

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

Monday, October 3, 2022

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 September 12, 2022 Minutes
3. Accept AA/OA Books Filed/Roll Call
4. Resolution: Authorizing Tax Administrator to Sign East Orange A/O Book
5. Update Tax Assessor Vacancy: East Orange
6. Approve Tax Rates: Fairfield, Irvington & Newark
7. Update 2022 Abstract of Ratables & Added Omitted Abstract
8. Update Revaluations: 2023 Nutley, 2024 Irvington, 2025 Newark & West Orange
9. Status of Revaluations: 2024 Maplewood & South Orange
10. Resolution: Roseland Changing Revaluation Year From 2023 to 2024
11. Tax Appeal Filing Issue
12. Status of Deeds
13. New Ratios 2023
14. Public Speakers
15. New Business
16. Adjournment

COMMISSIONERS

PRESENT

ABSENT

<i>MATARAZZO, PRESIDENT</i>	X	
<i>DEFURIA</i>	X	
<i>GRODMAN</i>	X	
<i>JOHNSON</i>	X	
<i>O'BRIEN</i>	X	
<i>ADMIN. DURKIN</i>	X	

****AGENDA MAY BE AMENDED PRIOR TO BOARD MEETING****

A meeting of the Essex County Board of Taxation was held on Monday, October 3, 2022, at 9:15 AM at its office located at 495 Dr. Martin Luther King, Jr., Blvd., Newark, New Jersey.

1. ROLL CALL

Present at the meeting were President Matarazzo, Commissioners DeFuria, Grodman, Johnson, O'Brien and Administrator Durkin (via telephone).

2. APPROVAL OF SEPTEMBER 12, 2022, MINUTES

A motion to approve the September 12, 2022, minutes was made by Commissioner Grodman, seconded by Commissioner O'Brien, all in favor (except for Commissioner DeFuria who abstained due to absence from the September 12, 2022, meeting), motion approved.

3. ACCEPT ADDED/OMITTED BOOKS FILED/ROLL CALL

Those Towns filing are Belleville, Bloomfield, Cedar Grove, Essex Fells, Fairfield, Glen Ridge, Irvington, Livingston, Maplewood, Millburn, Montclair, North Caldwell, Nutley, Orange, Roseland, South Orange, Verona, West Caldwell and West Orange. East Orange will file today after Resolution authorizing Tax Administrator to sign the added/omitted book is approved by the Tax Board. Newark's tax rate was certified today, and Caldwell's budget is scheduled to be approved.

4. RESOLUTION: AUTHORIZING TAX ADMINISTRATOR TO SIGN EAST ORANGE ADDED/OMITTED BOOK

A motion to approve the authorization for Tax Administrator Durkin to sign East Orange's added/omitted book was made by Commissioner Grodman, seconded by Commissioner DeFuria, all in favor motion approved.

5. UPDATE TAX ASSESSOR VACANCY EAST ORANGE

As of today October 3, 2022, no one has been appointed to the position of Tax Assessor. There is one applicant.

6. APPROVE TAX RATES: FAIRFIELD, IRVINGTON & NEWARK

A motion to approve the Tax Rates for Fairfield, Irvington & Newark was made by Commissioner Johnson, seconded by Commissioner O'Brien, all in favor motion approved.

7. UPDATE 2022 ABSTRACT OF RATABLES & ADDED OMITTED ABSTRACT

The 2022 Abstract of Ratables and Added/Omitted Abstract will be introduced for approval at the November meeting.

8. UPDATE REVALUATIONS: 2023 NUTLEY, 2024 IRVINGTON, 2025 NEWARK & WEST ORANGE

2023 Nutley Assessor Edmund Brown reported that residential land values are in place and final values are being reviewed. Commercial properties are being addressed and will be reviewed by an outside consultant. Nutley's Revaluation will be completed on time for the 2023 Tax List.

2024 Irvington Assessor Silvia Forbes reported that no contract for Civil Solutions to update Tax Maps is in place. Administrator Durkin commented that the timeline schedule does not support the revaluation being on time for 2024 as it stands today. Irvington's ratio is 61% for 2023.

2025 Newark Assessor Aaron Wilson reported that one bid was received for Newark's revaluation from ASI. Newark is obtaining quotes from vendors on printing of the Tax Maps and Newark will challenge the 2023 Ratio.

2025 West Orange Assessor Kevin Dillon reported that West Orange hired a revaluation advisory company to write the specifications for the 2025 Revaluation and Civil Solutions is working on the Tax Map revisions.

9. STATUS OF REVALUATIONS: 2024 MAPLEWOOD & SOUTH ORANGE

2024 Maplewood Assessor Thomas DeKorte reported that he has reviewed corrections to the Tax Maps and the maps will be submitted for approval.

2024 South Orange Assessor Ellen Malgieri who was not present at the meeting reported by letter that the contract for revaluation with PPA was anticipated to be passed by Municipal Resolution on September 28, 2022.

10. RESOLUTION: ROSELAND CHANGING REVALUATION YEAR FROM 2023 TO 2024

A motion to approve the Resolution changing the year of the Roseland revaluation from 2023 to 2024 was made by Commissioner Johnson, seconded by Commissioner DeFuria, all in favor motion approved.

11. TAX APPEAL FILING ISSUE

One request for appeal and one Tax Appeal were received in this office on Thursday, September 29, 2022. They were both mailed on April 1, 2022 and delivered to the Essex County mail center on April 4, 2022 as per the USPS report. Obviously, they have been floating around the County buildings since April 4, 2022. Both the request for a Tax Appeal and the filing of the Tax Appeal were filed untimely.

Administrator Durkin is inquiring from other Departments in the County as to how they handle their mail and feels that online filing of appeals will help rectify many of these instances.

12. STATUS OF DEEDS

As of September 30, 2022, 3,818 deeds have been processed, that is approximately 700 less than the same time as last year.

13. NEW RATIOS 2023

Newark will be filing an appeal of the 2023 Ratio with the Division of Taxation. Administrator Durkin stated she feels that there will be appeals by other towns. A discussion on home sale prices and interest rates followed.

14. PUBLIC SPEAKERS

A reminder that the hearing date for Added/Omitted Tax Appeals will be held at the regularly scheduled Tax Board Meeting on December 15, 2022.

15. NEW BUSINESS

None

16. ADJOURNMENT

A motion to adjourn the meeting at 9:40 AM was made by Commissioner Johnson, seconded by Commissioner O'Brien, all in favor motion approved.

Respectfully submitted,
Joan Codey Durkin, CTA
Tax Administrator

JCD/el