

**ESSEX COUNTY BOARD OF TAXATION
BOARD MEETING
AGENDA**

**Thursday, February 6, 2020
9:00 a.m.**

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 January 2020 minutes
3. Update of Tax List Filing for Extension Towns: Bloomfield, Fairfield, Livingston
4. Roseland Contract
5. Update of Revaluations: 2021 North Caldwell, Nutley & Roseland, 2022 East Orange & West Orange, 2023 Newark, 2024 Irvington & Orange
6. Municipal Revaluation Statistics
7. Approval of Overrides
8. Update of Appeals
9. Update of Deeds
10. Assessor Vacancy: Bloomfield, Maplewood & Millburn
11. Added Omitted Education Course – February 7, 2020
12. Approve December 16, 2019 Executive Session Minutes
13. Public Speakers
14. New Business
15. Adjournment

COMMISSIONERS

PRESENT

ABSENT

O'BRIEN, PRESIDENT

X

DEFURIA

X

GRODMAN

X

JOHNSON

X

MATARAZZO

X

ADMIN. DURKIN

X

**** AGENDA MAY BE AMENDED PRIOR TO BOARD MEETING****

A meeting of the Essex County Board of Taxation was held on Thursday, February 6, 2020 at 9:16 AM at its office located at 50 South Clinton Street, East Orange, New Jersey.

1. ROLL CALL

Upon roll call, the following members were present: President O'Brien, Commissioners Grodman, Johnson, Matarazzo and Administrator Durkin. Commissioner DeFuria was absent.

2. APPROVAL OF JANUARY 2020 MINUTES

A motion was made to approve the minutes of January 2020 by Commissioner Johnson seconded by Commissioner Grodman, all in favor motion passed.

3. UPDATE OF TAX LIST FILING FOR EXTENSION TOWNS: BLOOMFIELD, FAIRFIELD, LIVINGSTON

Administrator Durkin reported on Bloomfield – Mark Hendricks was hired by Bloomfield to review the values on the residential properties. He is expected to finish on 2/7/20 and the valuation letters will be mailed to taxpayers. The Bloomfield Tax List will be filed on 3/15/20.

Fairfield – Evelyn Laccitiello spoke with the ASI project manager who reported that the Fairfield Tax List will be filed on 2/21/20.

Administrator Durkin reported on Livingston – The revaluation of Livingston is on time and the Livingston Tax List will be filed on 2/21/20.

4. ROSELAND CONTRACT

Tax Assessor Kevin Esposito reported that the Roseland Contract is waiting approval by the State Division of Taxation.

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

Tax Assessor George Librizzi reported that the 2021 North Caldwell notices announcing the Revaluation will be mailed in March 2020. He also reported that he will be working to reduce the number of VCS's (neighborhoods) for the upcoming revaluation.

Tax Assessor Edmund Brown reported that the 2021 Nutley notices for revaluation will be sent shortly. ASI is in the process of obtaining ID's from the Town. Commissioner Johnson inquired if Ed thought that the revaluation would be on time and Ed responded that he thought inspections would be completed by the beginning of the summer and felt the revaluation would be completed on time. Commissioner Matarazzo inquired about the old Hoffman-La Roche property development being completed for the upcoming revaluation, Ed responded that the project is not complete but moving along. The properties are under various PILOT agreements.

Tax Assessor Kevin Esposito reported that the 2021 Roseland revaluation contract is awaiting approval by the State; he is waiting for PPA to schedule a meeting with the public to discuss the upcoming revaluation and expects inspections to start in March 2020.

Administrator Durkin reported on the 2022 East Orange revaluation and stated that the Tax Maps are complete and will be forwarded to the State on 2/7/20. Revaluation bid specifications are being prepared and Tax Assessor Romal Bullock will report on the Bonding Ordinance at the next scheduled Tax Board Meeting.

West Orange Tax Assessor Kevin Dillon reported that West Orange has not received the final agreement from the Attorney General's Office regarding the West Orange revaluation. Administrator Durkin stated that she sent an email to the AG's office instructing them to send the agreement to West Orange and will follow up with another email.

Newark Tax Assessor Aaron Wilson reported that the Tax Maps are on target to be completed by June 2020. He does not foresee any problems with the timeline and stated that the Finance Director will put money in the budget to cover the cost of the revaluation.

Administrator Durkin reminded the Assessors that a written report regarding revaluations is required monthly prior to the Tax Board Meetings. Failure to submit the report is in violation of State Guidelines.

Irvington Tax Assessor Silvia Forbes reported that she is investigating the cost to update the Tax Maps and that no problems are foreseen.

Orange Tax Assessor Christopher Murray was not present at the time of this discussion, however he arrived shortly thereafter and reported that he had a revaluation meeting with the BA of Orange. He explained that there is a holdup on the Tax Map contract, and he is working with the Law Department to draw up an RFP. He also inquired about changing the date of the revaluation. Commissioner Matarazzo inquired on the Orange Hospital property and Chris told him the City of Orange had placed a lien on the property and it is slated for proposals by developers.

Administrator Durkin reported that she met with the Essex County Freeholders and explained to them the process of filing an appeal on a municipal ratio. She also told the freeholders about Newark and Orange and what a great job the Assessors in those municipalities did on raising the ratios.

6. MUNICIPAL REVALUATION STATISTICS

SEE ATTACHED REPORT

Administrator Durkin explained that Cedar Grove and West Caldwell ratios have been kept at such high percentages due to the diligence of Tax Assessor Richard Hamilton and she noted that the coefficients in both towns are good. However, she stated that the time span between revaluations was an issue. Assessor Rich Hamilton explained that he would like to wait for revaluation in Cedar Grove until the 460 unit project being built by K Hovnanian is completed by

the end of 2021. He went on to say that he had a meeting on revaluation with his town administrators and discussed the need to update the Tax Maps. There are 4,300 line items in Cedar Grove. The revaluation year discussed with the Administration was 2024.

Assessor Rich Hamilton stated that West Caldwell has 4,000 line items and is looking for a revaluation date of 2025. He also stated that he would like to change the number of VCS's (neighborhoods). Administrator Durkin asked if he anticipated being able to maintain a 90% ratio in both towns. Assessor Hamilton replied yes. He noted that the individual ratios in the first 7 months of the sampling period have increased. Commissioner Matarazzo inquired about if a development was planned for the vacant property on Bloomfield Ave. Assessor Hamilton stated that he anticipates development although nothing is certain yet.

7. APPROVAL OF OVERRIDES

A motion for the approval of overrides for the municipalities of Belleville, East Orange, Essex Fells, Irvington, Montclair, Orange, Roseland and West Orange was made by Commissioner Johnson, seconded by Commissioner Matarazzo, all in favor motion passed.

8. UPDATE OF APPEALS

As of February 5, 2020, thirty-seven (37) appeals have been filed.

9. UPDATE OF DEEDS

As of 1/23/20, 9,825 deeds have been updated. That is 200 less than updated last year during this period.

10. ASSESSOR VACANCY: BLOOMFIELD, MAPLEWOOD & MILLBURN

Administrator Durkin reported that she met with the Bloomfield BA, Attorney, George Librizzi, and Evelyn Laccitiello to discuss the appointment of a Tax Assessor. No selection has yet been made however they have hired office personnel. Maplewood has hired a Tax Assessor with a start date of March 16, 2020. Millburn has hired a Tax Assessor with a start date of March 1, 2020. Both new Tax Assessors will be attending the Added/Omitted Assessment Seminar on 2/7/20.

11. ADDED OMITTED EDUCATION COURSE – FEBRUARY 7, 2020

It was reported that 57 individuals will be attending the seminar scheduled for 9:00 AM at the Boat House Restaurant in West Orange.

12. APPROVAL OF DECEMBER 16, 2019 EXECUTIVE SESSION MINUTES

The approval of the December 16, 2019 Executive Session Minutes will be tabled until the March 5, 2020 Tax Board Meeting.

13. PUBLIC SPEAKERS

Administrator Durkin reported on the construction of the new building for the Tax Board along with offices for the Surrogate, Board of Elections, County Clerk, New Jersey Tax Courts and Cafeteria. It is noted that the new building will not be named after Joan Codey Durkin, however it will be named after Dr. Martin Luther King, Jr. It is scheduled for construction to begin on March 1, 2020 and be completed on or before August 1, 2021.

14. NEW BUSINESS

Various Assessors stated that they chose to have BRT print the Notice of Assessment Post Cards this year and that Vital Computer Resources charged \$100 per municipality for the MOD IV tape containing the notice information. Administrator Durkin asked if the postcards contained the two (2) Essex County Web Sites for the taxpayer's inquiries. Christopher Murray showed a picture of the back of the postcard and it did not include the County's Web Site.

15. ADJOURNMENT

A motion to adjourn the meeting was made by Commissioner Grodman, seconded by Commissioner Johnson, all in favor motion passed. The meeting adjourned at 10:15 AM.

Respectfully Submitted
Joan Codey Durkin, CTA
Tax Administrator

JCD:el