

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

**Thursday, March 7, 2019
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 2019 & February 2019 Minutes
3. Filing of Tax List For Extension Towns: Belleville and Verona
4. Update of 2019 Preliminary Equalization Table
5. Update of Revaluations: 2020 Bloomfield, Fairfield & Livingston , 2021 Roseland & Nutley
6. Municipal Revaluation Orders: East Orange 2021, Cedar Grove 2022, Newark 2023, West Caldwell 2023 & Orange 2024
7. Orange Assessor
8. Update of Deeds
9. Update of Appeals /Hearing Schedule
10. Reminder: Appeal Deadline – Monday, April 1st, Reval/Reassessment Towns Belleville, Glen Ridge & Verona - Wednesday May 1st
11. Public Speakers
12. New Business
13. Adjournment

COMMISSIONERS

PRESENT

ABSENT

O'BRIEN, PRESIDENT

X

DEFURIA

X

GRODMAN

X

JOHNSON

X

LINARES

X

MATARAZZO

X

ADMIN. DURKIN

X

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

A meeting of the Essex County Board of Taxation was held on Thursday, March 7, 2019 at 9:16 AM at its office located at 50 South Clinton Street, Suite 5200, East Orange, New Jersey.

1. ROLL CALL

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

2. APPROVAL OF JANUARY 2019 & FEBRUARY 2019 MINUTES

Minutes for January 2019 are deferred until the April 2019 meeting. Motion for approval of February 2019 meeting made by Commissioner Grodman, Seconded by Commissioner Matarazzo, all in favor motion passed.

3. FILING OF TAX LIST FOR EXTENSION TOWNS: BELLEVILLE AND VERONA

As reported by Assessor Kevin Esposito the Belleville Tax List was filed on 2/25/19. The delay from the original filing deadline of 2/15/19 was caused due to a delay by the Town to award a contract for the review of the Commercial properties. Because of the delay, the Property Class 4 value letters were mailed out late. A motion to extend the filing of the Tax List to 2/25/19 was made by Commissioner Johnson, Seconded by Commissioner Matarazzo, all in favor motion passed.

Verona Assessor George Librizzi stated the Verona Tax List was filed on 2/12/19.

4. UPDATE OF 2019 PRELIMINARY EQUALIZATION TABLE

The 2019 Preliminary Equalization Table was reviewed by our Auditor on 3/4/19 and forwarded to the State Division of Taxation for review. Both the Preliminary and Final Equalization Tables will be ready for approval at the April 2019 County Board Meeting.

5. UPDATE OF REVALUATIONS: 2020 BLOOMFIELD, FAIRFIELD & LIVINGSTON, 2021 ROSELAND & NUTLEY

Bloomfield Assessor Joseph Pisauro reported that the Tax Maps should be approved next week, public meetings will be held on 3/23/19 and 3/25/19 and fieldwork by the revaluation company will start.

Fairfield Assessor Michael Leposky was not present at this meeting. However, a meeting was held prior to this scheduled meeting where Assessor Michael Leposky, Rob Brescia, Project Manager for Appraisal Systems met with Administrator Durkin and reported that field inspections will begin on 3/11/19 followed by the commercial properties within the next few weeks. Chapter 91 statements will be mailed to commercial properties in April 2019.

Livingston Assessor Lidia Dumytsch reported that 2,300 residential inspections are 90% complete, 50% of the commercial properties have been inspected and two public meetings were held. Chapter 91 statements will be mailed this month.

Roseland Assessor Kevin Esposito reported that he will meet on 3/19/19 with Roseland's new tax attorney to discuss the time-line for the revaluation and anticipates that the Municipal Council will approve the RFP for revaluation at its next meeting. He received a Tax Map warning from the State Division of Taxation and has 30 days to complete corrections. He anticipated that the Revaluation will be completed on time. Administrator Durkin stated that the Town is aware of the time-line for Tax Map approval and the RFP.

Nutley Assessor Edmund Brown was not present at the meeting. Administrator Durkin read his monthly report where he indicated that two proposals for Revaluation were submitted to the town. One from PPA for \$575,000 and one from Appraisal Systems for \$487,000. Administrator Durkin was concerned about the tax maps and indicated that a revaluation company had to be in the field by this year.

6. MUNICIPAL REVALUATION ORDERS: EAST ORANGE 2021, CEDAR GROVE 2022, NEWARK 2023, WEST CALDWELL 2023 & ORANGE 2024

East Orange 2021, Administrator Durkin reported that Assessor Romal Bullock expressed concern about the 2021 date. Assessor Bullock stated that the taxpayers were concerned about a revaluation. Administrator Durkin added that the numbers (coefficient & ratio) indicate the need for an immediate revaluation, however agrees to push back the revaluation order to 2022. Motion to order East Orange to revalue in 2022 was made by Commissioner Linares, Seconded by Commissioner Matarazzo, Commissioner Johnson abstained, all in favor motion passed.

Cedar Grove and West Caldwell revaluations will be put on hold even though the last revaluation in these towns were over the 10-year period because their numbers (coefficient & ratio) are good due to Assessor Richard Hamilton's filing of Compliance Plans.

Newark 2023, Administrator Durkin indicated that the numbers (coefficient & ratio) show the need for a revaluation. Newark has had revaluations in 2003 and 2013 therefore, 2023 will be 10 years since the last revaluation. Motion to order Newark to revalue in 2023 by Commissioner Matarazzo, Seconded by Commissioner Grodman, Commissioner Johnson abstained, all in favor motion passed.

Administrator Durkin reported that Orange's numbers have improved and the last revaluation was in 2014. A motion to order Orange to Revalue in 2024 made by Commissioner Grodman, Seconded by Commissioner Linares, Commissioner Johnson abstained, all in favor motion passed.

Motion to withdraw Revaluation orders for Cedar Grove and West Caldwell made by Commissioner Johnson, Seconded by Commissioner Matarazzo, all in favor motion passed.

7. ORANGE ASSESSOR

Administrator Durkin reported that the City of Orange hired a new Tax Assessor who is scheduled to begin on 3/18/19. As soon as Administrator Durkin receives official notification from Orange, she will advise the board as to who was appointed to the position of Tax Assessor.

8. UPDATE OF DEEDS

As of 2/28/19, 11,316 deeds have been keyed in. That is 300 more than the same time last year. President O'Brien thanked the staff for doing an outstanding job.

9. UPDATE OF APPEALS/HEARING SCHEDULE

As of 3/6/19, 156 Tax Appeals have been filed. Hearings will begin in May. Commissioners were reminded to submit their available dates for hearings to the Office for scheduling purposes.

**10. REMINDER: APPEAL DEADLINE – MONDAY, APRIL 1ST,
REVAL/REASSESSMENT TOWNS BELLEVILLE, GLEN RIDGE & VERONA –
WEDNESDAY MAY 1ST**

President O'Brien reiterated the dates for the Revaluation Towns as May 1st.

11. PUBLIC SPEAKERS

None

12. NEW BUSINESS

Administrator Durkin and Assessor George Librizzi met with the architects for the new building that will be built and house the Essex County Tax Board in Newark. They reviewed the plans and area to be occupied by the Tax Board offices and described the layout to the Commissioners.

13. ADJOURNMENT

Motion to adjourn at 10:12 AM made by Commissioner Linares, Seconded by Commissioner Johnson, all in favor motion passed.

**Respectfully Submitted
Joan Codey Durkin, Tax Administrator**

JCD/el