ESSEX COUNTY BOARD OF TAXATION BOARD MEETING AGENDA

Thursday, March 4, 2021 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.** Approval of February 2021 Minutes
- **3.** Approve Overrides: Montclair, Newark & Verona
- **4.** Motion to Approve Appeals: Settlement Stipulations, Assessor Appeals, Withdrawals
- **5.** Filing of Tax List For Extension Town: Essex Fells
- **6.** Update of 2021 Preliminary Equalization Table
- 7. Municipal Revaluation Statistics
- **8.** Update of Revaluations: 2022 East Orange, North Caldwell, Nutley, Orange & Roseland, 2023 Newark, 2024 Irvington, 2025 West Orange
- **9.** Update of Deeds
- **10.** Reminder: Appeal Deadline Thursday, April 1 st, Reassessment Town Essex Fells, Monday, May 3 rd
- 11. Update of Appeals/ Hearing Schedule
- 12. Public Speakers
- 13. New Business
- 14. Adjournment

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

^{*} AGENDA MAY BE AMENDED PRIOR TO BOARDMEETING *

A meeting of the Essex County Board of Taxation was held on Thursday, March 4, 2021 at 9:10 AM at its office located at 50 South Clinton Street, East Orange, New Jersey.

1. **ROLL CALL**

President O'Brien, Commissioners Grodman, Johnson, Matarazzo and Tax Administrator Durkin were present. Commissioner DeFuria was present via phone.

2. APPROVAL OF FEBRUARY 2021 MINUTES

A motion to approve the minutes of February 2021 was made by Commissioner Matarazzo, Seconded by Commissioner Grodman, all in favor motion approved.

3. APPROVAL OF OVERRIDES: MONTCLAIR, NEWARK & VERONA

A motion to approve overrides for Montclair, Newark & Verona was made by Commissioner Matarazzo, Seconded by Commissioner Grodman, all in favor motion approved.

4. MOTION TO APPROVE APPEALS: SETTLEMENT STIPULATIONS, ASSESSOR APPEALS, WITHDRAWALS

A motion to approve Appeals, Settlement Stipulations, Assessor Appeals, and Withdrawals was made by Commissioner Johnson, Seconded by Commissioner Grodman, all in favor motion approved.

5. FILING OF TAX LIST FOR EXTENSION TOWN: ESSEX FELLS

Essex Fells filed the 2021 Tax List on Friday, February 26, 2021.

6. UPDATE OF 2021 PRELIMINARY EQUALIZATION TABLE

Both the Preliminary and Final Equalization Tables will be presented at the April 8, 2021 meeting.

7. MUNICIPAL REVALUATION STATISTICS

Copy of statistics reflect that two towns, Cedar Grove and West Caldwell, are eligible for revaluation even though their ratios are above 90%. It has been over 10 years since the last revaluation in those two towns. Essex Fells is missing its ratio from the report due to their late filing of their reassessment.

8. UPDATE OF REVALUATIONS: 2022 EAST ORANGE, NORTH CALDWELL, NUTLEY, ORANGE & ROSELAND, 2023 NEWARK, 2024 IRVINGTON, 2025 WEST ORANGE

2022 East Orange Assessor Romal Bullock was not present at the meeting so Tax Administrator Durkin commented that the revaluation contract had been approved and the revaluation company had leased space for their offices.

North Caldwell Assessor George Librizzi was not present at the meeting so Tax Administrator Durkin reported that introduction letters from the revaluation company PPA and inspections are to begin in the spring of this year. North Caldwell has approximately 2,200 line items.

Nutley Assessor Edmund Brown was present at the meeting along with Rob Brescia, Project Manager from ASI, and stated that Chapter 91 forms were mailed out to commercial properties and analysis has begun. Inspections have not yet started and he will meet with Tom Evans, Commissioner in Nutley and ASI to discuss plans to begin inspections. Commissioner Evans was unavailable to attend today's meeting and was to call in after a scheduled meeting, however the meeting adjourned before his call. Edmund will report at the next meeting the plans for revaluation.

Orange Assessor Chris Murray was present at the meeting and stated that the tax maps are at the State for review. PPA responded to the bid for revaluation and the Law Department is reviewing the submission. Orange has approximately 5,100 line items.

Roseland Assessor Kevin Esposito and town attorney Jim Esposito (no relationship) were present at the meeting and expressed Roseland's desire to extend the revaluation date from 2022 to 2023 due to the Becker Farm redevelopment project that has not yet been approved and will certainly have an impact on revaluation. The Roseland Municipal Council will have to submit a Resolution asking for an extension of the revaluation to the Tax Board who will then submit a Resolution to the State for their approval in extending the date from 2022 to 2023. Roseland has a ratio of 92.50%, however their last revaluation was in 2010.

2023 Newark Assessor Aaron Wilson was present at the meeting and reported that the RFP was in the Newark Law Department for review and the tax maps are progressing. Tax Administrator Durkin and George Librizzi will meet with Aaron and discuss a plan for extending the revaluation time schedule. A Resolution from the Newark Municipal Council will be necessary asking for an extension of time for the revaluation and a report to the Tax Board will be made at the April 8th meeting.

2024 Irvington Assessor Silvia Forbes was not present at the meeting. A report submitted by her indicated that the tax maps were being updated. 2025 West Orange Assessor Kevin Dillon was not present at the meeting and his submitted report indicated that the tax maps are being updated and he is continuing to follow the consent agreement timeline.

9. **UPDATE OF DEEDS**

As of February 1, 2021 nine thousand nine hundred thirty three deeds have been processed which is one thousand one hundred less than at the same time period last year.

10. REMINDER: APPEAL DEADLINE – THURSDAY, APRIL 1 ST. REASSESSMENT TOWN- ESSEX FELLS, MONDAY, MAY 3 RD

President O'Brien reminded the Commissioners and Assessors in attendance of the deadline and hearing dates for appeals. The appeal hearings will begin on April 8th and be ongoing on fast track due to the Tax Board moving its location from East Orange to Newark There will be no adjournments and she asked all Assessors to start work on appeals ASAP. Tax Administrator Durkin is working on a timeline for the move to Newark.

11. UPDATE OF APPEALS/HEARING SCHEDULE

As of Monday, March 1, 2021 two hundred thirty eight appeals have been filed at the Tax Board.

12. PUBLIC SPEAKERS

None

13. **NEW BUSINESS**

None

14. **ADJOURNMENT**

A motion to adjourn the meeting at 9:35 AM was made by Commissioner Johnson, Seconded by Commissioner Matarazzo, all in favor motion approved.

Respectfully Submitted Joan Codey Durkin, Tax Administrator

JCD/el