

**ESSEX COUNTY BOARD OF TAXATION
BOARD MEETING
AGENDA
Thursday, September 6, 2018
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. Motion to approve June 6, 2018 minutes and June 29th & July 31th Conference call minutes, no July or August 2018 Board Meeting
3. 2018 President’s Report
4. Tax Rates to be approved: Bloomfield, Caldwell, Cedar Grove, East Orange, Essex Fells, Fairfield, Glen Ridge, Livingston, Maplewood, Millburn, Montclair, N. Caldwell, Roseland, So. Orange, Verona, W. Caldwell & W. Orange
5. Status of Revaluations: 2019 Belleville 2021 Nutley
6. Fairfield Revaluation Discussion (Mayor & Twp. Attorney in attendance)
7. Update of Revaluations: 2019 Glen Ridge & Verona, 2020 Bloomfield, Livingston & Roseland
8. Proposed Revaluations: Cedar Grove, East Orange, Irvington, Newark, No. Caldwell, Orange, West Caldwell & West Orange
9. New Assessor East Orange – Romal Bullock
10. Newark Assessor Vacancy
11. Status of Deeds; Closing of Previous Sampling Period
12. Status of Appeals
13. Public Speakers
14. New Business
15. Adjournment

<u>COMMISSIONERS</u>	<u>PRESENT</u>	<u>ABSENT</u>
O'BRIEN, PRESIDENT	X	
DEFURIA		X
GRODMAN	X	
JOHNSON	X	
LINARES		X
MATARAZZO	X	
ADMINISTRATOR DURKIN	X	

AGENDA MAY BE AMENDED PRIOR TO BOARD MEETING

A meeting of the Essex County Board of Taxation was held on Thursday, September 06, 2018 at 9:20 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, Matarazzo and Administrator Durkin.

2. MOTION TO APPROVE JUNE 6, 2018 BOARD MINUTES

Motion to approve June 6, 2018 minutes was made by Commissioner Johnson, seconded by Commissioner Matarazzo, all in favor motion passed. (Approval of minutes for June 29th and July 31st Conference call minutes, as stated on the agenda, will be approved at the next meeting of the Board).

3. 2018 PRESIDENT'S REPORT

President O'Brien read and explained the Summary of Essex County Property Tax Appeals, Summary of County Tax Board Appeals Report Pursuant to c499 P.L. 1979 (N.J.S.A. 54:3-5.1) for the Tax Year 2018 that will be filed with the State of New Jersey, Division of Taxation. Kenya will forward the report to Trenton.

4. TAX RATES TO BE APPROVED: BLOOMFIELD, CALDWELL, CEDAR GROVE, EAST ORANGE, ESSEX FELLS, FAIRFIELD, GLEN RIDGE, LIVINGSTON, MAPLEWOOD, MILLBURN, MONTCLAIR, N. CALDWELL, ROSELAND, SO. ORANGE, VERONA, W. CALDWELL AND WEST ORANGE

Motion to approve Tax Rates made by Commissioner Johnson, seconded by Commissioner Grodman, all in favor motion passed. Kenya stated that after input of information comprising the tax rate, it is reviewed by Joseph Faccone of Sam Klein & Co., and then sent back to the towns to be checked.

Those towns without a tax rate are: Irvington, a comment made by Assessor Sylvia Forbes was she has heard that the budget may pass on 9/11/18. Orange has not received its certification from Trenton, Newark and Belleville may adopt budgets on 9/19 or 9/20.

5. STATUS OF REVALUATIONS; 2019 BELLEVILLE, 2021 NUTLEY

Assessor Kevin Esposito was not in attendance due to a meeting with representatives from the Division of Taxation to review Belleville's revaluation; therefore, Administrator Durkin read his report dated 8/30/18 (see attached)

Nutley Assessor Edmund Brown stated that there has been no change since his last submitted revaluation schedule. The RFP should be ready beginning the first of the year. Discussion of the Hoffman LaRoache property followed which is now the site of the Seton Hall Medical School that involved the issue of the timeframe for the trigger of the in-lieu payment on their 30-year tax abatement. Also discussed was the issue of transitional aid that the State of New Jersey is to pay Nutley. In the past they

received 5.5 million dollars and that amount is assumed less this year. The State Aid is the reason the budget for Nutley has been delayed. Mr. Brown was concerned that if there is no tax rate for Nutley the Added/Omitted Assessments for 2018 would have to be backed out for 2018 and reprocessed next year causing the town to lose thousands of tax dollars.

6. FAIRFIELD REVALUATION DISCUSSION (MAYOR & TWP ATTORNEY IN ATTENDANCE)

Fairfield Mayor, Township Attorney and Assessor Michael Leposky were not in attendance. Administrator Durkin will send a letter along with the excerpts from previous Essex County Tax Board Meetings to Mayor and Business Administrator of Fairfield explaining in depth the steps given to Fairfield with regard to revaluation. President O'Brien suggested that the cover letter from the Board stating our concerns should be strong. Administrator Durkin also advised the Tax Board Commissioners that a mistake was made on the original RFP and it had to be re-advertised. It was also noted that the Assessor's Revaluation report for September was not filed with the Board.

7. UPDATE OF REVALUATIONS: 2019 GLEN RIDGE & VERONA, 2020 BLOOMFIELD, LIVINGSTON & ROSELAND

Glen Ridge Assessor George Librizzi was not present so Administrator Durkin read from his report that all inspections and appointments are complete and all third letter attempts have been mailed.

Verona Assessor George Librizzi was not present so Administrator Durkin read from his report that all inspections and appointments are complete and all third letter attempts have been mailed.

Bloomfield Assessor Joseph Pisauro reported RFP was published however, revisions had to be made and was published on 8/9/18. Two proposals were received on 8/29/18 one from Appraisal Systems and one from PPA. A committee will interview the firms on 9/17. Administrator Durkin commented that the tax maps must be approved before any fieldwork is to commence.

Livingston Assessor Lidia Dumytsch was not present so Administrator Durkin read from her report that the contract was awaiting the Mayor's signature. The contract was awarded to Appraisal Systems, Livingston's Tax Maps have been approved and Livingston has approximately 10,000 line items.

Roseland Assessor Kevin Esposito was not present so Administrator Durkin read from his report stating that, the Borough Council met to discuss revaluation as well as concerns, they have regarding some of the top ten taxpayers. Roseland recently approved two large-scale redevelopments that include COAH components. These projects, when completed will have a major impact on the ratable base and change the use from office to mixed use/retail/hotel. Therefore Roseland is seeking to extend the revaluation date from 2020 to 2021. Administrator Durkin will have a Resolution prepared extending the revaluation date to be presented to the Board at the October meeting for a vote.

8. PROPOSED REVALUATIONS: CEDAR GROVE, EAST ORANGE, IRVINGTON, NEWARK, NO. CALDWELL, ORANGE, WEST CALDWELL & WEST ORANGE

Cedar Grove Assessor Richard Hamilton requested that the revaluation date for Cedar Grove be changed from 2022 to 2021 and the date for West Caldwell be changed to 2022 from 2021. Cedar Grove is also having major redevelopment as 460 units are to be built by K Hovnanian. He is waiting for the developer to submit maps so the tax maps can be updated. Discussion followed on the clean-up on the building site with regard to contamination. The development will have a 30 year tax abatement. West Caldwell has an outside firm working on their tax maps.

East Orange revaluation is scheduled for 2021.

Irvington requested 2024 as their revaluation year, however, Administrator Durkin said a tighter timeline will be discussed.

Frank Dalessio was introduced to the Board he is a new employee in the City of Newark, Administrator Durkin read his bio.

North Caldwell Assessor George Librizzi was not present so Administrator Durkin read from his report where he addressed the flash flood that recently affected North Caldwell. The town is going to undertake a town-wide drainage study and remediate any deficiencies identified. George would like the opportunity to collect and analyze future sales to determine if the real estate market in those affected areas experience any change in value due to their recent experience. This is a formal request by the borough amending the revaluation order until October 1, 2020 with an implementation for January 10, 2021.

Orange Assessor Aaron Wilson stated that he had a tax map meeting scheduled for today. Administrator Durkin stated that Orange's revaluation date is 2023. Commissioner Matarazzo asked Aaron if Chapter 91's were mailed out each year to commercial properties Aaron replied every other year. Commissioner Matarazzo also inquired about the Hospital site as to redevelopment plans and delinquent taxes. Aaron did not know of any plans or any delinquent taxes.

West Orange revaluation date is 2023.

9. NEW ASSESSOR EAST ORANGE – ROMAL BULLOCK

10. NEWARK ASSESSOR VACANCY

Administrator Durkin stated she spoke with Danielle Smith, CFO of the City of Newark. They interviewed Aaron Wilson for the position but he declined. They also had a showing of interest from the Assessor of Trenton, New Jersey, Kevin Maloney however he never returned phone calls for an interview.

11. STATUS OF DEEDS

As of 6/30/18, 16,953 deeds were processed which is 500 more than the sampling period last year. For the new sampling period thus far, 3,280 deeds have been keyed.

Administrator Durkin reported a glitch in the Register's Office which prevented 137 deeds from being processed during the sampling period due to a problem with their server. The problem was corrected and included in the sampling period. An additional 72 deeds were discovered as not being processed and that has since been corrected. A meeting has been scheduled with the Register of Deeds, Dana Rone, to discuss these problems and the need of notification of these problems to the Tax Board.

12. STATUS OF APPEALS

3,987 Tax Appeals were heard by the Board and were all judged by July 31, 2018 and mailed as of August 10, 2018.

13. PUBLIC SPEAKERS

Assessor Edmund Brown asked about the Tax Appeal deadline for Added/Omitted Assessments. The date will be December 3, 2018.

14. NEW BUSINESS

None

15. ADJOURNMENT

Meeting adjourned at 10:30 AM

Respectfully Submitted
Joan Codey Durkin, Tax Administrator

JCD/el