# ESSEX COUNTY BOARD OF TAXATION BOARD MEETING AGENDA

Thursday, March 2, 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 & February 2023 Minutes
- **3.** Approve Overrides: Belleville, Irvington, Livingston & Newark
- **4.** Update of Revaluations: 2024 Irvington, Maplewood, Roseland & South Orange, 2025 Newark & West Orange
- 5. Update of 2023 Preliminary Equalization Table
- **6.** Update of Deeds
- 7. Update of Appeals/Hearing Schedule
- **8.** Reminder: Appeal Deadline Monday, April 3rd, Revaluation town: Nutley, Monday, May 1<sup>st</sup>
- 9. Next Board Meeting Tuesday, April 4, 2023
- 10. Public Speakers
- 11. New Business
- 12. Adjournment

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

\* AGENDA MAY BE AMENDED PRIOR TO BOARDMEETING \*

A meeting of the Essex County Board of Taxation was held on Thursday, March 2, 2023, 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, Johnson, O'Brien, and Administrator Durkin were present at the meeting. Commissioner DeFuria was absent.

#### 2. APPROVAL OF JANUARY 2023 & FEBRUARY 2023 MINUTES

The January 2023 Minutes are tabled until the April 4<sup>th</sup> meeting.

A motion to approve the February 2023 minutes was made by Commissioner Grodman, Seconded by Commissioner O'Brien, all in favor motion approved.

# 3. APPROVE OVERRIDES: BELLEVILLE, IRVINGTON, LIVINGSTON & NEWARK

A motion to approve the Overrides for Belleville, Irvington, Livingston & Newark was made by Commissioner O'Brien, Seconded by Commissioner Grodman, all in favor motion approved. Commissioner Johnson abstained from voting on the Newark Overrides.

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

2024 Irvington Tax Assessor Silvia Forbes reported that the Tax Map revisions from the State are being addressed by Civil Solutions and will be forwarded back to the State. Tax Administrator Durkin questioned the Bid specifications date of May 31st and was told that the timeline was established by the CFO of Irvington. Administrator Durkin stated that the Mayor and CFO will be invited to the April 4th meeting to discuss Irvington's timeline for revaluation.

2024 Maplewood Tax Assessor Thomas DeKorte reported that Chapter 91's have been mailed, the Tax Map revisions have been sent to the State and he expects the Maps to be approved by the State next week. The Contract timeline is in place.

Roseland Tax Assessor Kevin Esposito was not present at the meeting. His report was read by Tax Administrator Durkin which stated that that the Revaluation Contract has been signed and the Tax Maps are approved however, there has been no action regarding inspections.

Tax Administrator Durkin will be inviting Mayors and Business Administrators from Roseland, Irvington and Newark to attend the April 4<sup>th</sup> Meeting to discuss their respective Revaluations.

South Orange Tax Assessor Ellen Malgieri was not present at the meeting, her report was read by Tax Administrator Durkin stating that the Revaluation is moving along and inspectors are out in the field.

Newark Tax Assessor Aaron Wilson was not present at the meeting. His report was read by Tax Administrator Durkin that stated Newark's Tax Maps have passed through preliminary review and Newark received a list of changes. In his report he stated that as the City Surveyor progresses with the changes his office will progress with the changes. Tax Administrator Durkin wants the changes to be worked on simultaneously. She also expressed concern on the amount of line items (approximately 50,000) that need to be revalued and the delay in awarding the contract when the bids were returned at the end of September 2022. A letter will be sent to the Mayor of Newark regarding this issue along with the next step which is a letter to the Attorney General of New Jersey.

As of today's date, the Board has not received a letter of resignation from Aaron Wilson, Tax Assessor of Newark.

A new Tax Assessor will be appointed in West Orange on April 1, 2023. Tax Administrator Durkin stated that a letter was sent to John O. Gross, Business Administrator of the Township of West Orange concerning the timeline for Revaluation as set by the Court. Business Administrator Gross responded that they will award a Contract for Revaluation by May 24, 2023. President Matarazzo expressed concern over that date and suggested that date be changed to the end of April. Tax Administrator Durkin will forward a letter to the Township advising them to change the date. Commissioner Johnson abstained from the West Orange conversation.

#### 5. **UPDATE OF 2023 PRELIMINARY EQUALIZATION TABLE**

The 2023 Preliminary Equalization Table is not ready due to overrides and approval of the Page 8 formula for Nutley.

#### 6. **UPDATE OF DEEDS**

As of February 24, 2023, 8,574 deeds have been processed that is 2,600 less than this time last year.

# 7. UPDATE OF APPEALS/HEARING SCHEDULE

As of March 1, 2023, 123 Tax Appeals have been filed (30 Tax Court Pending, 52 Attorney Appeals, 56 Pro Se, and 5 Municipal Assessor Appeals).

8. REMINDER: APPEAL DEADLINE – MONDAY, APRIL 3<sup>RD</sup>, REVALUATION TOWN: - NUTLEY MONDAY, MAY 1<sup>ST</sup>.

Appeal hearings will commence the week of April 24, 2023. All Commissioners are to submit their available dates.

# 9. **NEXT BOARD MEETING: TUESDAY, APRIL 4, 2023**

President Matarazzo reminded the Board Members of the next meeting date.

#### 10. PUBLIC SPEAKERS

None

### 11. **NEW BUSINESS**

None

#### 12. **ADJOURNMENT**

A motion to adjourn the meeting at 9:50 AM was made by Commissioner Johnson, Seconded by Commissioner O'Brien, all in favor motion approved.

Respectfully Submitted, Joan Codey Durkin, Tax Administrator

JCD/el