

**ESSEX COUNTY BOARD OF TAXATION
BOARD MEETING
AGENDA
Thursday, November 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 October 7, 2021 Minutes
3. Approve Tax Rates: Caldwell
4. Resolution: Tax Appeal Hearings
5. Update of Added/Omitted Appeals
6. 2021 Abstract of Ratables and Added Omitted Abstract
7. Appealing 2022 Ratio: West Caldwell
8. Update of Revaluations: 2022 East Orange, North Caldwell, Nutley, Orange, 2023 Roseland, 2024 Irvington, 2025 Newark & West Orange
9. Application for Chapter 251 Compliance Plan:
10. Update of Deeds
11. Board Meeting Thursday, December 16, 2021 at 9:00 am & Added/Omitted Hearings at 10:00 am
12. Public Speakers
13. New Business
14. Adjournment

COMMISSIONERS

PRESENT

ABSENT

MATARAZZO, PRESIDENT

X

X

DEFURIA

GRODMAN

X

JOHNSON

X

O'BRIEN

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 4, 2021 at 9:20 AM at its office located at 495 Dr. Martin Luther King, Jr., Blvd., Newark, New Jersey.

1. ROLL CALL

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

2. APPROVAL OF OCTOBER 7, 2021 MINUTES

A motion to approve the minutes of October 7, 2021 was made by Commissioner O'Brien, Seconded by Commissioner Grodman, all in favor motion approved.

3. APPROVE TAX RATE: CALDWELL

A motion to approve the tax rate for Caldwell was made by Commissioner Grodman, Seconded by Commissioner O'Brien, all in favor motion approved.

4. RESOLUTION: TAX APPEAL HEARINGS

Discussion on changes to the Tax Appeal Form i.e. taxpayer to attend hearing, submit appeal on evidence etc., also under discussion was whether to adjourn matter until the Tax Assessor has the right to inspect the subject property. This resolution will be voted on December 16, 2021.

5. UPDATE OF ADDED/OMITTED APPEALS

It was reported that as of today's date three (3) Assessor Appeals have been filed with two (2) in Nutley and one (1) in North Caldwell. The filing deadline is December 1, 2021 and most of the phone calls to the office have been about expiring tax abatements.

6. 2021 ABSTRACT OF RATABLES AND ADDED/OMITTED ABSTRACT

Due to the lack of information from the City of Newark pertaining to their SIDS Districts this office was unable to prepare the Abstract of Ratables and Added/Omitted Abstract. The Abstracts will hopefully be submitted at the December 16, 2021 meeting.

7. APPEALING 2022 RATIO: WEST CALDWELL

West Caldwell is in the process of finalizing paperwork. Newark will not challenge its ratio, and the board is still waiting to hear from other municipalities.

8. 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, Tyler Technologies did submit a detailed report. There was a slight problem with commercial property inspections but the revaluation is still expected to be completed on time.

North Caldwell Tax Assessor George Librizzi reported the revaluation is on time as scheduled. The revaluation company has completed the 1st attempt at inspections and is in the process of doing 2nd and 3rd attempt inspections and value letters will be mailed in December.

Nutley Tax Assessor Edmund Brown was not present at the meeting and his written report indicated that ASI has added vaccinated inspectors and expects to have five to six additional inspectors in December. A letter will be mailed to taxpayers making them aware of the consequences of not having an interior inspection conducted. ASI has completed 25% of first visits with an approximate entry rate of 55%.

Orange Tax Assessor Christopher Murray reported that 30% of residential properties and half of the commercial properties have been inspected. They are receiving income and expense statements on commercial properties and field representatives are measuring and inspecting commercial properties. There is a less than 10% entry rate.

Roseland Tax Assessor Kevin Esposito was not present at the meeting, his written report indicated that PPA is reviewing the Chapter 91's as well as receiving back further statements from exempt properties. Plans to begin inspection in March are still in the works.

Irvington Tax Assessor Silvia Forbes appeared at the meeting along with the Revenue & Finance Director Faheem Ra'Oof. Tax Administrator Durkin expressed her concern as to the progress of Irvington's tax map schedule along with final specifications for the Irvington revaluation and that no RFP has been prepared to date. With over 10,000 inspections to be completed, she sees a problem to meet the completion date. Director Ra'Oof said he was aware of the roadblock with the old vendor not turning over the tax maps to Civil Solutions and he would turn the matter over to his Legal Department. The timeline stated by Tax Administrator Durkin was 60 days to produce a bonding ordinance and RFP. Tax Administrator Durkin suggested inviting Mayor Vass to the December Tax Board Meeting.

Newark Tax Assessor Aaron Wilson was present at the meeting and reported that the tax maps are being worked on. He is waiting to see if Newark will finance the revaluation without a bonding ordinance or if a bonding ordinance is necessary. He expects to have a draft RFP prepared prior to the end of this year. Tax Administrator Durkin expressed concern about the inspections of 50,000 properties being performed in time for the 2025 revaluation year.

West Orange Tax Assessor Kevin Dillon was present at the meeting and reported that the tax maps are being updated and he is continuing to follow the timeline for the 2025 revaluation.

9. APPLICATION FOR CHAPTER 251 COMPLIANCE PLAN

None to report currently.

10. UPDATE OF DEEDS

As of November 3, 2021, nine hundred forty-six deeds have been entered.

11. BOARD MEETING THURSDAY, DECEMBER 16, 2021 AT 9:00 AM & ADDED/OMITTED HEARINGS AT 10:00 AM

President Matarazzo reminded the Commissioners of the scheduled date for the board meeting and hearings of Added/Omitted appeals.

12. PUBLIC SPEAKERS

None

13. NEW BUSINESS

None

14. ADJOURNMENT

A motion to adjourn the meeting at 10:02 AM was made by Commissioner Johnson, seconded by Commissioner O'Brien, all in favor meeting adjourned.

Respectfully Submitted
Joan Codey Durkin, CTA
Tax Administrator