

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

**Thursday, April 10, 2014
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 March 2014 minutes*
3. *Tax List Filed Irvington and Orange*
4. *Adopt 100 % Resolution*
5. *Orders for Caldwell and Essex Fells Revaluations*
6. *2014 Preliminary Equalization Table/2014 Final Equalization Table*
7. *Motion to approve Tax Court Pending, Assessors Appeals, Affirmances, Stipulations and Withdrawals*
8. *Status of Deeds*
9. *Status of Appeals*
10. *Procedures and Scheduling of Appeals*
11. *New Business*
12. *Adjournment*

COMMISSIONERS

PRESENT

ABSENT

O'BRIEN, PRESIDENT

X

DEFURIA

X

JOHNSON

X

LINARES

X

MATARAZZO, JR

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, April 10, 2014 at 9:18 a.m. at its office, 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 DeFuria, Johnson, Matarazzo and Administrator Durkin. Commissioner Linares was not present due to attending classes.

2. Approval of March 2014 minutes

The motion to approve the March 2014 minutes was made by Commissioner Johnson and was seconded by Commissioner Matarazzo. President O'Brien was in favor. Commissioner DeFuria abstained.

3. Tax List Filed Irvington and Orange

Irvington

Sylvia Forbes, Irvington Tax Assessor stated tax listings were filed on March 17, 2014 with Tax Board. The date of bulk mailing was March 14, 2014.

Orange

Matt Rinaldi, Orange Tax Assessor stated tax listings were filed on March 7, 2014. The date of bulk mailing was March 5, 2014.

4. Adopt 100 % Resolution

President O'Brien read the Resolution to Adopt 100% into the minutes. (attached)

5. Orders for Caldwell and Essex Fells Revaluation

Before the motion was made there was a discussion regarding the tax maps, ratios and time frame for the revaluations to be completed.

Caldwell

Commissioner Johnson made the motion to approve the order for the Revaluation for Caldwell. Commissioner Matarazzo seconded the motion. President O'Brien was in favor. Commissioner DeFuria abstained from the motion.

Essex Fells

Commissioner Matarazzo made the motion to approve the order for the Revaluation for Essex Fells. Commissioner Johnson was second to move the motion. All were in favor.

6. 2014 Preliminary Equalization Table/2014 Final Equalization Table

2014 Preliminary

Administrator Durkin stated that the State and our Auditor approved the preliminary table.

2014 Final

Administrator Durkin stated that the final table was forwarded to the State yesterday we are waiting for response.

President O'Brien requested a motion to approve 2014 Final Equalization table after review and approval from Auditor and State.

Commissioner Matarazzo made the motion to approve the Final Table after State and Auditor approval. Commissioner DeFuria seconded the motion. All were in favor.

7. Motion to approve Tax Court Pending, Assessors Appeals, Affirmances, Stipulations and Withdrawals

Commissioner Matarazzo made the motion to approve Tax Court Pending, Assessors Appeals, Affirmances, Stipulations and Withdrawals. Commissioner Johnson seconded the motion. All were in favor.

8. Status of Deeds

Administrator Durkin stated we are running approximately 1,100 more than last year. For the last two weeks, we have been keying in appeals so the deeds have been on hold.

9. Status of Appeals

Kenya Kourkoulis, Office Manager stated 4,708 appeals have been keyed into the system. Irvington and Orange petitioners still have to May 1st to file. Judged today is a tax court pending 444-condo unit in the City of Newark.

Discussion followed regarding appeals filed for property owners by someone who is not an attorney with several checks from a closed bank account. We will notify the property owners of this issue.

10. Procedures and Scheduling of Appeals

Administrator Durkin stated for the months of July and August there will be no monthly Board meeting. A conference call will be made to the Commissioners to approve judgments rendered and any other unforeseen issues in the months of July and August.

11. New Business

Administrator Durkin stated BRT Technologies gave a few dates for additional training on the Lenova's. (May 13, 14 or 15). We will take a survey, which dates work best for the Assessors.

Discussion followed regarding new laws for Farmland and changing of the forms.

President O'Brien thanked Commissioners, Assessors and staff for their efforts.

12. Adjournment

There being no further business the meeting was adjourned at 10:04 a.m. by a motion made by Commissioner Johnson. Commissioner DeFuria seconded the motion. All were in favor.

Respectfully submitted
Joan Codey Durkin, CTA

ESSEX COUNTY BOARD OF TAXATION

RESOLUTION

Date of Adoption: April 10, 2014

BE IT RESOLVED that the Essex County Board of Taxation establishes the percentage of one hundred (100%) as the ratio of assessed to true value of real property as the ratio to be used within the County of Essex for the purpose of assessing the taxable values to be used in levying taxes for the calendar year 2014 and thereafter until changed in accordance with Chapter 51, Laws of 1960 (Revised Statutes 54:4-2.27) and amendments and supplements thereto:

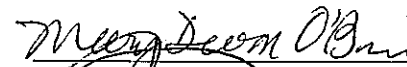
AND BE IT FURTHER RESOLVED that a copy of this Resolution be filed with the Director of the Division of Taxation, all Municipal Tax Assessors and Municipal Clerks for the County of Essex in compliance with the above Statute.

Done this 10th day of April 2014

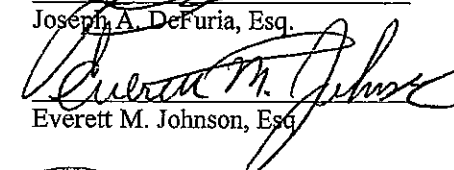
Record of Board Vote

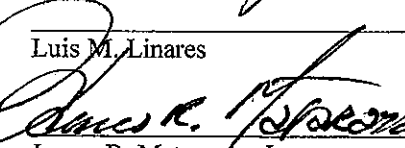
BOARD MEMBER	Yes	No	N.V.	ABSNT.
Mary Devon O'Brien, President	X			
Joseph A. DeFuria, Esq.	X			
Everett M. Johnson, Esq.	X			
Luis M. Linares				X
James R. Matarazzo, Jr.	X			

X-Indicate Vote N.V. - Not Voting ABSNT. - Absent


Mary Devon O'Brien, President

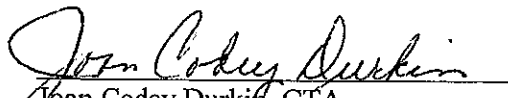

Joseph A. DeFuria, Esq.


Everett M. Johnson, Esq.


Luis M. Linares


James R. Matarazzo, Jr.

Attest: April 10, 2014


Joan Codey Durkin, CTA
Tax Administrator

FINAL EQUALIZATION TABLE, COUNTY OF ESSEX FOR THE YEAR 2014

Section 54:3-18 of the Revised Statutes, as amended, requires the County Board of Taxation to complete its equalization of the property valuations in the several taxing districts before March 10th. Pursuant to Section 54:3-19 of the Revised Statutes, as amended, one certified copy of such Equalization Table, as confirmed, shall be transmitted to each of the following: one to the Director, Division of Taxation, one to the Tax Court, and one to each taxing district in the County.

Mary Devereux O'Brien, President
 Joseph A. Matarazzo, Commissioner
 Luis M. Linares, Commissioner

We hereby certify this 10th day of April, 2014, that the table below reflects those items required to be set forth under R.S. 54:3-17, as amended

Joseph A. Matarazzo, Commissioner
 Luis M. Linares, Commissioner
 James R. Matarazzo, Commissioner
 Jojo Conley Durkin, Tax Administrator

		1 REAL PROPERTY EXCLUSIVE OF CLASS II RAILROAD PROPERTY				2 MACHINERY, IMPLEMENTS, EQUIPMENT AND ALL OTHER TAXABLE PERSONAL PROPERTY USED IN BUSINESS OF TELEPHONE, TELEGRAPH & MESSENGER SYSTEM COMPANIES				
	(a) Aggregate Assessed Value	(b) Real Property Ratio of Aggregate Assessed Value to True Value	(c) Aggregate True Value (Col. 1a / Col. 1b)	(d) Amount by Which Col. 1a Should be Increased or Decreased to Correspond to Col. 1c	(e) Amount by Which Col. 2a Should be Increased or Decreased to Correspond to Col. 2d	(a) Aggregate Assessed Value	(b) Taxable % Level (The Lower of the County % Level of the Pre-Tax Year's School Aid District Ratio) (N.J.S.A. 54:1-35.2)	(c) Aggregate True Value (Col. 2a / Col. 2b)	(d) Aggregate Equalized Valuation (Col. 2c * Col. 2b)	(e) Amount by Which Col. 2a Should be Increased or Decreased to Correspond to Col. 2d
E	01: BELLEVILLE TWP	2,679,387,880	95.11%	2,817,146,336	137,758,456	5,591,772	95.11%	5,879,268	5,591,772	0
E	02: BLOOMFIELD TWP	4,073,223,600	95.74%	4,254,463,756	181,240,156	7,072,456	95.74%	7,387,149	7,072,456	0
G	03: CALDWELL BORO	1,004,913,750	101.27%	992,311,395	12,602,355-	3,398,338	100.00%	3,398,338	3,398,338	0
E	04: CEDAR GROVE TWP	2,209,710,700	100.07%	2,208,164,985	1,545,715-	1,524,200	100.00%	1,524,200	1,524,200	0
E	05: EAST ORANGE CITY	2,507,875,800	86.77%	2,890,026,276	382,350,476	5,427,346	86.77%	6,254,865	5,427,346	0
E	06: ESSEX FIELDS BORO	754,422,200	103.05%	732,093,353	22,328,847-	221,600	100.00%	221,600	221,600	0
E	07: FAIRFIELD TWP	2,622,094,100	102.57%	2,556,394,755	65,699,345-	7,402,303	100.00%	7,402,303	7,402,303	0
R	08: GLEN RIDGE BORO	1,370,840,700	92.49%	1,482,150,178	111,309,478	507,600	92.49%	548,816	507,600	0
R	09: IRVINGTON TWP	1,959,989,100	76.34%	2,436,454,152	576,465,052	7,030,315	100.00%	7,030,315	7,030,315	0
R	10: LIVINGSTON TWP	7,166,204,749	96.28%	7,443,087,608	276,882,859	9,716,768	96.28%	10,092,198	9,716,768	0
R	11: MAPLEWOOD TWP	3,063,897,100	92.66%	3,306,601,662	242,704,562	2,260,265	92.66%	2,428,518	2,260,265	0
R	12: MILLBURN TWP	8,137,497,600	94.35%	8,624,798,728	487,301,128	6,574,437	94.35%	6,968,137	6,574,437	0
R	13: MONTCLAIR TWP	5,734,327,210	88.28%	6,497,084,988	762,757,778	8,380,841	88.28%	9,495,628	8,380,841	0
AE	14: NEWARK CITY	12,364,086,311	93.34%	13,246,289,170	882,202,859	71,525,800	93.34%	76,629,312	71,525,800	0
AE	15: NORTH CALDWELL BORO	1,561,436,000	96.05%	1,625,649,141	64,213,141	528,800	96.05%	550,547	528,800	0
ER	16: NUTLEY TWP	3,330,171,600	91.93%	3,622,507,995	292,336,395	9,200	91.93%	10,008	9,200	0
ER	17: ORANGE CITY TWP	1,307,451,200	93.96%	1,391,497,659	84,046,459	1,652,723	100.00%	1,652,723	1,652,723	0
E	18: ROSELAND BORO	1,674,438,452	94.00%	1,781,317,502	106,879,050	1,466,700	94.00%	1,560,319	1,466,700	0
E	19: SOUTH ORANGE TWP	2,237,665,300	89.41%	2,502,701,376	265,036,076	4,295,762	89.41%	4,804,565	4,295,762	0
E	20: VERONA TWP	1,999,565,200	92.15%	2,169,902,560	170,337,360	1,398,300	92.15%	1,517,417	1,398,300	0
E	21: WEST CALDWELL TWP	2,224,040,500	99.41%	2,237,240,217	13,199,717	1,369,200	99.41%	1,377,326	1,369,200	0
E	22: WEST ORANGE TWP	5,592,205,800	97.39%	5,742,663,586	150,457,786	9,940,597	97.39%	10,208,048	9,940,597	0
	TOTALS	75,475,244,852		80,560,547,368	5,085,302,516	157,285,323		166,941,600	157,285,323	0

A = Equalized Ch. 441 Abatements E = Excludes Special Exemptions(s) G = Includes Garbage District R = Revaluation

	3 EQUALIZATION OF REPLACEMENT REVENUES (PL 1966, C. 136 AS AMENDED)					4 DEDUCT TRUE VALUE OF REAL PROPERTY EXCLUSIVE OF CLASS II RAILROAD PROPERTY WHERE TAXES ARE IN DEFAULT & LIENS UNENFORCEABLE (PL 1974 C. 166)			5 C. 441 IN LIEU In Lieu True Value	6 NET AMOUNT OF (Col.1d + Col.2e + Col.3e - Col.4c + Col.5) Transfer to Col.10 County Abstract of Ratables
	(a) Business Personal Property Replacement Revenue Received during Preceding Year	(b) Preceding Year General Tax Rate	(c) Capitalization of Replacement Revenues (Col.3a / Col.3b)	(d) Real Property Ratio of Aggregate Assessed Value to Aggregate True Value (PL 1971,C.32)	(e) Assumed Equalized Value of Amount In Col.3c (Col.3c / Col.3d)	(a) Aggregate Assessed Value	(b) Real Property Ratio of Aggregate Assessed to Aggregate True	(c) Aggregate True Value (Col.4a / Col.4b)		
E	01: BELLEVILLE TWP	3.480	26,173,961	93.01%	28,141,018	0	95.11%	0	0	165,899,474
E	02: BLOOMFIELD TWP	3.568	29,121,725	96.14%	30,290,956	0	95.74%	0	0	211,531,112
G	03: CALDWELL BORO	2.369	5,195,203	99.39%	5,227,088	0	101.27%	0	0	7,375,287-
E	04: CEDAR GROVE TWP	2.105	8,040,437	100.67%	7,986,925	0	100.07%	0	0	6,441,210
	05: EAST ORANGE CITY	4.724	30,033,378	73.57%	40,322,860	0	86.77%	0	0	423,173,336
	06: ESSEX FIELDS BORO	1.912	314,031	102.23%	307,181	0	103.05%	0	0	22,021,666-
	07: FAIRFIELD TWP	1.937	26,218,483	96.36%	27,208,886	0	102.57%	0	0	38,490,469-
R	08: GLEN RIDGE BORO	3.247	1,294,435	93.29%	1,387,539	0	92.49%	0	0	112,697,017
	09: IRVINGTON TWP	3.510	20,652,451	107.44%	19,222,311	0	76.34%	0	0	595,687,363
	10: LIVINGSTON TWP	2.293	17,745,374	98.30%	18,052,262	0	96.28%	0	0	294,935,121
	11: MAPLEWOOD TWP	3.460	8,571,438	90.06%	9,517,475	0	92.66%	0	0	252,222,037
	12: MILLBURN TWP	1.934	22,627,987	95.20%	23,768,894	0	94.35%	0	0	511,070,022
AE	13: MONTCLAIR TWP	3.301	11,934,739	87.49%	13,641,261	0	88.26%	0	0	776,399,039
	14: NEWARK CITY	2.953	649,271,470	88.75%	731,573,487	0	93.34%	0	6,091,500	1,619,857,846
ER	15: NORTH CALDWELL BORO	2.166	1,237,393	96.11%	1,287,476	0	96.06%	0	0	65,500,617
	16: NUTLEY TWP	3.203	18,738,651	92.06%	20,354,824	0	91.93%	0	0	312,691,219
	17: ORANGE CITY TWP	3.705	21,592,133	105.66%	20,435,485	0	93.96%	0	0	104,481,944
E	18: ROSELAND BORO	2.042	7,971,949	94.77%	8,411,891	0	94.00%	0	0	115,290,941
	19: SOUTH ORANGE TWP	3.554	4,614,785	88.83%	5,195,075	0	89.41%	0	0	270,231,151
	20: VERONA TWP	2.801	6,228,314	93.54%	6,658,450	0	92.15%	0	0	176,995,800
	21: WEST CALDWELL TWP	2.257	10,729,290	95.36%	11,251,353	0	99.41%	0	0	24,451,070
	22: WEST ORANGE TWP	3.648	18,816,368	95.46%	19,711,259	0	97.38%	0	0	170,169,045
	TOTALS	28,506,680	947,123,995		1,050,453,956	0		0	6,091,500	6,141,847,972

A = Equalized Ch. 441 Abatements E = Excludes Special Exemptions(\$) G = Includes Garbage District R = Revaluation

Footnotes

REVALUATION REASSESSMENT FISCAL MUNICIPALITY LIEU OF TAXES EXCLUDES SPECIAL EXEMPTION: TYPE	AMOUNT	TAXING DISTRICT
Pollution Control	458,000	Newark
Fire Suppression	816,700	Newark
Fallout Shelter		
Water/Sewerage Facility		
Urban Enterprise Zone Abatement	83,511,306	Newark
Home Improvement		
Multifamily		
Class 4 Abatement	5,394,300	Newark
Renewable Energy	323,300	East Orange
Dwelling Abatement	4,741,200	Bloomfield
Dwelling Exemption	1,200,500	East Orange
Dwelling Exemption	800,000	Newark
Dwelling Exemption	409,600	South Orange
New Dwelling Conversion Abatement	639,000	Orange City
New Dwelling Conversion Exemption	1,022,900	East Orange
New Dwelling Conversion Exemption	1,139,100	Orange City
Multiple Dwelling Exemption	7,851,600	East Orange
Multiple Dwelling Abatement		
Commerical/Industrial Exemption		
Commerical/Industrial Exemption	879,500	Newark
Commerical/Industrial Exemption		