,203.41**. Documentation supporting this submission is available at 163 Carranza Road, Tabernacle, NJ 08088 and shall be maintained for no less than five years from this date.

- On a motion made by Ms. Brown, seconded by Mr. Franzen, to approve the Resolution 2013-50 was offered for adoption. Upon a roll call, the vote was unanimous and the motion carried.

Roll Call: Barton, Brown, Franzen, Yates Ayes: 4 Nays: 0 Absent: 1

Reports of the Township Administrator

There were no reports from the Township Administrator, Solicitor or Township Committee.

Public Comment

Fran Brooks, 78 Moores Meadow Road, spoke of Township loss of assessment and payment for the real estate appraiser/assessment services. Ms. Brooks further spoke on the use of money spent for the amount of surplus and capital surplus that can be used in the budget.

Ms. Brooks questioned Mr. Cramer about working on TAA Annual reports. Mr. Cramer spoke that he is still working on it, locating 2004-2005 reporting.

Ms. Brooks expressed her billing issue as she noticed Mr. Frank has not submitted billing for work on the cell tower and lawsuit.

Evan Ahearn, Moore Road West – Boys Scout 439, spoke that he is working on his Citizenship Patch and questioned traces of mercury in the water and wanted to know how the Township is dealing with this issue.

Committeewoman Brown explains that it depends whether or not the mercury levels are above the standard. There are two different standards. In The Pinelands, the standard is actually zero. There should not be any detection of mercury because we have pristine water. If it is above standard, it would require multiple testing from the Board of Health and NJDEP for possible use of treatment systems to take the mercury out of the water.

Closed to the public. No further comments.

Adjournment. The motion was made by Ms. Brown and seconded by Mr. Franzen to adjourn the meeting at 8:38 p.m.

Roll Call: Barton, Brown, Franzen, Yates Ayes: 4 Nays: 0 Absent: 1

Respectfully submitted,

La Shawn R. Barber, RMC/CMR
Township Clerk

- Approved: 04/22/2013