

****Tracey from BRT will be giving training to Assessors please bring your laptops****

**ESSEX COUNTY BOARD OF TAXATION
BOARD MEETING
AGENDA**

**Thursday, October 7, 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 June 3, 2021 & September 14, 2021 Minutes
3. Accept AA/OA Books Filed/Roll Call
4. Approve Tax Rates: Belleville, Fairfield, Irvington, Livingston, Newark & West Orange
5. Update 2021 Abstract of Ratables & Added Omitted Abstract
6. Update Revaluations: 2022 East Orange, North Caldwell, Orange, 2023 Roseland, 2024 Irvington, 2025 West Orange
7. Nutley 2022 Revaluation Update
8. Resolution: Newark Changing Reval Year to 2025
9. Status of Deeds
10. New Ratios 2022
11. Jeff Otteau Seminar
12. Public Speakers
13. New Business
14. Adjournment

COMMISSIONERS

PRESENT

ABSENT

MATARAZZO, PRESIDENT	X	
DEFURIA	X (via phone)	
GRODMAN	X	
JOHNSON	X	
O'BRIEN	X	
ADMIN. DURKIN	X	

AGENDA MAY BE AMENDED PRIOR TO BOARD MEETING

A meeting of the Essex County Board of Taxation was held on Thursday, October 7, 2021 at 9:30 AM at its office located at 495 Dr. Martin Luther King, Jr. Blvd., Newark, New Jersey

1. ROLL CALL

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

2. APPROVAL OF JUNE 3, 2021 & SEPTEMBER 14, 2021 MINUTES

A motion to approve the minutes of June 3, 2021 was made by Commissioner O'Brien, Seconded by Commissioner Grodman, Commissioner DeFuria voted by phone all in favor motion approved. Noted Commissioner Johnson abstained. A motion to approve the minutes for September 14, 2021 was made by Commissioner Grodman, Seconded by Commissioner Johnson, all in favor motion approved.

3. ACCEPT AA/OA BOOKS FILED ROLL CALL

A/O Books filed: Belleville, Bloomfield, Cedar Grove, East Orange, Essex Fells, Fairfield, Glen Ridge, Irvington, Livingston, Maplewood, Millburn, Montclair, Newark, North Caldwell, Nutley, Orange, Roseland, South Orange, Verona, West Caldwell, West Orange. Not filed: Caldwell.

4. APPROVE TAX RATES: BELLEVILLE, FAIRFIELD, IRVINGTON, LIVINGSTON, NEWARK & WEST ORANGE

A motion to approve Tax Rates: Belleville, Fairfield, Irvington, Livingston, Newark and West Orange was made by Commissioner O'Brien, Seconded by Commissioner Grodman, all in favor motion approved. Note: Caldwell does not have a tax rate as yet, the budget was introduced and will be voted on October 12, 2021.

5. UPDATE 2021 ABSTRACT OF RATABLES & ADDED OMITTED ABSTRACT

The Abstract of Ratables & Added Omitted Abstract will be presented at the November 2021 meeting.

6. UPDATE REVALUATIONS: 2022 EAST ORANGE, NORTH CALDWELL, ORANGE, 2023 ROSELAND, 2024 IRVINGTON, 2025 WEST ORANGE

East Orange Assessor Romal Bullock was accompanied by John Marks (Tyler Technologies) who reported that residential properties are completed as of October 1, 2021 and commercial properties are 75% complete and will be totally completed by October 15, 2021. The revaluation is on schedule and will be filed on time.

North Caldwell Assessor George Librizzi reported approximately 2,226 residential properties and 16 commercial properties have been inspected to date. Second and third recall inspections are under way and the revaluation will be completed on time.

Orange Assessor Christopher Murray reported that 21% of residential properties and 12% of commercial properties have been completed. PPA had a late start but should complete on time or may need an extension past January 10, 2022. PPA will report the status for completion at the December meeting.

Roseland Assessor Kevin Esposito reported inspections are to begin in the spring and foresees no delays for completion on time.

Irvington Assessor Silvia Forbes reported the Tax Maps are being worked on by Civil Solutions. Administrator Durkin asked about the status of the RFP and stated the Township of Irvington will be invited to attend the January Tax Board Meeting to discuss the revaluation schedule.

West Orange Assessor Kevin Dillon reported that Civil Solutions is working on their tax maps.

7. NUTLEY 2022 REVALUATION UPDATE

Nutley Assessor Edmund Brown along with Nutley Commissioner Tom Evans and Rob Brescia (ASI) reported that the Nutley revaluation only had 27% of inspections completed. This is due to the fact that the Town of Nutley has imposed restrictions on ASI that only vaccinated inspectors are to be allowed to do exterior and interior inspections. Commissioner Evans stated that the slowness of the project was due to the number of COVID cases in 2020 compared to those reported cases in 2021 and the reluctance of property owners to allow non-vaccinated inspectors into properties. Rob Brescia reported that ASI is advertising for vaccinated inspectors and has been interviewing and training candidates. Administrator Durkin expressed concern that there has not been a revaluation since 2006. Several remedies were suggested by President Matarazzo and Commissioners Johnson and Grodman such as allowing unvaccinated inspectors to measure the exterior of properties, sending a strong letter to taxpayers making them aware of the consequences of not allowing inspectors into their properties and the effect it would have on property values. Zoom inspections was another area that could be explored.

8. RESOLUTION: NEWARK CHANGING REVAL YEAR TO 2025

The Resolution was read by President Matarazzo to approve the Resolution changing Newark's revaluation year to 2025. A motion to approve the Resolution

was made by Commissioner O'Brien, Seconded by Commissioner Johnson, all in favor motion approved.

9. STATUS OF DEEDS

As of October 7, 2021, Four Thousand Five Hundred and Fourteen deeds have been filed and there are Nine Hundred and Nine outstanding.

10. NEW RATIOS 2022

The 2022 Ratios were distributed to the Commissioners. A discussion followed with concern for the drop in several towns. A brief discussion followed as to the way the ratios are calculated by the State Division of Taxation. West Caldwell will appeal their ratio and Newark probably will not challenge this year.

11. JEFF OTTEAU SEMINAR

Information from the Jeff Otteau seminar was discussed including that the forecast in Essex County for 2022 shows a 12% - 16% increase in sales prices.

Administrator Durkin discussed Chapter 136 that appears on the NJ Portal regarding Tax Appeals filed by petitioners submitting on evidence and not attending hearings. A resolution will be presented at the November Tax Board meeting regarding Zoom hearings.

12. PUBLIC SPEAKERS

None

13. NEW BUSINESS

None

14. ADJOURNMENT

A motion to adjourn the meeting at 10:35 AM was made by Commissioner O'Brien, Seconded by Commissioner Grodman, all in favor motion approved.