# ESSEX COUNTY BOARD OF TAXATION BOARD MEETING AGENDA

Thursday, April 7, 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 March 2022 minutes
- 3. Adopt 100% Resolution
- **4.** Approve Overrides: Newark & Roseland
- **5.** *Motion to approve all Judgments up to April 7, 2022: Stipulations and Withdrawals presented at meeting.*
- **6.** Update of 2021 Preliminary Equalization Table/Final Equalization Table
- 7. Regulated Criteria for Revaluation: Maplewood & South Orange
- **8.** Update of Revaluations: 2023 Nutley & Roseland, 2024 Irvington, 2025 Newark & West Orange
- **9.** Status of Deeds
- **10.** Status of Appeals
- **11.** *Update of Hearings*
- **12.** *New Business*
- 13. Adjournment

<u>COMMISSIONERS</u>	<u>PRESENT</u>	<u>ABSENT</u>
MATARAZZO, JR., PRESIDENT	X	
<b>DEFURIA</b>		X
GRODMAN	X	
JOHNSON		X
O'BRIEN	X	
ADMIN. DURKIN	X	

<sup>\*</sup> AGENDA MAY BE AMENDED PRIOR TO BOARD MEETING\*

A meeting of the Essex County Board of Taxation was held on Thursday, April 7, 2022, 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, and Tax Administrator Durkin were present at the meeting. Commissioners DeFuria and Johnson were absent.

#### 2. APPROVAL OF MARCH 2022 MINUTES

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

#### 3. ADOPT 100% RESOLUTION

A motion to adopt a 100% Resolution was made by Commissioner Grodman, Seconded by Commissioner O'Brien, all in favor motion approved.

#### 4. APPROVE OVERRIDES: NEWARK & ROSELAND

A motion to approve overrides for Newark and Roseland was made by Commissioner O'Brien, seconded by Commissioner Grodman, all in favor motion approved.

## 5. MOTION TO APPROVE ALL JUDGMENTS UP TO APRIL 7, 2022: STIPULATIONS AND WITHDRAWALS PRESENTED AT MEETING

A motion to approve all judgments up to April 7, 2022: Stipulations and withdrawals presented at meeting was made by Commissioner Grodman, Seconded by Commissioner O'Brien, all in favor motion approved.

#### 6. UPDATE OF 2021 PRELIMINARY EQUALIZATION TABLE/FINAL EQUALIZATION TABLE

The 2021 Preliminary Table/Final Equalization Table will be presented for approval at the May 2, 2022 Board Meeting.

#### 7. REGULATED CRITERIA FOR REVALUATION: MAPLEWOOD & SOUTH ORANGE

The regulated criteria for revaluation for Maplewood and South Orange was submitted to the Commissioners for their review. Maplewood and South Orange will complete their revaluations simultaneously because they share a school district.

### 8. UPDATE OF REVALUATIONS: 2023 NUTLEY & ROSELAND, 2024 IRVINGTON, 2025 NEWARK AND WEST ORANGE

Nutley Tax Assessor Edmund Brown stated that 89% of residential properties have been inspected and should be completed by the end of this month. Commercial inspections are to

commence this week and the goal for completion and submission of the revaluation is January 10, 2023.

Roseland Tax Assessor Kevin Esposito was not present at the meeting. Tax Administrator Durkin read his report into the record that stated sample letters of notification to taxpayers are being reviewed by the Administration and once approved the letters will be mailed and inspection of properties will begin.

Irvington Tax Assessor Silvia Forbes reported that the CFO for Irvington has been in touch with Civil Solutions concerning the tax maps and he is also working on the RFP. Tax Administrator Durkin advised Tax Assessor Forbes that the revaluation timeline needed to be updated.

Newark Tax Assessor Aaron Wilson was not present at the meeting. Frank Dalessio, Chief Assistant Tax Assessor for Newark reported that the tax maps are being updated. Tax Administrator Durkin read Tax Assessor Wilson's report that stated the draft RFP was sent to the Finance Department and as soon as the final RFP is completed by the Law Department it will be advertised for bid.

West Orange Tax Assessor Kevin Dillon reported that the tax maps are being updated and his office staff is working on updating the commercial property record cards.

#### 9. STATUS OF DEEDS

As of March 25, 2022, twelve thousand four hundred fifty deeds have been keyed into the system.

#### **10. STATUS OF APPEALS**

As of April 6, 2022, one thousand three hundred thirty-one tax appeals have been received.

#### 11. UPDATE OF HEARINGS

Tax Appeal hearings are scheduled to start on April 28, 2022. Tax Court Pending Cases have been scheduled for May 2, 2022. All cases will be scheduled and heard by June 30, 2022.

#### 12. NEW BUSINESS

Daniel's Law was discussed and will be in effect for the 2023 Tax List. Applications must be filed with the Department of Community Affairs for approval. The new division at DCA should be up and running by June of this year.

#### 13. ADJOURNMENT

A motion to adjourn the meeting at 9:59 AM was made by Commissioner Grodman, seconded by Commissioner O'Brien, all in favor motion approved.

Respectfully Submitted Joan Codey Durkin, Tax Administrator