ESSEX COUNTY BOARD OF TAXATION BOARD MEETING AGENDA Monday, December 18, 2017 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 2017 minutes
- 3. Chapter 101 Compliance Plans Motion to approve the following town: Cedar Grove
- 4. Update of Deeds
- 5. Status of Revaluation: 2018 Montclair, 2019 Belleville & Nutley
- 6. Montclair Request Extension to file 2018 Tax List Books
- 7. Update of Revaluations: 2019 Glen Ridge, Livingston & Verona, 2020 Bloomfield & Roseland
- **8.** Review of 2019 Revaluation with Representatives from Fairfield (Representatives from Division of Taxation in attendance)
- 9. Public Speakers
- **10.** New Business
- 11. Motion to go to Added/Omitted Hearings
- **12.** Motion to go back on record
- 13. Motion to approve Judgments heard today, December 18, 2017
- 14. Adjournment

<u>COMMISSIONERS</u>	<u>PRESENT</u>	<u>ABSENT</u>

Matarazzo, Jr., President	X	
DeFuria	X (arrived at 11:00 am)	
Grodman	X	
Johnson	X	
Linares	X	
O'Brien	X	
Admin. Durkin	X	

* AGENDA MAY BE AMENDED PRIOR TO BOARD MEETING*

A meeting of the Essex County Board of Taxation was held on Monday, December 18, 2017 at 9:15 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 Matarazzo, Commissioners Grodman, Johnson, O'Brien and Administrator Durkin. Commissioners DeFuria and Linares were not present.

2. APPROVAL OF NOVEMBER 2, 2017 MINUTES

Commissioner O'Brien made the motion to approve the November 2, 207 Board minutes. Commissioner Johnson seconded the motion. Motion passed.

3. Chapter 101 Compliance Plans – Motion to approve the following town: Cedar Grove.

Administrator called on Tax Assessor Richard Hamilton to brief the Commissioners on his reasoning to file a Chapter 101 Compliance Plan on one of the thirty six neighborhoods in Cedar Grove. His plan consists of reducing 42 Commercial Condo Units by approximately 8% to conform to uniform assessment value. Motion to approve the compliance plan made by Commissioner O'Brien, seconded by Commissioner Johnson. Motion passed.

4. STATUS OF DEEDS

Ms. Kourkoulis, Administrative Clerk stated that 7,752 deeds were processed up to November 3, 2017 by staff and added that two interns hired for the summer months will be returning on their winter school break to help process the deeds.

5. STATUS OF REVALUATION: 2018 Montclair, 2019 Belleville & Nutley

Tax Assessor George Librizzi asked the Board for an extension to file Montclair's 2018 Tax List from January 10th to March 1, 2018. The Revaluation Co. has completed class 4c properties and class 2 is being reviewed. Letters regarding value will be mailed to taxpayers mid January 2018. Hearings will be scheduled for taxpayers who do not agree with value on weekdays, evenings and Saturdays. Motion to grant extension to March 1, 2018 for the filing of Montclair's Tax List was made by Commissioner O'Brien, Seconded by Commissioner Grodman. Motion passed.

Belleville Tax Assessor Kevin Esposito was not present due to a hearing in another County. Tax Assessor Esposito submitted a letter to Administrator pertaining to the 2019 Revaluation that was read by Administrator Durkin. Administrator Durkin to request a new letter from Tax Assessor Esposito due to some date errors.

Nutley Tax Assessor Edmund Brown reported on the 2021 Revaluation. Administrator Durkin said Nutley will be receiving a letter shortly on the criteria to be met by the Revaluation Company. Commissioner Matarazzo expressed concern about State Aid for Nutley due to the loss in ratables resulting from Hoffman LaRoche. Tax Assessor Brown said the paperwork has been submitted to the State by the Finance Director in Nutley. Concern over the Tax Maps was raised because as of now the Maps have been approved by Trenton, the concern is will they still be approved for year 2021.

6. MONTCLAIR REQUEST EXTENSTION TO FILE 2018 TAX LIST BOOKS

See #5 Montclair

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

Tax Assessor George Librizzi reported that 52% of the properties for the 2019 Revaluation of Glen Ridge have been inspected. 36% have been entered and they are ahead of schedule. Glen Ridge has 2,300 line items.

Verona Tax Assessor George Librizzi stated that to date no inspections have been made as yet a January schedule dated is expected. Verona has 5,000 line items.

Livingston Tax Assessor Lidia Dumytsch stated that the Livingston Town Council met on 12/11/17 and tabled the RFP in lieu of asking the Essex County Board for an extension on the revaluation until the year 2020. Administrator Durkin will send letter to Livingston Town Council to ask about tax maps and reason for tabling the RFP.

Bloomfield Tax Assessor Joseph Pisauro stated the Tax Maps are being updated and should be completed by March or April and he is working on the RFP. All is well!

Roseland Tax Assessor Kevin Esposito submitted a letter in which he stated he had a meeting with Maser Engineering and the Tax Maps will be submitted to the State in January. The RFP specs are also in internal review for publication in early 2018.

Administrator Durkin stated in February 2018 a new list of Towns will be scheduled for Revaluation.

8. REVIEW OF 2019 REVALUATION WITH REPRESENTATIVES FROM FAIRFIELD (REPRESENTATIVES FROM DIVISION OF TAXATION IN ATTENDANCE)

Fairfield Business Administrator Joseph Catenaro and Fairfield Tax Assessor Michael Leposky were in attendance along with Jessica Larned and Deborah Orsato from the State Division of Taxation. Mr. Catenaro showed his displeasure with not being able to conduct a reassessment of Fairfield as opposed to a Revaluation. Administrator Durkin informed him that Patricia Wright, Deputy Director of the Division of Taxation informed her that Fairfield could not do a reassessment but would be offered a one year extension for a Revaluation. Mr. Catenaro sited new development and a revision of the flood maps by FEMA as part of his defense for a delay. Much discussion followed along with remarks from Ms. Larned as to the corrections that have yet to be received from Fairfield by the State which were issued in July 2017. Administrator Durkin stated she thought they were using the maps as a delay tactic. On Tuesday 12/26/17 the Town Council will meet and Mr. Catenaro will discuss the one year extension of the Revaluation and report back to Administrator Durkin with the results of the meeting. Administrator Durkin told Fairfield representatives that the Tax Map revisions must be completed by January 10, 2018. Fairfield representatives are scheduled to return to the Essex County Board meeting on January 10, 2018.

9. PUBLIC SPEAKERS

Tax Assessor Joseph Pisauro asked that all dues owed to the Essex County Tax Assessor's Association if unpaid be paid and that anyone owing for the Christmas Party please send check to Ellen Malgieri, Tax Assessor for South Orange.

10. NEW BUSINESS

No new business.

11. MOTION TO GO TO ADDED/OMITTED HEARINGS

Commissioner Johnson made a motion to recess for Added/Omitted Hearings at 10:30 AM, seconded by Commissioner O'Brien. Motion Passed

12. MOTION TO GO BACK ON RECORD

Motion made by Commissioner Johnson to go back on record at 2:30 PM, seconded by Commissioner DeFuria. Motion Passed

13. MOTION TO APPROVE JUDGMENTS HEARD TODAY DECEMBER, 18, 2017.

Motion made by Commissioner O'Brien, seconded by Commissioner Grodman, all in favor except for Commissioner Johnson abstaining from the towns of Bloomfield, East Orange, Newark and Orange.

14. ADJOURMENT

Motion to adjourn at 2:35 PM made by Commissioner DeFuria, seconded by Commissioner Johnson

Respectfully Submitted, Joan Codey Durkin, CTA Essex County Board of Taxation Administrator

JCD/el