ESSEX COUNTY BOARD OF TAXATION BOARD MEETING AGENDA

Friday, April 3, 2020 9:00 A.M.

** By Phone Conference due to COVID19**

THIS MEETING IS CALLED PURSUANT TO THE OPEN PUBLIC MEETING ACT, ADEQUATE NOTICE OF WHICH HAS BEEN PROVIDED TO THE NEWARK STAR LEDGER, A LOCAL NEWSPAPER AND SUCH NOTICE HAVING BEEN POSTED IN THE ESSEX COUNTY BOARD OF TAXATION.

- 1. ROLL CALL
- 2. Approval of March 2020 minutes
- *3.* Adopt 100% Resolution
- 4. Motion to approve all Judgments up to April 3, 2020: Tax Court Pending, Affirmances, Stipulations and Withdrawals presented at meeting.
- 5. Update of 2020 Preliminary Equalization Table/Final Equalization Table
- **6.** Update of Bloomfield Assessor
- 7. Filing of Tax List for Extension Town: Bloomfield (Filed 3/18/20)
- 8. Update of Revaluations: 2021 North Caldwell, Nutley & Roseland 2022 East Orange & West Orange, 2023 Newark, 2024 Irvington & Orange
- 9. Discussion Regarding Extension for 2021 Reval Towns
- 10. Status of Deeds
- 11. Status of Appeals
- 12. Procedures and Scheduling of Appeals To Be Determined
- 13. New Business
- 14. Adjournment

<u>COMMISSIONERS</u>	<u>PRESENT</u>	<u>ABSENT</u>
O'BRIEN, PRESIDENT	X	
DEFURIA	X	
GRODMAN	X	
JOHNSON	X	
MATARAZZO, JR.	X	
ADMIN. DURKIN	\boldsymbol{X}	

^{*} AGENDA MAY BE AMENDED PRIOR TO BOARD MEETING*

A meeting of the Essex County Board of Taxation was held via phone conference due to COVID-19 on, Friday April 3, 2020 at 9:00 AM.

1. ROLL CALL

Upon Roll Call, the following members were present via phone conference: President O'Brien, Commissioners DeFuria, Grodman, Johnson, Matarazzo and Tax Administrator Durkin.

2. APPROVAL OF MARCH 2020 MINUTES

A motion to approve the minutes of March 5, 2020 was made by Commissioner Grodman, Seconded by Commissioner DeFuria (it was noted that a slight correction to the minutes had to be made) and the motion was approved subject to the correction by all in favor.

3. ADOPT 100% RESOLUTION

A motion to adopt the Resolution establishing 100% as the ratio of assessed to true value of real property values to be used in levying taxes for the calendar year 2020 and thereafter until changed in accordance with Chapter 51, Laws of 1960 (Revised Statutes 54:4-2.27) and amendments and supplements thereto was made by Commissioner DeFuria, Seconded by Commissioner Matarazzo, all in favor motion was approved.

4. MOTION TO APPROVE ALL JUDGMENTS UP TO APRIL 3, 2020: TAX COURT PENDING, AFFIRMANCES, STIPULATIONS AND WITHDRAWALS PRESENTED AT MEETING

A motion was made by Commissioner Grodman, Seconded by Commissioner DeFuria to approve all Judgments up to April 3, 2020 as stated above, all in favor motion was approved.

5. UPDATE OF 2020 PRELIMINARY EQUALIZATION TABLE/FINAL EQUALIZATION TABLE

It was reported that the 2020 Preliminary Equalization/Final Equalization Table will not be ready until the May meeting of the Tax Board. The delay was caused by needed valuation numbers and the auditor being in isolation due to COVID 19.

6. UPDATE OF BLOOMFIELD ASSESSOR

Administrator Durkin reported that the Business Administrator of Bloomfield, Matthew Watkins, stated that several applications were received but no interviews have taken place because of COVID- 19.

7. FILING OF TAX LIST FOR EXTENSION TOWN: BLOOMFIELD (FILED 3/18/20)

Administrator Durkin stated that Bloomfield filed its Tax List on March 18, 2020.

8. UPDATE OF REVALUATIONS: 2021 NORTH CALDWELL, NUTLEY & ROSELAND, 2022 EAST ORANGE & WEST ORANGE, 2023 NEWARK, 2024 IRVINGTON & ORANGE

Administrator Durkin asked that the revaluations for 2021 North Caldwell, Nutley & Roseland be discussed in item 9.

2022 East Orange is still working on updating its tax maps, bid specification and bonding ordinance.

West Orange was due to discuss the Revaluation at its Municipal Council Meeting on March 24, 2020; however, it was postponed due to COVID-19. They will wait until the meeting is rescheduled to discuss the new date for revaluation.

2023 Newark is updating its tax maps and hiring a consultant to prepare the RFP.

2024 Irvington is concentrating on its tax map updates and is trying to adhere to the timeline that was prepared.

Orange would like to move its revaluation date up to 2022, however a letter from the Municipality will be required to change the date.

9. DISCUSSION REGARDING EXTENSION FOR 2021 REVALUATION TOWNS

Administrator Durkin reported that due to COVID-19 Edmund Brown, Assessor in Nutley, said that ASI is not doing any inspections of properties in Nutley. George Librizzi reported the same was true in North Caldwell and that PPA was just doing exterior inspections. Kevin Esposito reported the same issue in Roseland. It will be considered to extend the Revaluation date for these three towns until 2022 at a future meeting.

10. STATUS OF DEEDS

It was reported that 12,096 deeds have been processed, which is 440 less than last year at this time due to scattered shifts only one person is working on deeds.

11. STATUS OF APPEALS

1,772 Appeals have been entered (159 judged today). Discussion followed regarding taxpayers not knowing that the deadline date had been extended. Attorneys are possibly waiting until the end of the month to file their appeals. Administrator Durkin discussed possibly using Zoom for the hearings and she is looking into the matter.

12. PROCEDURES AND SCHEDULING OF APPEALS TO BE DETERMINED

See #11 above.

13. NEW BUSINESS

None

14. ADJOURNMENT

A motion to adjourn the meeting was made by Commissioner Matarazzo, Seconded by Commissioner Johnson, all in favor meeting was adjourned at 9:30 AM.

Respectfully Submitted Joan Codey Durkin, CTA Tax Administrator

JCD/el