

*2 Credits Approved by State – Evelyn Laccitiello, chapter 207/Chapter 441  
Abatement/Exemptions – Mayfair Farms June 27th\**

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

**Thursday June 6, 2013  
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 May 2013 Board Minutes
3. Motion to approve June 6<sup>th</sup> Tax Court Pending/Assessors Appeals/Stipulations/Withdrawals
4. Status of Deeds
5. Status of Appeals
6. Update of Newark Appeals
7. Update of Revaluation for Irvington and Orange 2014
8. Request for appeal hearings extension until 10/31/13
9. Motion to approve judgments rendered in May including and up to June 5th
10. Resolution for Digital Mapping
11. New Business
12. Public Speakers
13. Adjournment

**COMMISSIONERS**

**PRESENT**

**ABSENT**

*O'Brien, President*

X

*DeFuria*

X

*Johnson*

X

*Linares*

X

*Matarazzo*

X

*Willis*

X

*Admin. Durkin*

X

A meeting of the Essex County Board of Taxation was held on Thursday June 6, 2013 at 9:25 a.m. at its office, 50 South Clinton Street, Suite 5200, East Orange, NJ.

## **1. ROLL CALL**

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

## **2. Approval of minutes for May 2013 Board Meeting**

Commissioner DeFuria had corrections to be made to the May 2013 minutes (#2 on agenda). Commissioner Johnson made the motion to approve the May 2013 minutes with corrections and was seconded by Commissioner DeFuria. All were in favor.

## **3. Motion to approve June 6<sup>th</sup> Tax Court Pending/Assessors Appeals Stipulations/Withdrawals**

A motion was made by Commissioner Willis to approve the Tax Court Pending, Assessors Appeals, Stipulations and Withdrawals, the motion was seconded by Commissioner Johnson. All were in favor.

## **4. Status of Deeds**

Administrator Durkin stated number of transactions have increased over 1,000 since this time last year.

## **5. Status of Appeals**

Kenya Kourkoulis, Office Manager stated 6,342 appeals scheduled to the middle of July.

## **6. Update of Newark Appeals**

Administrator Durkin stated that the City of Newark filed 2,095 Assessor appeals. Duplicates have been found with regard to the appeals because Petitioners have also filed on their properties.

Advised ASI and the City to have signed stipulations as soon as possible to avoid scheduling appeals. Discussion followed regarding the May 1<sup>st</sup> deadline or 45 days after received notice to property owners. Appeal for 444 condominium unit and scheduling procedure.

## **7. Update of Revaluations for Irvington and Orange 2014**

### **Irvington**

Administrator Durkin stated Irvington has 1,500 appeals this year and it is critical that Irvington complete the revaluation for 2014. Please see memo regarding tax maps issues. (Attached)

### **Orange**

Matt Rinaldi, Tax Assessor of Orange updated the Board regarding the progress of the revaluation. Civil solutions made the corrections to the tax maps. The Division of Taxation is reviewing them for the second time. On May 23, 2013, the State confirmed that the contract was in conformance. Discussion followed regarding tax maps and revaluation time line.

## **8. Request for appeal hearings extension until 10/31/13**

A motion was made by Commissioner Willis to approve a request to the State of NJ Division of Taxation for an extension to October 31, 2013 for appeal hearings. Commissioner DeFuria seconded the motion. All were in favor.

## **9. Motion to approve judgments rendered in May including and up to June 5<sup>th</sup>**

A motion was made by Commissioner Matarazzo to approve all appeals heard up to June 5<sup>th</sup> Commissioner Willis seconded the motion, and all were in favor.

## **10. Resolution for Digital Mapping**

Administrator Durkin stated that she would like Jack Flood, Spirital Data to come to the next Board meeting on July 11, 2013 to explain the process of the digital mapping for Boards approval. Digital mapping will be mandatory from the State by 2016.

## **11. New Business**

Administrator Durkin stated a class will be held on June 27, 2013 regarding tax abatements and exemptions; you will receive two credits for the course. Evelyn Laccitello will give the class and it will be at Mayfair Farms in West Orange. Breakfast and lunch will be provided.

Discussion followed regarding different issues including a Montclair tax court case, Attorney receiving client's approval for stipulation, estimated tax bills and certifications for tax rate from State.

## **12. Public Speakers**

Commissioner Johnson congratulated Romal Bullock for being elected to Councilman for the City of East Orange.

## **13. Adjournment**

There being no further business the meeting was adjourned at 9:50 am on a motion made by Commissioner Willis and was seconded by Commissioner DeFuria. All were in favor.

Respectfully Submitted,  
Joan Codey Durkin

pms



# ESSEX COUNTY BOARD OF TAXATION

50 South Clinton Street, Suite 5200  
East Orange, New Jersey 07018

## COMMISSIONERS

MARY DEVON O'BRIEN, PRESIDENT  
JOSEPH A. DEFURIA, ESQ.  
EVERETT M. JOHNSON, ESQ  
LUIS M. LINARES  
JAMES R. MATARAZZO, JR.  
CATHERINE F. WILLIS

TELEPHONE  
(973) 395-8525

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(973) 395-8481

## TAX ADMINISTRATOR

JOAN CODEY DURKIN

## MEMORANDUM

**TO:** Patty Wright, Acting Deputy Director  
Tom Riley, Acting Assistant Director

**CC:** Sue Davidson  
Jessica Lanna  
Silvia Forbes, Irvington Tax Assessor  
Essex County Tax Board Commissioners

**FROM:** Joan Codey Durkin, Tax Administrator *JCD*

**DATE:** May 23, 2013

**SUBJECT:** Irvington Revaluation

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This morning I held a meeting at the Essex County Board of Taxation with reference to the Irvington Revaluation that has been ordered for the year 2014. The meeting was attended by Silvia Forbes, Tax Assessor, Jason Cohen of ASI, Mr. Keller, of Casey & Keller Inc., Land Surveyor's and Civil Engineer's (contracted to update the Tax Maps for Irvington Township), Jessica Lanna, Debbie Orsato of your staff, me and members of my staff.

It was determined at the meeting that the corrections to the Irvington Tax Maps cannot be completed and approved in the timeframe that ASI needs to ensure that the 2014 revaluation date is met. It was also noted that the corrections while voluminous are not major issues however they will take approximately one month to complete and would then be subject to your review process leaving the likelihood of ASI being unable to fulfill their contract in a timely fashion.

Faced with the tremendous volume of appeals that Irvington has had over the last two years and their inability to defend their current assessments I fear that the refunds will devastate the Township, therefore the need to go forward as soon as possible with the revaluation of Irvington is tantamount.

Irvington has approximately 9,000 line items and ASI has assured me that if they can start the reval process by July 1<sup>st</sup> they will be able to complete the project on time. I strongly urge you to grant Irvington a Conditional Approval of their tax maps.

Enclosed please find the schedule that was submitted by ASI in order to accomplish this revaluation for the year 2014.

Once again I cannot stress the importance of granting the Conditional Approval of Irvington's Tax Maps.

Thank you for your attention in this matter and I look forward to your favorable reply as soon as possible as time is of the essence.

JCD:kk  
Enclosure



APPRAISAL SYSTEMS, INC.  
REAL ESTATE APPRAISAL SERVICES

WHIPPANY OFFICE  
110 S. JEFFERSON ROAD – SUITE 300  
WHIPPANY, NJ 07981

GLEN ROCK OFFICE  
266 HARRISTOWN ROAD – SUITE 302  
GLEN ROCK, NJ 07452  
201-493-8530

NEWARK OFFICE  
50 PARK PLACE – SUITE 401  
NEWARK, NJ 07102

CHERRY HILL OFFICE  
811 CHURCH ROAD – SUITE 209  
CHERRY HILL, NJ 08002

May 23, 2013

**Township of Irvington Proposed Revaluation Work Schedule**

- **July 1, 2013:** Approval to begin from Director of Taxation
- July 2013: News Releases Prepared
- July 2013: Mod IV database obtained
- July 2013: Office set up/Computerization/Printing of relative materials
- July / August 2013: Public meetings held to discuss revaluation process
- July 2013: Initial Mailings
- July 2013: Income and expense forms mailed to commercial properties
- July / August 2013: Neighborhood Delineation
- August 2013: Land Sales Map Prepared
- August – November 2013: Residential field work
- August – December 2013: Commercial / Exempt field work
- September – November 2013: Data entry into CAMA software
- September – November 2013: Sales analysis, rental analysis, valuation
- December 2013: Preliminary Values established
- January – February 2014: Value notification letters mailed
- January – February 2014: Informal reviews with taxpayers
- **March 15, 2014:** Final values transmitted
- March 2014: Notices of review outcomes mailed
- April 2014: Final Delivery of Revaluation materials



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### TAX ADMINISTRATOR

JOAN CODEY DURKIN

June 6, 2013

Michael H. Bryan, Acting Director  
Division of Taxation  
State of New Jersey  
P.O. Box 240  
Trenton, NJ 08695-0240

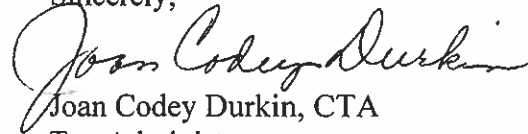
Dear Mr. Bryan:

The Essex County Tax Board of Commissioners at their June 6<sup>th</sup> meeting voted to request an extension of the statutory deadline to hear and determine tax appeals for 2013.

So far over 9,400 appeals have been entered into the system. We are still entering Newark appeals namely Assessor appeals which number over 1,000. Therefore the Board would appreciate you granting an extension to October 31, 2013.

Thank you for your kind attention to this matter.

Sincerely,

  
Joan Codey Durkin, CTA  
Tax Administrator

JCD:kk

cc: Patricia Wright, Acting Deputy Director  
Essex County Tax Board Commissioners