

**ESSEX COUNTY BOARD OF TAXATION
BOARD MEETING**

AGENDA

**Thursday, November 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 October 2, 2023 Minutes
3. Approve Tax Rates: Belleville & Irvington
4. Update of Added/Omitted Appeals
5. 2023 Abstract of Ratables and Added Omitted Abstract
6. Appealing 2023 Ratio: Millburn & Newark
7. State Approved Newark Revaluation Extension from 2025 to 2027
8. Update of Revaluations: 2024 Irvington, Maplewood, Roseland, South Orange, 2025 West Orange, 2027 Newark
9. Application for Chapter 251 Compliance Plan
10. Update of Deeds/Outstanding Deeds
11. Board Meeting Monday, December 18, 2023 at 9:00 a.m. & Added/Omitted Hearings at 10:00 a.m.
12. Verizon PT-10
13. Public Speakers
14. New Business
15. Adjournment

COMMISSIONERS

PRESENT

ABSENT

MATARAZZO, PRESIDENT	X	
DEFURIA	X	
GRODMAN	X	
JOHNSON	X	
O'BRIEN	X	
WELLER-DEMMING	X	
ADMN. DURKIN	X	

AGENDA MAY BE AMENDED PRIOR TO BOARD MEETING

A meeting of the Essex County Board of Taxation was held on Thursday, November 2, 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, Weller-Demming and Tax Administrator Durkin were present at the meeting.

2. APPROVAL OF OCTOBER 2, 2023, MINUTES

A motion to approve the minutes of October 2, 2023 was made by Commissioner Grodman, seconded by Commissioner O'Brien, all in favor motion approved. Commissioner DeFuria abstained.

3. APPROVE TAX RATES: BELLEVILLE & IRVINGTON

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

4. UPDATE OF ADDED/OMITTED APPEALS

As of today, 11 Added/Omitted Appeals have been filed and 4 Assessor Appeals have been filed.

5. 2023 ABSTRACT OF RATABLES AND ADDED/OMITTED ABSTRACT

There is an issue with the Newark SIDS Districts which caused a delay in the culmination of the 2023 Abstract of Ratables and the Added/Omitted Abstract. Included in the Commissioners folders is a letter from the Tax Board to Newark and County Officials explaining the problem. Also included is a memo from the Newark Business Administrator in response to our communication regarding the issue. The Board has received three of the districts that can be included in the Abstract with a vote by the Commissioners pending approval of the numbers by our auditor.

A motion to approve the 2023 Abstract pending approval by the auditor was made by Commissioner Weller-Demming, seconded by Commissioner Grodman, all in favor motion approved.

A motion to approve the Added/Omitted abstract was approved by Commissioner Grodman, seconded by Commissioner O'Brien, all in favor motion approved.

6. APPEALING 2023 RATIO: MILLBURN & NEWARK

The City of Newark officially filed a complaint with the Division of Taxation regarding the 2023 Ratio. Millburn is conferring with their attorney and has not yet filed an appeal.

7. STATE APPROVED NEWARK REVALUATION EXTENSION FROM 2025 TO 2027

The State Division of Taxation has approved the extension of the Newark Revaluation from 2025 to 2027. Tax Administrator Durkin expressed her concern on the timeline for the City's Tax Map completion. Tax Assessor Frank Dallessio will meet with Joe Fox and get back to the Tax Administrator.

8. UPDATE OF REVALUATIONS: 2024 IRVINGTON, MAPLEWOOD, ROSELAND, SOUTH ORANGE, 2025 WEST ORANGE, 2027 NEWARK

Irvington Tax Assessor Silvia Forbes stated that field inspections are ongoing. Last week she met with the CFO of Irvington along with ASI representatives to check on the progress of the Revaluation. ASI indicated that they will not meet the January 10, 2024 deadline and are expected to ask for an extension.

Maplewood Tax Assessor Thomas DeKorte stated that the commercial and residential inspections are complete. He has reviewed the commercial properties, and the residential properties will be reviewed shortly, and value letters will be mailed by November 17, 2023.

Roseland Tax Assessor Kevin Esposito reported that residential and commercial inspections are mostly done and second and third notices have been sent to the taxpayers who did not comply with the original inspection notice. Values have been worked on and Chapter 91 Statements have been mailed. He expects that an extension on filing from January 10, 2024 to February 1, 2024 will be likely. A discussion of Commercial Properties followed.

South Orange Tax Assessor Ellen Malgieri was not present at the meeting. Her report was read by Tax Administrator Durkin and stated that they are ahead of schedule, all inspections are complete and value letters will be mailed soon.

West Orange Tax Assessor Jacob Nieman was not present at the meeting. The report from PPA was read by Tax Administrator Durkin and stated that 2,900 residential properties have been inspected and photographed.

Newark Tax Assessor Frank Dallessio reported that he is reviewing and making changes to the RFP, and meeting with Joe Fox, City Surveyor, on Tax Map revisions.

9. APPLICATION FOR CHAPTER 251 COMPLIANCE PLAN

It was originally thought that Cedar Grove Tax Assessor Richard Hamilton would file an application for a Chapter 251 Compliance Plan. Based on further review he has decided not to file the plan. A discussion on Commercial Condominiums followed.

10. UPDATE OF DEEDS/OUTSTANDING DEEDS

The number of Deeds entered in the system as of October 27, 2023, was 3,585. That number is approximately 1,300 less deeds than entered into the system at the same time last year. Tax Administrator Durkin urged the Assessors in attendance to attend to their outstanding deeds.

11. BOARD MEETING MONDAY, DECEMBER 18, 2023 AT 9:00 A.M. & ADDED/OMITTED HEARINGS AT 10:00 A.M.

President Matarazzo reminded all in attendance of the next scheduled Tax Board Meeting and hearing date for Added/Omitted Tax Appeals.

12. VERIZON PT-10

A discussion took place on Verizon notifying certain towns that they will no longer be filing PT-10's in their Municipalities due to having less than 51% of land lines in their Municipalities. George Librizzi sent a letter to Verizon and has yet to hear back from them regarding this issue. Newark's attorney is sending a letter to Verizon seeking the information they used to determine why they are not filing a PT-10 which results in a loss in ratables of 83,000,000 in assessment and approximately a loss of \$3,000,000 in revenue to the city. It was noted that there may be a change in the law by the New Jersey Legislature.

13. PUBLIC SPEAKERS

Commissioner O'Brien thanked the staff of the Tax Board and the Tax Assessors for all their hard work.

14. NEW BUSINESS

None

15. ADJOURNMENT

A motion to adjourn the meeting at 9:45 AM was made by Commissioner Weller-Demming, seconded by Commissioner O'Brien, all in favor motion approved.

Respectfully Submitted,
Joan Codey Durkin
Tax Administrator

JCD/el