

ESSEX COUNTY BOARD OF TAXATION
BOARD MEETING
AGENDA
Monday, December 16, 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.

ROLL CALL

1. Roll Call
2. Approval of November 2019 minutes
3. Update of Deeds
4. Status of Revaluation: 2020 Bloomfield, Fairfield & Livingston, 2021 No. Caldwell , Nutley & Roseland
5. Update of Revaluations with Specific Timelines: 2022 East Orange & West Orange, 2023 Newark, 2024 Irvington & Orange
6. Approve West Orange Revaluation year from 2022 to 2025
7. Assessor Vacancies: Bloomfield, Maplewood & Millburn
8. Public Speakers
9. New Business
10. Motion to go to Added/Omitted Hearings
11. Motion to go back on record
12. Motion to approve Judgments heard today, December 16, 2019
13. Adjournment

COMMISSIONERS

PRESENT

ABSENT

<i>O'Brien, President</i>	X
<i>DeFuria</i>	X
<i>Grodman</i>	X
<i>Johnson</i>	X
<i>Matarazzo</i>	X
<i>Admin. Durkin</i>	X

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

A meeting of the Essex County Board of Taxation was held on Monday, December 16, 2019 at 9:21 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, DeFuria, Johnson, Matarazzo, and Administrator Durkin. Commissioner DeFuria arrived at 10 AM

2. APPROVAL OF NOVEMBER 7, 2019 MINUTES

A motion to approve the minutes of November 7, 2019 was made by Commissioner Grodman, seconded by Commissioner Matarazzo, all in favor motion passed.

3. UPDATE OF DEEDS

Keyed in up to December 3, 2019 were 7,675 deeds, approximately 400 less than last year during the same period. It was reported that there are fewer employees at the Essex County Registers Office which accounts for the processing fewer or lesser deeds.

4. STATUS OF REVALUATION: 2020 BLOOMFIELD, FAIRFIELD & LIVINGSTON, 2021 NO. CALDWELL, NUTLEY & ROSELAND

2020 Bloomfield – Administrator Durkin reported that Edmund Brown, C.T.A. was filling in for the retired Joseph Pisauro in Bloomfield. Edmund spoke to the Project Manager of ASI and reported that 200 condos inspections are complete, 1/3 of the residential values are complete and 2/3 residential values still must be completed. No value letters have been mailed to taxpayers as the revaluation company is waiting for the values to be reviewed by the Municipality. Administrator Durkin and Evelyn Laccitiello are meeting today with the revaluation company and Edmund Brown to discuss the timeline for completion.

Fairfield - Michael Leposky, Fairfield Assessor stated that some value letters had been mailed and taxpayer review hearings were started last week. Administrator Durkin and Evelyn Laccitiello are meeting today with the revaluation company and Michael Leposky to discuss the timeline for completion.

Livingston – Lidia Dumytsch, Livingston Assessor reported that valuation letters have been sent out. Administrator Durkin and Evelyn Laccitiello are meeting today with the revaluation company and Lidia Dumytsch to discuss the timeline for completion.

North Caldwell – George Librizzi, North Caldwell Assessor reported that announcement letters for revaluation will be sent to taxpayers in February 2020. Commissioner Matarazzo inquired about the development of the Greenbrook Country Club, Assessor Librizzi discussed the possible future development as he was made aware.

Nutley – Edmund Brown, Nutley Assessor reported that the Nutley Commissioner of Revenue and Finance met with the revaluation company and has a meeting scheduled for this month with the Nutley Commissioners to address the letter to be mailed to the taxpayers, after which inspections of property will begin. Administrator Durkin stressed the importance of adhering to the established timeline.

Roseland –Administrator Durkin reported that the Revaluation Contract has been sent to Trenton for approval. Administrator Durkin requested a copy be sent to the Tax Board for their review and comments that Assessor Esposito said a copy would be sent in January.

5. UPDATE OF REVALUATIONS WITH SPECIFIC TIMELINES: 2022 EAST ORANGE & WEST ORANGE, 2023 NEWARK, 2024 IRVINGTON & ORANGE

2022 East Orange Assessor Romal Bullock reported that the tax maps are being worked on and are anticipated to be complete by mid-January 2020. He stated that there was an issue with the condos on the tax maps and after corrections he hopes to submit the maps to Trenton after the filing of the 2020 Tax List. Administrator Durkin advised Romal that he had to move ahead with discussions with the Finance Director on the Bonding Ordinance. Romal is to return to the January meeting with a report on Bonding.

Administrator Durkin discussed the timelines for East Orange, Newark, Irvington and Orange stating that Assessors in those towns should review the schedule and discuss the timeline with their CFO's. The timeline should be signed by them and a report filed each month with the Tax Board.

2022 West Orange to be discussed after the Tax Board reconvenes from the Added/Omitted hearings.

2023 Newark Assessor Aaron Wilson reported that Newark is moving ahead with the revaluation and estimates a cost of between 3-4 million to complete the project. The City is currently updating Tax Maps and the revaluation will be funded without need for Bonding.

Administrator Durkin expressed a concern about the commercial property values in both Newark and East Orange. She also stated that after a revaluation has been ordered by the Tax Board, municipal Assessors are required to file a written monthly report to the Tax Board.

2024 Irvington Assessor Silvia Forbes reported that Irvington is aware of the revaluation order, and tax map updates have not yet started. Administrator Durkin suggested she talk to her CFO about the tax map situation.

2024 Orange Assessor Christopher Murray reported that Orange is working on tax map updates and will abide by the timeline.

6. APPROVE WEST ORANGE REVALUATION FROM 2022 TO 2025

This topic will be discussed after the recess for Added/Omitted hearings.

7. ASSESSOR VACANCIES: BLOOMFIELD, MAPLEWOOD & MILLBURN

Administrator Durkin reported that Bloomfield interviewed three candidates for the position of Tax Assessor, no one has yet been selected and there is no indication as to when that selection will be made. Also, at issue is whether the position will be full or part time. The idea of shared services is also being discussed. She further reported that Edmund Brown, Nutley Tax Assessor is helping out in Bloomfield.

Millburn has not yet made a selection for the position of Tax Assessor and the office in Millburn is not currently being covered.

Maplewood is being covered by Ed Galante and Christopher Murray and no replacement for Ed Galante has been made yet. Administrator Durkin stated that hopefully the positions will be filled by January 2020.

8. PUBLIC SPEAKERS

Edmund Brown, Nutley Tax Assessor expressed concerns about the current Vital computer system. Administrator Durkin stated that the concerns are currently being addressed. Discussion followed.

9. NEW BUSINESS

Richard Hamilton, Tax Assessor for Cedar Grove and West Caldwell inquired if there were any guidelines to provide for Veterans Deductions for the CCRC which was recently developed in his town and how it would be displayed on the computer system. Administrator Durkin said she would call the State Division of Taxation to address the issue and get back to him. Richard stated that he has received several applications for the \$250 deduction.

10. MOTION TO GO INTO ADDED/OMITTED HEARINGS

A motion to go into Added/Omitted hearings at 9:50 AM was made by Commissioner Johnson, Seconded by Commissioner Matarazzo, all in favor motion passed.

11. MOTION TO GO BACK ON RECORD

Motion to go back on record at 1:38 PM was made by Commissioner Grodman, Seconded by Commissioner DeFuria, all in favor motion passed.

12. MOTION TO APPROVE JUDGMENTS HEARD TODAY, DECEMBER 16, 2019

Motion to approve judgments heard today, December 16, 2019 made by Commissioner DeFuria, seconded by Commissioner Grodman, all in favor motion passed.

A Motion to go into Executive Session to discuss the West Orange Revaluation litigation was made at 1:40 PM by Commissioner Grodman, Seconded by Commissioner DeFuria, all in favor motion passed. This motion pertains to #6 on the agenda of today's meeting.

A Motion to end Executive Session was made by Commissioner Grodman, seconded by Commissioner DeFuria at 1:56 PM., all in favor motion passed.

A Motion to return to regular session was made by Commissioner Matarazzo, Seconded by Commissioner DeFuria at 1:56 PM, all in favor motion passed.

13. ADJOURNMENT

A motion to adjourn was made by Commissioner De Furia, seconded by Commissioner Matarazzo, all in favor motion passed, meeting adjourned at 1:57 PM.

Respectfully Submitted,
Joan Codey Durkin, Tax Administator