

**ESSEX COUNTY BOARD OF TAXATION
BOARD MEETING**

AGENDA

**Thursday, November 7, 2024
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 1, 2024 Minutes
3. 2024 Abstract of Ratables and Added Omitted Abstract
4. Update of Added/Omitted Appeals
5. Appealing 2025 Ratio: East Orange, Newark, Orange & South Orange
6. Glen Ridge Resolution Requesting Change in Revaluation Year
7. Newark Revaluation Approved by State
8. Update of Revaluations: 2025 Irvington & West Orange, 2026 Cedar Grove, Fairfield & Verona, 2027 Caldwell, Newark & West Caldwell, 2028 Belleville, Bloomfield, Glen Ridge & Montclair
9. Application for Chapter 251 Compliance Plan
10. Update of Deeds
11. Verizon PT-10
12. Board Meeting Tuesday, December 17, 2024 at 9:00 a.m. & Added/Omitted Hearings at 10:00 a.m.
13. Public Speakers
14. New Business
 - NJACTB Monthly Meeting, Tuesday, December 3, 2024, 11 a.m. Park Savoy
 - Assessors Association Holiday Luncheon, Friday, December 13, 2024, Nanina's in The Park
15. Adjournment

COMMISSIONERS

PRESENT

ABSENT

JOHNSON, PRESIDENT

X

X

DEFURIA

GRODMAN

X

MATARAZZO

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 7, 2024, at 9:16 AM at its office located at 495 Dr. Martin Luther King, Jr., Blvd., Newark, New Jersey.

1. ROLL CALL

Present at today's meeting were President Johnson, Commissioners Grodman, Matarazzo, O'Brien, Weller-Demming and Tax Administrator Durkin. Absent from today's meeting was Commissioner DeFuria.

2. APPROVAL OF OCTOBER 1, 2024, MINUTES

A Motion to approve the minutes of October 1, 2024, was made by Commissioner Grodman, Seconded by Commissioner O'Brien, all in favor motion approved.

3. 2024 ABSTRACT OF RATABLES AND ADDED OMITTED ABSTRACT

Voting on the 2024 Abstract of Ratables and Added/Omitted Abstract was tabled as Newark has not yet filed its Added/Omitted Assessment List. A Motion to table the 2024 Abstract was made by Commissioner Matarazzo, Seconded by Commissioner Grodman, all in favor motion approved.

4. UPDATE OF ADDED/OMITTED APPEALS

As of November 6, 2024, four appeals have been filed. Two by attorneys and two Assessor Appeals.

5. APPEALING 2025 RATIO: EAST ORANGE, NEWARK, ORANGE & SOUTH ORANGE

A discussion on the process for filing an appeal took place in which it was described that after the filing of an appeal of the Ratio, the Deputy Attorney General and members of the Division of Taxation along with the Tax Assessor meet to discuss the usable and non-usable sales that are included in the calculation of the Ratio. The case is usually completed in January and may require an override to the Tax List.

6. GLEN RIDGE RESOLUTION REQUESTING CHANGE TO REVALUATION YEAR

A Motion to approve the request made by Glen Ridge to change the Revaluation year was made by Commissioner Weller-Demming, Seconded by Commissioner Matarazzo, all in favor motion approved.

7. NEWARK REVALUATION APPROVED BY STATE

The Revaluation Contract was approved by the State on October 31, 2024. The Revaluation Company has started their process by preparing letters to all Newark Taxpayers advising them of the Revaluation and that Chapter 91's are ready to be mailed to commercial properties.

8. UPDATE OF REVALUATIONS: 2025 IRVINGTON & WEST ORANGE, 2026 CEDAR GROVE, FAIRFIELD & VERONA, 2027 CALDWELL, NEWARK & WEST CALDWELL, 2028 BELLEVILLE, BLOOMFIELD, GLEN RIDGE & MONTCLAIR

Irvington Tax Assessor Silvia Forbes reported that taxpayers are responding to the value letters and hearings are scheduled starting today. The Revaluation will be filed on time for the 2025 Tax List.

West Orange Tax Assessor Jacob Nieman reported that he had asked for an extension on filing the 2025 Tax List. The request had to go to the State as West Orange is under a Court Order for Revaluation. The State has agreed to a 30-day extension from January 10 to February 10, 2025. A motion to approve the extension was made by Commissioner O'Brien, Seconded by Commissioner Grodman, all in favor motion approved. Commissioner Johnson abstained. Tax Administrator Durkin will forward a letter to the State advising them of the Tax Boards approval of the extension.

Tax Administrator Durkin also stated that any Tax Assessor whose town is under Revaluation Orders must attend the monthly meetings.

Cedar Grove Tax Assessor Richard Hamilton reported that the Tax Maps would be returned to the State with corrections on November 8, 2024, and the RFP is being developed.

Fairfield Tax Assessor Christopher Murray was not present at the meeting and his report stated that he is drafting the RFP to be submitted for publication.

Verona Tax Assessor George Librizzi reported that the Tax Maps are being worked on for submission to Trenton.

Caldwell Tax Assessor George Librizzi reported that the Bond Ordinance will be approved in January 2025 and the Tax Maps are being revised. The RFP is prepared and waiting for the Bonding Ordinance to be approved.

Newark Tax Assessor Frank Dallessio reported that the Revaluation will take 2 years and is hoping that all properties will be inspected by mid-2026.

West Caldwell Tax Assessor Richard Hamilton reported that the contract will be awarded this month, and he is waiting for Tax Map approval.

Belleville Tax Assessor Kevin Esposito reported that he is working on the Tax Maps and the RFP to be completed after the first of the new year.

Bloomfield Tax Assessor Justin Lamicella was not present at the meeting, his report confirmed that he is meeting his timeline.

Glen Ridge Tax Assessor George Librizzi reported that he is waiting for Tax Map approval by the State and for the Bond Ordinance to be approved by the Municipal Council. Also, he is waiting for proposals to be returned.

Montclair Tax Assessor George Librizzi reported that he is waiting to go before the Finance Committee in Montclair to present an overview of the Revaluation. The RFP is complete, but a Bond Ordinance needs to be approved.

9. APPLICATION FOR CHAPTER 251 COMPLIANCE PLAN

None.

10. UPDATE OF DEEDS

As of November 5, 2024, three thousand nine hundred eighty-five deeds have been completed, that is four hundred less than the same time period last year.

11. VERTIZON PT-10

Reminder to use the Ratio established on October 1, 2024, to be applied to the PT-10 reported information.

12. BOARD MEETING TUESDAY, DECEMBER 17, 2024, AT 9:00 AM & ADDED/OMITTED HEARINGS AT 10:00 AM

13. PUBLIC SPEAKERS

None

14. NEW BUSINESS

The NJACTB monthly meeting will occur on Tuesday, December 3, 2024, at 11:00 am at Park Savoy. The Assessors Association holiday luncheon will take place Friday, December 13, 2024, at Nanina's in the Park

Tax Administrator Durkin stated that three more towns: Millburn, Essex Fells and North Caldwell, will be placed under Revaluation Orders at the December meeting.

15. ADJOURNMENT

A Motion to adjourn the meeting at 10:13 AM was made by Commissioner Weller-Demming, Seconded by Commissioner O'Brien, all in favor motion approved.

Respectfully Submitted,
Joan Codey Durkin, CTA
Tax Administrator

JCD/el