

**ESSEX COUNTY BOARD OF TAXATION**  
**BOARD MEETING**  
**AGENDA**  
**Thursday, February 6, 2014**  
**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 2014 minutes
3. Dates Tax List Filed for Extension Towns
4. Amend Montclair Compliance Plan
5. Status of 2014 Revaluations: Irvington and Orange
6. Municipal Revaluation Statistics
7. Approval of Overrides
8. Newark Ratio Update
9. Update of Appeals
10. Update of Deeds
11. Public Speakers
12. New Business
13. Adjournment

**COMMISSIONERS**

**PRESENT**

**ABSENT**

***O'BRIEN, PRESIDENT***

**X**

***DEFURIA***

**X (left meeting at 9:57)**

***JOHNSON***

**X**

***LINARES***

**X**

***MATARAZZO***

**X (arrived at 9:35)**

***ADMIN. DURKIN***

**X**

***\* AGENDA MAY BE AMENDED PRIOR TO BOARD MEETING\****

A meeting of the Essex County Board of Taxation was held on Thursday, February 6, 2014 at 9:30 a.m. at its office located at 50 South Clinton Street, Suite 5200, East Orange, New Jersey.

## **1. ROLL CALL**

Upon roll call the following members of the Board were present; President O'Brien, Commissioners DeFuria, Linares and Administrator Durkin. Commissioner Matarazzo arrived at 9:35 due to weather conditions. Commissioner Johnson was not in attendance due to car trouble.

## **2. Approval of January 2014 minutes**

Motion to approve January 2014 minutes will be at the March 6, 2014 Board meeting.

## **3. Dates Tax List Filed for Extension Towns**

Kenya Kourkoulis, Administrative Assistant read into the minutes the dates the extension town's books were filed:

- 02 - Bloomfield** filed on 1/17/14
- 03 - Caldwell** filed on 1/15/14
- 05 - East Orange** filed on 1/15/14
- 08 - Glen Ridge** filed on 1/15/14
- 13 - Montclair** filed on 1/31/14
- 14 - Newark** filed on 1/17/14
- 15 - North Caldwell** filed on 1/15/14
- 16 - Nutley** filed on 1/15/14
- 20 - Verona** filed on 1/15/14

## **4. Amend Montclair Compliance Plan**

Administrator Durkin read into the minutes an email received from Joan Kozeniesky, Tax Assessor of Montclair dated Friday, January 31, 2014 regarding 2014 Compliance Plan.

After an extensive review of final sales, pending sales, parcels available for sale and the 2013 appeal judgments, I have concluded that the Township of Montclair assessments to be in compliance with market values and trends. Therefore, the 2014 Application for Compliance is completed and no further action and/or adjustments are required. Thank you for your time, discussions, and review of the analysis, data and summaries I prepared and

submitted for this factual conclusion. This process will be continued on an annual basis and subject to your approval.

(At 10:07 a.m. meeting was back on record regarding Montclair's amended compliance plan) A motion to approve 2014 Amended Montclair Compliance plan was moved by Commissioner Matarazzo and seconded by Commissioner Linares. President O'Brien was in favor.)

## **5. Status of 2014 Revaluation: Irvington and Orange**

### **Irvington**

Sylvia Forbes, Tax Assessor stated that a revaluation update from Appraisal Systems, dated 2/4/14 has been submitted. A meeting with representatives from the Division of Taxation, State of NJ, Administrator Durkin, Jason Cohen and Rick DelGuercio of Appraisal Systems was held last Friday. Appraisal System stated that the tax listings should be filed on or before March 15. Discussion followed regarding the downward value of residential properties in Irvington, foreclosures and the tax rate increasing.

### **Orange**

Matt Rinaldi, Tax Assessor stated he also had a meeting with the State and Administrator Durkin on January 31, 2013. All residential values have been gone over and approved. Will review commercial properties with expert by Monday. Tax listing should be filed the week of February 28<sup>th</sup> the latest by March 1<sup>st</sup>. Discussion followed regarding value of the residential homes and commercial values, tax rate and lack of sales.

## **6. Municipal Revaluation Statistics**

Administrator Durkin stated all of our municipalities have had a revaluation in the last ten years. When reviewing the information on the spread sheet you will see there are three items in the criteria that call for a revaluation. Caldwell and Essex Fells are the towns that should be looked at and reviewed. I would like to send a letter to their Mayor and Council inviting them to our March board meeting to see what they are planning on doing regarding a revaluation.

9:57 a.m. Commissioner DeFuria had to leave the Board meeting for a prior commitment.

Discussion followed regarding Fairfield's tax maps, the importance of having updated maps, time frame for State to approve the maps.

## **7. Approval of Overrides**

Kenya Kourkoulis stated that one override has been completed for the Township of Millburn. The override was a property class change; from ratable to exempt.

A motion to approve Millburn's override was made by Commissioner Matarazzo and seconded by Commissioner Linares. President O'Brien was in favor.

## **8. Newark Ratio Update**

Administrator Durkin stated that we received a copy of the stipulation of settlement for the City of Newark ratio which is 93.34%.

## **9. Update of Appeals**

Kenya Kourkoulis stated that as of Monday, 40 tax appeals have been keyed into the system. This time last year we had 179 in the system,

Administrator Durkin stated usually the year after a revaluation we receive more tax appeals for that municipality. Last year East Orange and Newark had the revaluation so we might see a higher volume of appeals for those two municipalities.

## **10. Update of Deeds**

Administrator Durkin stated that a total of 6,900 deeds have been keyed into the system. An increase of 1,100 from this time last year.

## **11. Public Speakers**

President O'Brien wanted to thank the Assessors and staff of the tax board for all their hard work over the last year.

## **12. New Business**

No new business.

## **13. Adjournment**

There being no further business the meeting was adjourned at 10:06 a.m. by motion made by Commissioner Matarazzo and was seconded by Commissioner Linares. President O'Brien was in favor.

Meeting was back on record at 10:07 a.m. for motion to approve Amended Montclair 2014 Compliance Plan. The motion was made by Commissioner Matarazzo and seconded by Commissioner Linares. President O'Brien was in favor.

Meeting was adjourned at 10:09 by Commissioner Linares and seconded by Commissioner Matarazzo. President O'Brien was in favor.

Respectfully Submitted:  
Joan Codey Durkin, CTA  
Essex County Tax Administrator