

ESSEX COUNTY BOARD OF TAXATION
BOARD MEETING
AGENDA
Thursday, December 16, 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.

ROLL CALL

1. **ROLL CALL**
2. Approval of November 4, 2021 Minutes
3. Resolution: Tax Appeal Hearings
4. 2021 Abstract of Ratables and Added Omitted Abstract
5. Update of Revaluations: 2022 East Orange, North Caldwell, Nutley, Orange, 2023 Roseland, 2024 Irvington, 2025 Newark & West Orange
6. Update of Deeds
7. January 10, 2022 Board Meeting Date Change to January 13, 2022
8. Public Speakers
9. New Business
10. Motion to go to Added/Omitted Hearings
11. Motion to go back on record
12. Motion to approve Judgments heard today, December 16, 2021
13. Adjournment

COMMISSIONERS

PRESENT

ABSENT

<i>Matarazzo, President</i>	<i>X</i>
<i>DeFuria</i>	<i>X</i>
<i>Grodman</i>	<i>X</i>
<i>Johnson</i>	<i>X</i>
<i>O'Brien</i>	<i>X</i>
<i>Admin. Durkin</i>	<i>X</i>

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

A meeting of the Essex County Board of Taxation was held on Thursday, December 16, 2021 at 9:14 AM at its office located at 495 Dr. Martin Luther King, Jr. Blvd., Newark, New Jersey

1. ROLL CALL

President Matarazzo, Commissioners DeFuria, Grodman, Johnson, O'Brien and Tax Administrator Durkin were present at the meeting.

2. APPROVAL OF NOVEMBER 4, 2021 MINUTES

A motion to approve the November 4, 2021 minutes was made by Commissioner Grodman, Seconded by Commissioner O'Brien, Commissioner DeFuria abstained, all in favor motion approved.

3. RESOLUTION: TAX APPEAL HEARINGS

A motion to approve the Resolution for Tax Appeal Hearings was made by Commissioner DeFuria, Seconded by Commissioner O'Brien, all in favor motion approved.

4. 2021 ABSTRACT OF RATABLES AND ADDED/OMITTED ABSTRACT

A motion to approve the 2021 Abstract of Ratables and Added/Omitted Abstract was made by Commissioner Grodman, Seconded by Commissioner O'Brien, all in favor motion approved.

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

The East Orange representative from Tyler Technologies (Revaluation Contractor) reported that all parcels had been inspected and a commercial model is being prepared. Taxpayer hearings on value will be held in January and February 2022. He asked that the 2022 Tax List be extended until March 1, 2022 at which time Tax Administrator Durkin stated she was concerned about the timeline. She suggested that Tyler and Tax Assessor Romal Bullock give an updated report at the January Tax Board meeting and at that meeting the filing deadline will be discussed. Tax Assessor Romal Bullock reported that all valuations on residential properties are complete however Tyler is still working on the commercial properties.

North Caldwell Tax Assessor George Librizzi reported that North Caldwell is moving along with the revaluation. There has been a good response from the third and final request letters for inspections. He is requesting a one-month extension on filing the 2022 Tax List which will be revisited after an update at the January 13, 2022 Tax Board Meeting.

Nutley Tax Assessor Edmund Brown reported not so good news about the Nutley revaluation. Only 30% of the residential properties have been inspected and while a second vaccinated inspector was added by ASI, one inspector is out ill. Although they are down to one inspector ASI told Ed that

they are hoping to add 2 or 3 additional inspectors in January. No commercial properties have been inspected and they are incredibly behind, and he is worried about the revaluation being on time for year 2022.

Tax Administrator Durkin commented that she is concerned about the ratios in Nutley and Irvington. Nutley and Irvington officials will be invited to the January 13, 2022 Board Meeting.

Orange Tax Assessor Chris Murray reported that all commercial properties have been inspected and the revaluation company is moving on to the residential properties. He stated that the entry rate is still low. Tax Administrator Durkin explained that the revaluation was moved up to 2022 at the request of the City of Orange and the timeline will be revisited at the January 10, 2022 Board Meeting.

Roseland Tax Assessor Kevin Esposito was not present at the meeting but reported that Chapter 91's have been mailed to commercial properties and inspections are to begin in early 2022.

Irvington Tax Assessor Silvia Forbes reported that she gave the names of several revaluation companies to her CFO along with the previous revaluation's RFP for wording for the new RFP. She also contacted Don Smith from Civil Solutions to communicate with the CFO for contract for the Tax Maps. Tax Administrator Durkin expressed her concern over the Tax Maps now being out of time for submission to the State for approval.

Newark Tax Assessor Aaron Wilson reported that the Tax Maps are almost complete and spoke with Matt Loyer at the States Tax Map Division on revisions. He also has rewritten the RFP and it is in the City's Law Department for review and anticipates it will go out to bid in January 2022.

West Orange Tax Assessor Kevin Dillon reported that the Tax Maps are in good condition and Civil Solutions is the vendor. He is working on the Bonding and RFP.

6. UPDATE OF DEEDS

As of December 14, 2021, seven thousand nine hundred seventy-six (7,976) deeds have been processed. The Division of Taxation wants sales listings weekly instead of monthly so all Municipal Tax Assessors will receive a sales listing every Monday to comply with the States new schedule.

7. JANUARY 10, 2022 BOARD MEETING DATE CHANGED TO JANUARY 13, 2022

A motion to change the Board Meeting Date from January 10, 2022 to January 13, 2022 was made by Commissioner Grodman, Seconded by Commissioner Johnson, all in favor motion approved.

8. PUBLIC SPEAKERS

West Caldwell Tax Assessor Richard Hamilton reported that West Caldwell filed an appeal against the 2022 Ratio. He met with the Deputy Attorney General and produced a 40-page document explaining why the one commercial sale which skewed West Caldwell's ratio from 91% to 77%

should be changed to a non-usable sale. The State agreed to mark the sale as non-usable and he is waiting for the Director of the Division of Taxation to sign the settlement and the 2022 West Caldwell Ratio will be 88.46%.

Cedar Grove Tax Assessor Richard Hamilton requested an extension for filing the 2022 Tax List until January 31, 2022 due to a problem valuing 168 condominium units on the new BRT software system. A motion to extend the filing of Cedar Grove's 2022 Tax List until January 31, 2022 was made by Commissioner Grodman, Seconded by Commissioner O'Brien, all in favor motion approved.

Tax Administrator Durkin will be asking all Municipal Assessors to comment on any changes or improvements to the BRT software programs at the January 2022 Tax Board Meeting.

9. NEW BUSINESS

None

10. MOTION TO GO TO ADDED/OMITTED HEARINGS

A motion to go to Added/Omitted Hearings was made by Commissioner Johnson, Seconded by Commissioner DeFuria, all in favor motion approved.

11. MOTION TO GO BACK ON RECORD

A motion to go back on record was made by Commissioner O'Brien, Seconded by Commissioner DeFuria, all in favor motion approved.

12. MOTION TO APPROVE JUDGMENTS HEARD TODAY, DECEMBER 16, 2021

A motion to approve Judgments heard today, December 16, 2021 was made by Commissioner DeFuria, Seconded by Commissioner O'Brien, all in favor motion approved.

13. ADJOURNMENT

A motion to adjourn the meeting at 11:45 AM was made by Commissioner DeFuria, Seconded by Commissioner O'Brien, all in favor motion approved.

Respectfully Submitted
Joan Codey Durkin, Tax Administrator

JCD/el