# ESSEX COUNTY BOARD OF TAXATION BOARD MEETING AGENDA

Friday, March 11, 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 February 2022 Minutes
- 3. Approve Overrides: Bloomfield, Fairfield & Irvington
- **4.** Update of 2022 Revaluations & Filing of Tax List: East Orange, North Caldwell & Orange
- 5. Update of Revaluations: 2023 Nutley & Roseland, 2024 Irvington, 2025 Newark & West Orange
- **6.** State Approved Nutley Revaluation Extension
- 7. Update of 2022 Preliminary Equalization Table
- 8. Municipal Revaluation Statistics
- 9. Update of Deeds
- **10.** Reminder: Appeal Deadline Friday, April 1<sup>st</sup>, Revaluation towns: East Orange, North Caldwell & Orange, Monday, May 2nd
- 11. Update of Appeals/ Hearing Schedule
- 12. Public Speakers
- 13. New Business
- 14. Adjournment

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

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

A meeting of the Essex County Board of Taxation was held on Friday, March 11, 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, Johnson, O'Brien and Tax Administrator Durkin were present at the meeting.

#### 2. APPROVAL OF FEBRUARY 2022 MINUTES

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

#### 3. APPROVE OVERRIDES: BLOOMFIELD, FAIRFIELD & IRVINGTON

A motion to approve overrides for Bloomfield, Fairfield & Irvington was made by Commissioner O'Brien, Seconded by Commissioner Grodman, all in favor motion approved.

# 4. UPDATE OF 2022 REVALUATIONS & FILING OF TAX LIST: EAST ORANGE, NORTH CALDWELL & ORANGE

East Orange, North Caldwell and Orange have filed their 2022 Tax Lists. East Orange notice of assessment post cards need to be mailed.

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

Nutley Tax Assessor Edmund Brown was not present at the meeting. He submitted his report stating that inspections are ongoing. Five thousand eight hundred and three of eight thousand two hundred and twenty-six class 2 inspections have been completed which equates to 70.5%. Commercial inspections will commence in late March or early April.

Roseland Tax Assessor Kevin Esposito was not present at the meeting. He submitted his report stating that PPA is preparing to begin inspections and are continuing to monitor all sales activity to build the models. He is working closely with BRT to confirm VCS zones as well as informing them of changes in zoning that have taken place in the community.

Irvington Tax Assessor Silvia Forbes reported that the State of New Jersey supplied her with the most recent tax map of Irvington. Casey & Keller informed Irvington they would supply Irvington with a digital copy of their tax map for a cost. Casey & Keller have not updated Irvington's tax maps for the years between 2013 and 2020. Civil Solutions has updated 4 pages of Irvington's tax maps in 2021. A contract has not yet been entered into between Irvington and Civil Solutions. A Resolution for the financing of the revaluation has been approved by the Irvington Municipal Council. The CFO is working on the RFP.

Newark Tax Assessor Aaron Wilson reported that the tax maps are currently being printed by Newark's surveyor and will be forward to the Stae for review. The Law Department is working on the RFP which has been stalled due to the illness of the lawyer working on the details. A new lawyer has been assigned and it is in progress. Tax Administrator Durkin stated that the tax maps have a 45 day turnaround from the State for corrections and she is looking at 2023 for final approval of the tax maps. Aaron stated that the revaluation is on schedule.

West Orange Tax Assessor Kevin Dillon was not present at the meeting. He submitted a report stating that they are continuing to work on the tax maps and continuing to follow the consent agreement timeline.

## 6. UPDATE OF 2022 PRELIMINARY EQUALIZATION TABLE

The 2022 Preliminary Equalization Table will be ready for the April meeting due to the recent filing of the Tax Lists by East Orange, Orange and North Caldwell.

#### 7. MUNICIPAL REVALUATION STATISTICS

Six municipalities were invited to attend the meeting to discuss dates for future revaluations. Tax Administrator Durkin discussed the prelude to revaluation to those in attendance. Caldwell Tax Assessor George Librizzi introduced Council Member Barbara Beuchner who had accompanied George to discuss a possible revaluation date for Caldwell. West Caldwell Tax Assessor Richard Hamilton was included in the discussion for a future revaluation date because Caldwell and West Caldwell share a school district. Tax Administrator Durkin suggested a 2025 date while Richard Hamilton suggested 2026.

Cedar Grove Tax Assessor Richard Hamilton again suggested 2026 as the revaluation date while Tax Administrator Durkin suggested 2024. Richard discussed tax map revisions along with new development and his belief that there would be a market correction by the year 2026.

Montclair and Glen Ridge Tax Assessor George Librizzi suggested tax year 2027 as a target for revaluation of both towns due to shared hospital facility mostly lying in Glen Ridge. George Introduced Paul Burr, Montclair Township Attorney whom accompanied George to the meeting.

South Orange Tax Assessor Ellen Malgieri submitted a letter to the Board of Taxation stating that she has met with township officials and expressed a 2024 date for revaluation. Maplewood Tax Assessor Thomas Dekorte has also met with his township officials and prefers the year 2025 as a revaluation date. Both towns share a school district.

## 8. UPDATE OF DEEDS

As of March 8, 2022 eleven thousand one hundred eighty two (11,182) deeds have been processed.

# 9. REMINDER: APPEAL DEADLINE – FRIDAY, APRIL 1<sup>ST</sup> REVALUATION TOWNS: - EAST ORANGE, NORTH CALDWELL & ORANGE, MONDAY, MAY 2<sup>ND</sup>

President Matarazzo reminded those in attendance of the dates.

## 10. UPDATE OF APPEALS/HEARING SCHEDULE

As of March 10, 2022, one hundred eighty-five (185) appeals have been filed. The Commissioners will submit their available dates for April and May to the Tax Administrator.

#### 11. PUBLIC SPEAKERS

None

## 12. NEW BUSINESS

None

# 13. ADJOURNMENT

A motion to adjourn the meeting at 10:12 AM was made by Commissioner O'Brien, Seconded By Commissioner Grodman, all in favor motion approved.