# ESSEX COUNTY BOARD OF TAXATION BOARD MEETING AGENDA

Thursday, January 13, 2022 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 December 16, 2021 Minutes
- **3.** File 2022 Tax List
- **4.** Update of Revaluations: 2022 East Orange, North Caldwell, Nutley, Orange, 2023 Roseland, 2024 Irvington, 2025 Newark & West Orange
- 5. Update of Deeds
- **6.** Public Speakers
- 7. Daniel's Law
- **8.** Senate Bill 1149
- **9.** New Business
- 10. Adjournment

<u>COMMISSIONERS</u>	<u>PRESENT</u> <u>ABSEN</u>	<u>T</u>
Matarazzo, President	$\boldsymbol{X}$	
DeFuria	X (via phone)	
Grodman	$\boldsymbol{X}$	
Johnson	$\boldsymbol{X}$	
O'Brien	X (via phone)	
Administrator Durkin	X	

A meeting of the Essex County Board of Taxation was held on Thursday, January 13, 2022 at 9:15 AM at its office located at 495 Dr. Martin Luther King, Jr., Blvd., Newark, New Jersey.

#### 1. ROLL CALL

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

# 2. APPROVAL OF DECEMBER 16, 2021 MINUTES

A motion to approve the minutes of December 16, 2021 was made by Commissioner Grodman, Seconded by Commissioner Johnson, all in favor motion approved.

#### 3. FILE 2022 TAX LIST

The following Municipalities have filed their respective 2022 Tax Lists: Belleville, Caldwell, Essex Fells, Fairfield, Glen Ridge, Maplewood, Montclair, Roseland, South Orange, Verona and West Caldwell. The following Municipalities have not filed their respective 2022 Tax Lists: Bloomfield, Cedar Grove, East Orange, Irvington, Livingston, Millburn, Newark, North Caldwell, Nutley, Orange and West Orange. A motion to approve the extension of filing the following Municipalities: 2022 Tax List for Cedar Grove until January 31, 2022, Newark January 14, 2022, Orange March 1, 2022, East Orange February 15, 2022 and North Caldwell until February 24, 2022 was made by Commissioner Johnson, Seconded by Commissioner Grodman, all in favor motion approved.

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

East Orange Tax Assessor Romal Bullock was not present at the meeting, however according to the monthly report filed by Tyler Technologies they are turning over remaining residential files to the assessor for review on January 14, 2022. They will finish reviewing commercial & exempt properties and discuss informal reviews with assessor about phone hearings and virtual meetings due to COVID-19 restrictions.

North Caldwell Tax Assessor George Librizzi was present at the meeting and reported that the town is in the final stage of reviewing and making adjustments on properties and is therefore requesting an extension until February 24, 2022 to file the Tax List.

Nutley Tax Assessor Edmund Brown reported that ASI has added additional inspectors from 2 to 7 and they are making progress with the residential properties. He also stated that he does not think the revaluation can be completed this year and suggests that a

one-year extension will be requested. Tax Administrator Durkin said she will speak to the Administration in Nutley and ask that the request for a one-year extension by the Governing Body be made in writing to the Essex County Board of Taxation.

Orange Tax Assessor Christopher Murray was present at the meeting and reported that the Revaluation is 99% complete. Entry to properties has been a problem and the rate is low. Valuation letters will be mailed out and they are anticipating a response from taxpayers to allow entry. He is also requesting an extension to file the 2022 Tax List until March 1, 2022.

Roseland Tax Assessor Kevin Esposito was not present at the meeting, so his report was read into the record, which stated that inspections will begin in early spring. He anticipates that taxpayers will be reluctant to allow interior inspections, and PPA is continuing to gather sales information.

Irvington Tax Assessor Silvia Forbes was not present at the meeting and Tax Administrator Durkin stated that she will ask the Mayor and CFO of Irvington to attend a future meeting to discuss the holdup of a mapping contract and to see if an RFP has been prepared.

Newark Tax Assessor Aaron Wilson was present at the meeting and reported that the RFP was in the Newark Law Department for review and he anticipated the bid for revaluation will be out either by the end of this month or the beginning of next month.

West Orange Tax Assessor Kevin Dillon was not present at the meeting, so his report was read into the record which stated that they are working on the Tax Maps and are adhering to the consent order.

#### 5. UPDATE OF DEEDS

As of January 12, 2022, Eight thousand nine hundred and eight deeds have been processed.

## 6. PUBLIC SPEAKERS

West Caldwell Tax Assessor Richard Hamilton explained the basis for his ratio appeal. He explained that he was successful in having the Division of Taxation reverse a usable industrial sale to non-usable status. He is waiting for the Director of the Division of Taxation to sign the settlement agreement that will increase West Caldwell's ratio from 77.32% to 88.46%. If the stipulation is not signed by end of week Judge Novin will schedule a trial date.

#### 7. DANIEL'S LAW

Tax Administrator Durkin explained Daniel's Law to the Board Members and the effect it will have on the records of the Essex County Tax Board.

## 8. **SENATE BILL 1149**

Tax Administrator Durkin explained the Bill that has to do with vacant and abandoned property within a Municipality. The owner must register and pay a \$250 fee and maintain the property or else it is subject to a daily penalty and fine.

## 9. NEW BUSINESS

None

## 10. ADJOURNMENT

A motion to adjourn the meeting at 9:45 AM was made by Commissioner Johnson, Seconded by Commissioner Grodman, all in favor motion approved.

Respectfully Submitted, Joan Codey Durkin, Tax Administrator