ESSEX COUNTY BOARD OF TAXATION BOARD MEETING AGENDA

Thursday, February 6, 2025 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 ON THE ESSEX COUNTY BOARD OF TAXATION WEBSITE.

- **1.** ROLL CALL
- **2.** Approval of January 2025 Minutes
- **3.** Update of Tax List Filing for Extension Towns: Irvington, Newark
- **4.** Update of 2025 Revaluation & Tax List Filing Extension: West Orange
- 5. Update of Revaluations: 2026 Cedar Grove, Fairfield, Glen Ridge & Verona, 2027 Caldwell, Millburn, Newark & West Caldwell, 2028 Belleville, Bloomfield & Montclair, 2029 Essex Fells & North Caldwell
- **6.** Approval of Overrides: East Orange & Livingston
- 7. Update of Appeals
- **8.** Tax Court Opinion: G. Ades vs. Borough of Deal
- **9.** Update of Deeds
- 10. Public Speakers
- 11. New Business
- **12.** Adjournment

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

^{*} AGENDA MAY BE AMENDED PRIOR TO THE BOARD MEETING*

A meeting of the Essex County Board of Taxation was held on Thursday, February 6, 2025, at 9:30 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 Commissioners Grodman, Matarazzo, O'Brien, Weller-Demming and Tax Administrator Durkin. Absent were President Johnson and Commissioner DeFuria.

2. APPROVAL OF JANUARY 2025 MINUTES

A motion to approve the January 2025 Minutes was made by Commissioner Grodman, Seconded by Commissioner Weller-Demming, all in favor motion approved.

3. UPDATE OF TAX LIST FILING FOR EXTENSION TOWNS: IRVINGTON, NEWARK Irvington filed its 2025 Tax List on January 22, 2025. Newark filed its 2025 Tax List on January 30, 2025.

4. UPDATE OF 2025 REVALUATION & TAX LIST FILING EXTENSION: WEST ORANGE

West Orange Tax Assessor Jacob Nieman reported that West Orange is on track with hearings and value notices to taxpayers. He will file the 2025 Tax List on February 10, 2025. The percentage of interior inspections was 56%.

5. UPDATE OF REVALUATIONS: 2026 CEDAR GROVE, FAIRFIELD, GLEN RIDGE & VERONA, 2027 CALDWELL, MILLBURN, NEWARK & WEST CALDWELL, 2028 BELLEVILLE, BLOOMFIELD & MONTCLAIR, 2029 ESSEX FELLS & NORTH CALDWELL

Cedar Grove Tax Assessor Richard Hamilton was not present at the meeting. His report was read stating that the Tax Maps were approved by the State on January 21, 2025 and the RFP was posted on the Towns Website on February 4, 2025, with a return date of February 25, 2025. Tax Administrator Durkin has questions on the Revaluation Timeline that will be discussed with the Assessor.

Fairfield Tax Assessor Christopher Murray was not present at the meeting. Tax Administrator Durkin stated that a contract with Civil Solutions was being worked on to update the Tax Maps and the RFP has been advertised with a return date of February 26, 2025.

Glen Ridge Tax Assessor George Librizzi was not present at the meeting. Tax Administrator Durkin stated that the Revaluation is on schedule with the Timeline and the Contract was submitted to the Director of the Division of Taxation.

Verona Tax Assessor George Librizzi was not present at the meeting. Tax Administrator Durkin stated that Verona is on schedule with its Revaluation Timeline.

Caldwell Tax Assessor George Librizzi was not present at the meeting. Tax Administrator Durkin stated that Caldwell is on schedule with its Revaluation Timeline.

Millburn Tax Assessor Jason Cohen was present at the meeting. He stated that he has had discussions with the Township Committee and Finance Subcommittee regarding dates for Revaluation. Civil Solutions will update the Townships Tax Maps. Further information will be provided at the March meeting.

Newark Tax Assessor Frank Dallessio was present at the meeting. He reported that a meeting with South Ward residents was held on January 28, 2025, and inspections started on January 29, 2025 in South Ward. Thus far 900 properties have been inspected by 15 inspectors and an additional 5 will be added in the near future. On February 13, 2025, a meeting will be held in the East Ward with inspections to follow.

West Caldwell Tax Assessor Richard Hamilton was not present at the meeting. His report stated that a Resolution will pass at the February Town Council meeting to approve the contract with Colliers to update the Towns Tax Maps.

Belleville Tax Assessor Kevin Esposito was not present at the meeting. His report stated that the Revaluation is on schedule with the Timeline.

Bloomfield Tax Assessor Justin Lamicella was present at the meeting and reported that he is reviewing specks for a contract and is working on the RFP that should be ready in 60 days. He is on schedule for the Revaluation Timeline.

Montclair Tax Assessor George Librizzi was not present at the meeting. His report stated that there is no activity or preparation to perform the Revaluation at this time.

Essex Fells Tax Assessor Kevin Esposito was not present at the meeting. Tax Administrator Durkin stated that she has questions on the Revaluation Timeline that she will discuss with him regarding necessary revisions.

North Caldwell Tax Assessor George Librizzi was not present at the meeting. His report stated that it is too early to start the Revaluation since the "Tax Map policy of the Division of Taxation states that any approval of a tax map is subject to a two-year time limit from the date of the first submittal. This also applies to a review resulting in a non-approval of a map with a request for corrections to achieve compliance with our regulations."

6. APPROVAL OF OVERRIDES: EAST ORANGE & LIVINGSTON

A motion to approve the overrides for East Orange & Livingston was made by Commissioner Grodman, Seconded by Commissioner O'Brien, all in favor motion approved.

7. UPDATE OF APPEALS

As of February 6, 2025, 14 Tax Appeals have been filed.

8. TAX COURT OPINION: G. ADES VS. BOROUGH OF DEAL

A copy of the opinion was given to the Commissioners for discussion at the March 2025 meeting.

9. **UDATE OF DEEDS**

As of February 4, 2025, six thousand seven hundred twenty-two deeds have been keyed into the system.

10. PUBLIC SPEAKERS

None

11. **NEW BUSINESS**

None

12. Adjournment

A motion was made by Commissioner Weller-Demming to adjourn the meeting at 9:54 AM, Seconded by Commissioner O'Brien, all in favor motion approved.

Respectfully submitted, Joan Codey Durkin, CTA Tax Administrator

JCD/el