# ESSEX COUNTY BOARD OF TAXATION BOARD MEETING AGENDA

Thursday, April 7, 2016 9:00 A.M.

#### Revised

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 2016 minutes
- 3. Approval of December 18, 2015 Conference Call Minutes
- **4.** *Adopt 100 % Resolution*
- 5. Status of Revaluations: 2017 Caldwell, Essex Fells, Millburn, Maplewood & South Orange, 2018 Belleville & Montclair, 2019 Nutley
- 6. Motion to approve Tax Court Pending, Assessors Appeals, Affirmances, Stipulations and Withdrawals
- 7. Status of Deeds
- 8. Status of Appeals
- **9.** Procedures and Scheduling of Appeals
- **10.** *New Business*
- 11. Closed Session: (A) Bloomfield
- **12.** Adjournment

<u>COMMISSIONERS</u>	<u>PRESENT</u>	<u>ABSENT</u>
O'BRIEN, PRESIDENT	X	
DEFURIA	X	
GRODMAN		X
JOHNSON	X (arrived at 9:23)	
LINARES	X	
MATARAZZO, JR	X	
STEWART	X	

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

A meeting of the Essex County Board of Taxation held on Thursday, April 7, 2016 at 9:10 a.m. 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 DeFuria, Linares, Matarazzo, Jr., Stewart and Administrator Durkin. Commissioner Johnson arrived at 9:23 a.m. and Commissioner Grodman was not in attendance.

### 2. Approval of March 2016 minutes

Commissioner Linares made a motion to approve the minutes of March 3, 2016. Commissioner Matarazzo seconded the motion. All were in favor with the exception of Commissioner DeFuria who abstained.

### 3. Approval of December 18, 2015 Conference Call Minutes

Commissioner DeFuria made the motion to approve the December 18, 2015 conference call minutes. Commissioner Matarazzo seconded the motion. Commissioners O'Brien and Stewart were in favor. Commissioner Linares abstained.

# 4. Adopt 100 % Resolution

President O'Brien read the 100% Resolution into the minutes. Discussion followed regarding if any County ever did not have a 100% Resolution approved. Commissioner Matarazzo made the motion to adopt the 100% Resolution. Commissioner Stewart seconded the motion. All were in favor.

# 5. Status of Revaluations: 2017 Caldwell, Essex Fells, Millburn, Maplewood & South Orange, 2018 Belleville & Montclair, 2019 Nutley

#### 2017

<u>Caldwell -</u> George Librizzi, Tax Assessor stated that he met with the revaluation company and provided them the new updated tax maps. He also provided township letterhead and envelopes for income & expense statements. Field inspections should start within the next thirty days.

**Essex Fells** - Administrator Durkin stated that Kevin Esposito, Tax Assessor was not able to attend Board meeting, he was attending a seminar. Mr. Esposito did submit a Revaluation Status Report in everyone's folder. The report states that the tax maps were more extensive than originally reported. The revaluation firm will start after the approval of tax maps.

9:23 a.m. Commissioner Johnson joined the meeting.

<u>Millburn</u> — Administrator Durkin stated that Lisa Baratto, Tax Assessor was not in attendance. Lisa supplied copy of contract dated April 3, 2016 with Appraisal Systems, Inc. Administrator Durkin stated the Board would have 14 days to review contract after we receive it from the NJ Division of Taxation. Discussion followed regarding concerns of the Board with regard to the Short Hills Mall, same project manager for three Essex County towns under order for 2017 (Maplewood and South Orange — reassessment) and Township of Millburn.

The Board made a motion for Administrator Durkin to inform the State of the concerns they had regarding the revaluation of Millburn. Commissioner DeFuria made the motion and was seconded by Commissioner Matarazzo. All were in favor.

# Maplewood & South Orange

<u>Maplewood</u>- Administrator Durkin stated a letter (April 5, 2016) with Reassessment work schedule is in the Commissioners folders. The contract is awaiting approval from the Division of Taxation.

<u>South Orange</u> – Administrator Durkin stated that the State granted the request from South Orange's resolution requesting authorization to send notices of reassessment prior to November 10, since elections are held in May.

#### 2018

**Belleville** – Administrator Durkin stated the Revaluation status report received from Kevin Esposito, Tax Assessor stated that Township of Belleville's Engineer sent the tax maps to the Division. The Division sent back corrections and engineer is working on the revisions. Township will most likely will be boding for the revaluation.

**Montclair** - George Librizzi, Tax Assessor stated tax maps have been provided to Civil Solutions for updates. He is preparing the revaluation specifications and they should be completed between May 15<sup>th</sup> and June 1<sup>st</sup>, 2016.

#### <u> 2019</u>

<u>Nutley</u> – Administrator Durkin stated that Patrick Wilkins, Tax Assessor supplied a Revaluation report that stated he met with Township Engineer on March 31, 2016 regarding tax maps cost and timeline. Bid specs will be finalized after the May election. Discussion was had regarding the Hoffman La Roche site and State Aide.

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

A motion was made by Commissioner Matarazzo to approve tax court pending, assessor's appeals, affirmance, stipulations and withdrawals. Commissioner Johnson seconded the motion. All were in favor.

# 7. Status of Deeds

Kenya Kourkoulis, Administrative Assistant stated that 10,342 deeds were keyed up to recording date of March 18. With an increase of 1,200, more transactions than this time last year.

# 8. Status of Appeals

Kenya Kourkoulis, Administrative Assistant informed the Board the total number of appeals is 3,745. After tax court pending, Assessor's appeals, etc. the total number to be heard is 1,926. That means each Commissioner should have 275 cases. Discussion followed regarding Commissioner's schedules, Chapter 123 rules, etc.

# 9. Procedures and Scheduling of Appeals

Administrator Durkin stated that the State will not granted an extension this year so all appeals will be heard and judged by June 30<sup>th</sup>. President O'Brien requested that the Commissioners please let Kenya know your schedule for hearings.

#### 10. New Business

Discussion was had regarding article on three municipalities (not in Essex) being ordered by State to have revaluations and the shift of property taxes.

#### 11. Closed Session: (A) Bloomfield

A motion was made by Commissioner Johnson to enter Executive Session at 10:29 a.m. for the purpose (A) Bloomfield Township. Commissioner DeFuria seconded the motion. All were in favor.

Commissioner DeFuria left meeting at 10:34 a.m.

A motion was made by Commissioner Johnson to exit Executive Session at 10:35 a.m. and return open session for the remainder of the meeting. Commissioner Matarazzo seconded the motion. All were in favor.

## 12. Adjournment

With no further business, Commissioner Stewart made the motion to adjourn meeting at 10:36 a.m. Commissioner Matarazzo seconded the motion. All were in favor.

Respectfully Submitted, Joan Codey Durkin, Tax Administrator