ESSEX COUNTY BOARD OF TAXATION BOARD MEETING AGENDA

Thursday, November 3, 2016 9:00 a.m.

THIS MEETING IS CALLED PURSUANT TO THE OPEN PUBLIC MEETING ACT, ADEQUATE NOTICE OF WHICH HAS BEEN PROVIDED TO THENEWARK STAR LEDGER, A LOCAL NEWSPAPER AND SUCH NOTICE HAVING BEEN POSTED IN THE ESSEX COUNTY BOARD OF TAXATION.

- 1. ROLL CALL
- **2.** Approval of October 3, 2016 Minutes
- **3.** Status of Deeds
- **4.** Update of Added/Omitted Appeals
- 5. Caldwell and Essex Fells Resolutions for Extension 2017
- **6.** Status of Reassessment: 2017 Maplewood and South Orange
- **7.** Status of Revaluations: 2017 Caldwell, Essex Fells & Millburn, 2018 Belleville & Montclair 2019 Nutley
- **8.** Montclair Revaluation Contract
- 9. Proposed Revaluations: Bloomfield, Fairfield, Glen Ridge, Livingston, Roseland & Verona
- **10.** Approval of 2016 Abstract of Ratables & 2016 Added Omitted Abstract
- 11. Added/Omitted Hearings Thursday, December 15, 2016
- 12. Meeting with State November 10, 2016 Regarding Revaluations & Reassessments 2017
- 13. Assessors Christmas Luncheon Friday, December 16, 2016
- **14.** Public Speakers
- **15.** New Business
- **16.** Adjournment

<u>COMMISSIONERS</u>	<u>PRESENT</u>	<u>ABSENT</u>
MATARAZZO, PRESIDENT	X	
DEFURIA	X	
GRODMAN	X	
JOHNSON	X	
LINARES	X	
O'BRIEN STEWART	X X	
ADMN. DURKIN	X	

AGENDA MAY BE AMENDED PRIOR TO BOARD MEETING

A meeting of the Essex County Board of Taxation was held on Thursday, November 3, 2016 at 9:10 a.m. at its office located at 50 South Clinton Street, Suite 5200, East Orange, NJ 07018.

1. ROLL CALL

Upon roll call the following members were present: President Matarazzo, Commissioners DeFuria, Grodman, Johnson, Linares, O'Brien, Stewart and Administrator Durkin.

2. Approval of October 3, 2016 Minutes

Motion to approve the October 3, 2016 minutes was made by Commissioner O'Brien. Commissioner DeFuria seconded the motion. All were in favor with Commissioners Grodman and Linares abstaining.

3. Status of Deeds

Kenya Kourkoulis, Administrative Assistant stated that a total of 5,719 deeds have been keyed, an increase of 1,000 from this time last year.

4. Update of Added/Omitted Appeals

Ms. Kourkoulis stated 11 Added/Omitted tax appeals have been filed. The hearing date will be Thursday, December 15, 2016 with a full Board.

5. Caldwell and Essex Fells Resolutions for Extension 2017

Commissioner Stewart made a motion to grant a one year extension to the Township of Caldwell and Borough of Essex Fells until 2017, Commissioner O'Brien seconded that motion. All were in favor.

6. Status of Reassessment: 2017 Maplewood and South Orange

Maplewood

Ed Galante, Tax Assessor stated approximately 95% of residential inspections are complete. Commercial inspections are complete. Letters should be mailed out at the end of the month.

South Orange

Administrator Durkin stated that Ellen Malgieri, Tax Assessor will be here shortly. Administrator Durkin read the report into the minutes. Minor clean-up inspections continued in October. Commercial inspections are complete. Preliminary valuations are complete and value letters were mailed beginning October 31, 2016. Informal hearings to begin on November 3rd.

7. Status of Revaluations 2017 Caldwell, Essex Fells & Millburn, 2018 Belleville & Montclair, 2019 Nutley

2017

Caldwell - George Librizzi, Tax Assessor stated that PPA (Professional Property Appraisers, Inc.) is updating the CAMA with the most recent MLS information to be utilized in the review process. The neighborhood delineation is 100% completed and they have completed the lot sizing into the CAMA system. I will finalize the neighborhoods with PPA when I meet with them tomorrow. Mark Hendricks our commercial expert is reviewing the income and expense statements and commercial properties. (Discussion followed regarding maps, ratio, etc.)

Essex Fells — Kevin Esposito, Tax Assessor stated that on October 13th, the state granted approval of the tax maps for the revaluation. The information brochures and introduction letter will be mailed to the residents this week. The field work will begin on November 7th with three field inspectors. With the large type of homes in Essex Fells only experienced inspectors will be doing the inspections. Much discussion followed regarding the time frame to complete the 2017 Revaluation.

Millburn — Administrator Durkin read the report submitted by Lisa Baratto, Tax Assessor and completed by Jason Cohen, Project Manager. Division approval was granted on May 17, 2016. Field work continued in October, Approx, 65% of residential inspections are complete. Commercial field work began in October; approx. 40% of commercial inspections are complete. Income and sales analysis continued in October.

Administrator Durkin stated that on Thursday, November $10^{\rm th}$ the State will be here with all the towns that are scheduled for a re-assessment or revaluation.

2018

Belleville — Kevin Esposito, Tax Assessor stated the RFP has been completed and will be advertised on November 11th. All proposals will be opened on Friday, December 2nd. The tax map updates is underway. The engineer has identified 44 condo complexes that we are required to add to the maps. We have located 16 master deeds which were maintained in my office but have directed the engineer to conduct searches for the remaining master deeds. Once they locate all missing master deeds they will plot the condo complexes and send final copes for review. The engineer estimates that it will take approximately 60 days for locating and plotting the complexes and anticipates that the maps will be sent to the mapping division in early January.

Montclair — George Librizzi, Tax Assessor stated that the tax maps have been approved by the Division of Taxation. The revaluation contracts have been signed by the township and revaluation

company. Copies have been provided to the tax board and Division of Taxation for comment. The Division of Taxation requested a few administrative changes. Those changes have been made and forwarded to the Division for approval of the revaluation contract. At this point in time, once the State signs off on the contract I and the revaluation company will commence the project.

2019

Nutley — Ed Brown, Tax Assessor stated he is in the process of creating a timeline and summary of costs pertaining to the revaluation for the governing body. The Township Engineer is hoping to have the Tax Map updates completed and ready for the agenda for the Board of Commissioners November meeting. Discussion followed regarding the Roche site development.

Commissioner DeFuria excuses himself from the meeting at 9:55 a.m.

8. Montclair revaluation Contract

Administrator Durkin stated that the contract for the Montclair Revaluation was forward to the Commissioners for their review.

President Matarazzo requests a motion to approve the Montclair Revaluation Contract. Commissioner O'Brien made the motion and it was seconded by Commissioner Grodman. All were in favor.

9. Proposed Revaluations: Bloomfield, Fairfield, Glen Ridge, Livingston, Roseland & Verona

Bloomfield - Joe Pisauro, Tax Assessor and Matthew Watkins, Township Administrator in attendance for the meeting.

Much discussion was had regarding the Township of Bloomfield moving forward to having digital tax maps completed. Matthew Watkins, Township Administrator stated he was planning to have a meeting with other Municipal Administrators to see who would like to have

Discussion was had regarding the criteria for the need of a revaluation for the Township.

Fairfield - Michael Leposky, Tax Assessor and Joseph Catenaro, Business Administrator in attendance for the meeting.

Much discussion was had regarding the criteria for a revaluation for the Township of Fairfield. Corrections of tax maps, tax appeals, commercial vacancies, new commercial properties on the pipeline, pilot programs, etc.

Glen Ridge – George Librizzi, Tax Assessor and Michael Rohal, Borough Administrator/Business Administrator in attendance for the meeting.

Mr. Librizzi stated tax maps are in great shape 85% complete, number of tax appeals down.

Regarding a future revaluation discussion was had regarding Hackensack Mountainside Hospital pilot program for parking lot, condos, etc.

Livingston – Representing the Township - Lidia Dumytsch, Tax Assessor.

Much discussion was had regarding the importance of having the tax maps updated. The new development in the Township, ratio and new administration.

Roseland — Kevin Esposito, Tax Assessor stated that there are 2,257 line items in Roseland and that the last revaluation was in 2010. The Engineer is working on updating the tax maps.

Discussion was had regarding the vacancy of office space in the township, costs of water, sub-divisions, pilot plans and what year for would work for a revaluation.

Verona - Representing the Township – George F. Librizzi, Tax Assessor and Matt Cavallo, Township Manager/Business Administrator.

Mr. Librizzi stated that the tax maps were approved in November 2015 and the last revaluation was had in 2010. Verona has 5,262 line items.

Discussion was had regarding Clairidge I and II, Compliance Plans, project for new school, Pilot Programs, etc.

10. Approval of 2016 Abstract of Ratables & 2016 Added Omitted Abstract

President Matarazzo asked for a motion to approve the 2016 Abstract of Ratables. Commissioner Johnson made the motion, Commissioner O'Brien seconded the motion. All were in favor.

Commissioner O'Brien made a motion to approve the 2016 Added Omitted Abstract. Commissioner Johnson seconded the motion. All were in favor.

11. Added/Omitted Hearings – Thursday, December 15, 2016

Kenya Kourkoulis, Administrative Assistant stated the Thursday, December 15, 2016 will be the Board meeting and the Added/Omitted hearings.

12. Meeting with State – November 10, 2016 Regarding Revaluations & Reassessments 2017

Administrator Durkin stated that the State will be here for an update regarding the Revaluation and Reassessments for 2017. Commissioners all are welcome to attend.

13. Assessors Christmas Luncheon, Friday, December 16, 2016

Jim Gibbs, former Irvington Tax Assessor was present for the Board meeting to inform everyone about the Assessors Christmas party.

14. Public Speakers

No public speakers

15. New Business

No new business

16. Adjournment

Commissioner Johnson made the motion to adjourn at 10:50 and Commissioner O'Brien seconded the motion. All were in favor.

Respectfully Submitted,

Joan Codey Durkin, CTA Essex County Tax Administrator pms