

**ESSEX COUNTY BOARD OF TAXATION
BOARD MEETING**

AGENDA

**Tuesday, April 4, 2023
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 January 2023 & March 2023 minutes*
3. *Adopt 100% Resolution*
4. *Motion to approve all Judgments up to April 4, 2023: Stipulations and Withdrawals presented at meeting.*
5. *Update of 2023 Preliminary Equalization Table*
6. *Update of Revaluations: 2024 Irvington, Maplewood, Roseland & South Orange, 2025 Newark & West Orange*
7. *2023 Municipal Revaluation Statistics*
8. *Status of Deeds*
9. *Status of Appeals*
10. *Update of Hearings*
11. *Next Board Meeting – Monday, May 1, 2023*
12. *New Business*
13. *Adjournment*
14. *Administrator to meet with Assessors – Mandatory Meeting*

COMMISSIONERS

PRESENT

ABSENT

MATARAZZO, JR., PRESIDENT	X	
DEFURIA	X	
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 Tuesday, April 4, 2023, 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 DeFuria, Grodman, Johnson, O'Brien and Administrator Durkin were present at the meeting.

2. APPROVAL OF JANUARY 2023 MINUTES & MARCH 2, 2023 MINUTES

A motion to approve the January 2023 Minutes was made by Commissioner Johnson, Seconded by Commissioner DeFuria, (Commissioner Grodman abstained) all in favor motion approved.

A motion to approve the March 2, 2023, Minutes was made by Commissioner Grodman, Seconded by Commissioner O'Brien (Commissioner DeFuria abstained), all in favor motion approved.

3. ADOPT 100% RESOLUTION

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

4. MOTION TO APPROVE ALL JUDGMENTS UP TO APRIL 4, 2023: STIPULATIONS AND WITHDRAWALS PRESENTED AT MEETING

A motion to approve all Judgments up to April 4, 2023: Stipulations and Withdrawals presented at meeting was made by Commissioner DeFuria, Seconded by Commissioner O'Brien, all in favor motion approved.

5. UPDATE OF 2023 PRELIMINARY EQUALIZATION TABLE

As there were no corrections by the Commissioners on the Preliminary Equalization, the Final Equalization Table will be voted on at the May 2023 meeting.

6. UPDATE OF REVALUATIONS: 2024 IRVINGTON, MAPLEWOOD, ROSELAND & SOUTH ORANGE, 2025 NEWARK & WEST ORANGE

Irvington Town Officials that were invited were the Mayor and Business Administrator who did not attend. Councilwoman Charnette Frederic attended the meeting and said that she would work with Silvia to see that the Revaluation process would progress. Administrator Durkin explained the process and the delay in the timeline. She added that Irvington has 10,000 line items and it would be impossible for a Revaluation company to inspect and value the properties in three months. Administrator Durkin will be sending, on behalf of the Commissioners, a letter to the Attorney General of New Jersey outlining the delay of the Revaluation of Irvington as ordered in 2019.

Maplewood Tax Assessor Thomas DeKorte reported that the Tax Maps and Contract have been approved by the State and inspections are to start this week and Chapter 91's on commercial properties have been returned. Maplewood is a little behind on their schedule, but he assured the Board that the Revaluation would be completed on time.

Roseland Tax Assessor Kevin Esposito was present at the meeting, however Attorney Jim Esposito addressed the Board on the delay of the timeline schedule for Roseland. He stated that the town was dealing with issues on redevelopment and was hesitant in doing a Revaluation. Administrator Durkin and Commissioner Johnson stated that that was no excuse to delay the Revaluation of Roseland. Administrator Durkin went on to say that the Borough Officials were invited to attend the meeting and did not show up. Administrator Durkin will be sending, on behalf of the Commissioners, a letter to the Attorney General of New Jersey outlining the delay of the Revaluation of Roseland. Attorney Esposito said he was meeting with the Borough Officials on May 18, 2023, and would discuss the matter of Revaluation.

South Orange Tax Assessor Ellen Malgieri was not present at the meeting, her report was read stating that inspections of South Orange properties have begun by the Revaluation Company.

Newark Tax Assessor Aaron Wilson resigned from his position as of March 31, 2023, and has yet to submit his letter of resignation to the Tax Board. Frank Dalessio and Annette Rodriguez of the Newark Tax Assessor's Office appeared at the meeting and stated that they will meet with the various Departments in Newark to reconstruct the Revaluation file. Work on the Tax Maps is ongoing with part of the maps being submitted to the State. Administrator Durkin said she will meet with the Business Administrator again to discuss the timeline for Revaluation. She also stated that she will be sending, on behalf of the Commissioners, a letter to the Attorney General of New Jersey outlining the delay of the Revaluation of Newark.

West Orange Tax Assessor Jacob Nieman introduced himself to the Board and reported that the Tax Maps are being worked on and the RFP has been advertised with a return date of April 10, 2023. Tax Administrator Durkin reminded him that West Orange is under a Court Ordered timeline that is on schedule. The Bond Ordinance is scheduled for second reading at the West Orange Municipal Council.

A motion to send the Attorney General of New Jersey a letter outlining the issues with the revaluations of Irvington, Newark and Roseland was made by Commissioner O'Brien, Seconded by Commissioner Grodman, all in favor motion approved.

7. 2023 MUNICIPAL REVALUATION STATISTICS

The Municipal Revaluation Statistics was presented to the Board for review and nine municipalities in Essex County are in need of revaluation.

8. STATUS OF DEEDS

As of March 30, 2023, nine thousand three hundred twenty deeds have been processed, that is approximately 3,000 less than this time last year.

9. STATUS OF APPEALS

As of April 4, 2023, one thousand seventy-one appeals have been filed.

10. UPDATE OF HEARINGS

Commissioners are to submit their schedules so hearing dates can be determined.

11. NEXT BOARD MEETING – MONDAY, MAY 1, 2023

May 1, 2023, is scheduled as the meeting date for reorganization.

12. NEW BUSINESS

None

13. ADJOURNMENT

A motion to adjourn the meeting at 9:50 AM was made by Commissioner Grodman, Seconded by Commissioner DeFuria, all in favor motion approved.

14. ADMINISTRATOR TO MEET WITH ASSESSORS – MANDATORY MEETING

**Respectfully Submitted,
Joan Codey Durkin, CTA
Tax Administrator**