ESSEX COUNTY BOARD OF TAXATION BOARD MEETING AGENDA

Tuesday, October 1, 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.

- 1. ROLL CALL
- **2.** Commissioner Luis Linares
- 3. Approval of June 6, 2019 Minutes, June 28th & July 31st Conference Call Minutes
- 4. Accept AA/OA Books filed / Roll Call
- 5. 2019 President's Report
- **6.** Approve Tax Rates: All Municipalities Except Irvington
- 7. Update 2019 Abstract of Ratables & Added Omitted Abstract
- **8.** Status of Revaluation 2020 Bloomfield, Fairfield & Livingston
- 9. Status of Revaluations: 2021 North Caldwell, Nutley & Roseland
- **10.** Update Revaluations: 2022 East Orange & West Orange, 2023 Newark, 2024 Irvington & Orange
- 11. Status of Deeds
- **12.** NJ League of Municipalities
- **13.** Public Speakers
- **14.** New Business
- **15.** Adjournment

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

AGENDA MAY BE AMENDED PRIOR TO BOARD MEETING

A meeting of the Essex County Board of Taxation was held on Tuesday, October 1, 2019 at 9:10 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 DeFuria, Grodman, Johnson, Matarazzo and Administrator Durkin.

2. COMMISSIONER LUIS LINARES

Commissioner Luis Linares resigned from the Essex County Board of Taxation on September 27, 2019 to reside in the state of Florida.

3. APPROVAL OF JUNE 6, 2019 MINUTES, JUNE 28TH & JULY 31ST CONFERENCE CALL MINUTES

A motion to approve the June 6, 2019 minutes was made by Commissioner Johnson, seconded by Commissioner DeFuria, all in favor motion passed. A motion to approve the minutes of the June 28th 2019 conference call was made by Commissioner Johnson, seconded by Commissioner Grodman, all in favor motion passed, a motion was made by Commissioner Grodman to approve the July 31, 2019 conference call, seconded by Commissioner Matarazzo, all in favor motion passed.

4. ACCEPT AA/OA BOOKS FILED/ ROLL CALL

Belleville filed, Bloomfield not filed, Caldwell filed, Cedar Grove filed, East Orange filed, Essex Fells filed, Fairfield filed, Glen Ridge filed, Irvington not filed, Livingston filed, Maplewood filed, Millburn filed, Montclair filed, Newark filed, North Caldwell filed, Nutley filed, Orange filed, Roseland filed, South Orange filed, Verona filed, West Caldwell filed, West Orange filed. A motion to accept the AA/OA Books filed was made by Commissioner DeFuria, Seconded by Commissioner Grodman, all in favor motion passed.

5. 2019 PRESIDENT'S REPORT

President O'Brien submitted the Summary of Essex County Property Tax Appeals Pursuant to c499 P.L. 1979 (N.J.S.A. 54:3-5.1) which is filed with the State of New Jersey Division of Taxation for the year 2019.

6. APPROVE TAX RATES: ALL MUNICIPALITIES EXCEPT IRVINGTON

A motion to approve all municipal tax rates except for the Town of Irvington was made by Commissioner DeFuria, Seconded by Commissioner Matarazzo, all in favor motion passed.

7. UPDATE 2019 ABSTRACT OF RATABLES & ADDED OMITTED ABSTRACT

The 2019 Abstract of Ratables & Added Omitted Abstract will be presented at the November 2019 Board Meeting due to the delay in the Town of Irvington's 2019 Tax Rate not being issued at the time of today's meeting.

8. STATUS OF REVALUATIONS: 2020 BLOOMFIELD, FAIRFIELD & LIVINGSTON

Bloomfield Tax Assessor, Joseph Pisauro was not present at the meeting so Administrator Durkin reported that ASI has increased the number of Field Inspectors to inspect the residential properties, which should be completed by the end of October 2019. Chapter 91 forms have been mailed and are being returned. Rental, vacancy and cap rates have been preliminarily established. Commercial sales and listings are being analyzed.

Administrator Durkin reported on the 2020 Fairfield Revaluation stating that inspections are complete, sales analysis is ongoing and preliminary values are in progress.

Livingston Tax Assessor Lidia Dumytsch reported that second inspection notices have been mailed and appointments are being set up. ASI is working on analysis of values and the Revaluation is on schedule.

9. STATUS OF REVALUATIONS: 2021 NORTH CALDWELL, NUTLEY & ROSELAND

- 2021, North Caldwell Tax Assessor George Librizzi reported that the revaluation for North Caldwell is ahead of schedule, maps have been approved by the State and he is waiting for signatures on the contract.
- 2021, Nutley Tax Assessor Edmund Brown reported that the Revaluation Contract has been signed and the start date for inspections is November 2019.
- 2021, Roseland Tax Assessor Kevin Esposito stated that the Revaluation is on schedule, tax maps have been approved and the Revaluation Contract will be awarded by October 15, 2019.

10. UPDATE REVALUATIONS: 2022 EAST ORANGE & WEST ORANGE, 2023 NEWARK, 2024 IRVINGTON & ORANGE

- 2022, East Orange Tax Assessor Romal Bullock reported that they are working on the Tax Maps which should be submitted to the State in a few weeks.
- 2022, West Orange Tax Assessor Kevin Dillon reported that West Orange, who is opposing the Revaluation, sent a letter to the State regarding a telephone conference of the matter scheduled for October 2, 2019. He stated that West Orange feels they do not meet the criteria for a Revaluation.

Administrator Durkin requested a copy of the letter to the State which she was not informed about.

2023, Newark Tax Assessor Aaron Wilson reported that the tax maps were being updated for submission to the State, which he anticipates, will be within the first quarter of 2020. Upon approval of the tax maps, the specifications will be sent to the Newark Law Department for review.

2024, Irvington Tax Assessor Sylvia Forbes stated she had nothing to report as of today's meeting.

2024, Orange Tax Assessor Christopher Murray reported that the Orange Revaluation may be pushed up to the year 2021 however, tax maps must be updated.

Administrator Durkin informed the Assessors in the towns slated for revaluations in the year 2022 and beyond that they must submit written monthly reports regarding the progress of their respective revaluations.

11. STATUS OF DEEDS

As of September 19, 2019, 4,152 deeds have been processed that is approximately 180 less than at the same time period last year. It was explained that there have been problems with the Vital Computer System's down time due to issues with Vital's server.

12. NJ LEAGUE OF MUNICIPALITIES

The New Jersey League of Municipalities is scheduled for the week of November 18, 2019. At this time, Commissioner Johnson and Tax Administrator Durkin are the only two who will be attending the conference.

13. PUBLIC SPEAKERS

None

14. NEW BUSINESS

Tax Administrator Durkin discussed a letter from Vital Computer Company stating its termination with BRT as of 9/30. She reported that in the contract between Vital and the Essex County Tax Board it is specifically stated that BRT is part of that contract. It was also mentioned that Rob Vance had discussions with Vital that would insure that BRT would remain until **February 2020.** Note that nothing has been placed in writing and Administrator Durkin would like to have this in hand, however she is confident that our contract is valid with respect to BRT.

George Librizzi reported that he and a group of individuals met with Patty Wright and her staff at the Division of Taxation to discuss removing certain sales for the usable sales list that is the basis for establishing ratios. George felt it was a productive meeting and is waiting for a final response from the Division of Taxation. Much discussion followed with regard to the usability of specific sales in the study.

South Orange Tax Assessor Ellen Malgieri reported that the Annual Assessor's Christmas Party will be held at The Manor on Friday, December 13, 2019.

15. ADJOURNMENT

At 10:05 AM a motion to adjourn was made by Commissioner DeFuria, Seconded by Commissioner Matarazzo, all in favor motion passed.

Respectfully Submitted Joan Codey Durkin, Tax Administrator

JCD/el