

**ESSEX COUNTY BOARD OF TAXATION
BOARD MEETING
AGENDA**

**Thursday, February 7, 2019
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 2019 minutes
3. Update of Tax List Filing for Extension Towns: Belleville & Verona
4. Bloomfield Revaluation Contract Review
5. Update of Revaluations: 2020 Bloomfield, Fairfield & Livingston, 2021 Nutley & Roseland
6. Municipal Revaluation Orders: East Orange 2021, North Caldwell 2021, Cedar Grove 2022, West Orange 2022, Newark 2023, West Caldwell 2023, Irvington 2024 & Orange 2024
7. Approval of Overrides
8. Update of Appeals
9. Update of Deeds
10. Orange Assessor (Resignation Letter)
11. Rolling Assessment Education Course – March 22, 2019
12. Public Speakers
13. New Business
14. Adjournment

COMMISSIONERS

PRESENT

ABSENT

O'BRIEN, PRESIDENT

X

DEFURIA

X

GRODMAN

X

JOHNSON

X

LINARES

X

MATARAZZO

X

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 7, 2019 at 9:15 AM at its office located at 50 South Clinton Street, Suite 5200, East Orange, New Jersey.

1. ROLL CALL

Upon roll call, the following members were present: President O'Brien, Commissioners Grodman, Johnson, Linares, Matarazzo and Administrator Durkin. Absent was Commissioner De Furia

2. APPROVAL OF JANUARY 2019 MINUTES

Approval deferred until March 2019 meeting.

**3. UPDATE OF TAX LIST FILING FOR EXTENSION TOWNS:
BELLEVILLE & VERONA**

Brian Schneider of PPA Revaluation Company on behalf of Belleville reported that the taxpayer hearings will be complete on Monday, February 11th. Mark Hendricks has reviewed 600 commercial properties and there are approximately 150 more to be reviewed. There were fewer than 100 taxpayer hearings and the Tax List will be filed by February 15, 2019.

Verona Assessor George Librizzi and Brian Schneider of PPA Revaluation reported that 154 taxpayer hearings are complete which resulted in 24 additional inspections and the Tax List will be delivered to the County Tax Board next week.

Administrator Durkin stated that Glen Ridge, Verona and Belleville's Tax Appeal filing date will be on May 1st.

Commissioner Linares complimented PPA Revaluation for their professional and informative staff on conducting the Revaluation in Verona. He stated that a taxpayer had reported to him that the employees were courteous and informative while inspecting their home.

4. BLOOMFIELD REVALUATION CONTRACT REVIEW

President O'Brien had a question why there was no date on the contract. Assessor Joseph Pisauro stated that the date question had been resolved along with an addendum to the contract and other language that he cleared up with the State Division of Taxation. A motion to approve the contract was made by Commissioner Grodman, seconded by Commissioner Matarazzo all in favor, with the exception of Commissioner Johnson who recused himself, motion passed.

**5. UPDATE OF REVALUATIONS: 2020 BLOOMFIELD, FAIRFIELD &
LIVINGSTON, 2010 NUTLEY & ROSELAND**

Assessor Joseph Pisauro reported that the 2020 Contract for Bloomfield had been signed, the tax map company made revisions to the Qualification Codes that had to be renumbered and Vital Computer Resources approved of the changes. Corrections to the tax maps will be forwarded to the State Division of Taxation on Monday, February 11th. Assessor Pisauro met with the Bloomfield Police Department on the schedule for inspections by the revaluation company. VCS's to remain the same as Assessor Pisauro previously established while doing a compliance plan for Bloomfield. Public hearings on the revaluation are scheduled for early March.

Administrator Durkin reported on behalf of the absent Assessor Michael Leposky that introductory letters have been mailed and inspections of property will begin shortly. A representative of ASI Revaluation Company along with Assessor Leposky and Evelyn Laccitiello will schedule a meeting before the March Tax Board Meeting to discuss the progress of revaluation.

Livingston Assessor Lidia Dumytsch reported that about 2/3 of the town have been inspected by ASI Revaluation Company, two public hearings have been scheduled for the end of February and beginning of March. A representative of ASI Revaluation Company along with Assessor Dumytsch and Evelyn Laccitiello will meet before the March Tax Board Meeting to discuss the progress of the revaluation.

Nutley Assessor Edmund Brown stated the RFP was advertised and bids are expected to be returned by the February 15th deadline.

Roseland Assessor Kevin Esposito reported that he met with the Mayor, Council and Business Administrator to discuss options for the funding of the Revaluation. Tax maps have minor changes to be made and he expects them to be approved within 30 days. Commissioner Matarazzo asked about the new development proposed for Roseland and Assessor Esposito informed him that the demolition of the office complex should take place this year and the development will be tax abated.

6. MUNICIPAL REVALUATION ORDERS: EAST ORANGE 2021, NORTH CALDWELL 2021, CEDAR GROVE 2022, WEST ORANGE 2022, NEWARK 2023, WEST CALDWELL 2023, IRVINGTON 2024 & ORANGE 2024

Administrator Durkin explained that only three towns Irvington, North Caldwell and West Orange could be ordered to revalue today because the remainder of the towns appealed their ratios and the State was not finished with their paperwork. Irvington will be ordered for 2024, North Caldwell will be ordered for 2021 and West Orange will be ordered for 2022. A motion to order Irvington to revalue in 2024 was made by Commissioner Johnson, seconded by Commissioner Linares, all in favor motion passed. A motion to order North Caldwell to revalue in 2021 was made by Commissioner Johnson, seconded by Commissioner Matarazzo, all in favor motion passed. A motion to order West Orange to revalue in 2022 was made by Commissioner Grodman, seconded by Commissioner Linares, all in favor, with the exception of Commissioner Johnson who recused himself, motion passed.

At the March 2019 Essex County Tax Board meeting, East Orange, Cedar Grove, Newark, West Caldwell and Orange will be ordered to revalue. East Orange Assessor Romal Bullock spoke on behalf of the anticipated 2021 date and felt there would be an objection to the year by the City. Administrator Durkin stressed to Assessor Bullock that the tax maps must be sent to the Division of Taxation as soon as possible for review. Assessor Bullock stated that the tax maps are in good shape with the exception of some street addresses.

Cedar Grove will be ordered in 2022 and West Caldwell will be ordered in 2023. Administrator Durkin explained that Assessor Richard Hamilton was the Assessor for both towns and scheduling for the same year would be a burden on him.

Newark will be ordered for revaluation in 2023 and Orange in 2024. The reason for these orders is not necessarily due to their ratios or coefficients but rather the lapse of time since the last revaluation, 10 years in most cases.

7. APPROVAL OF OVERRIDES

Overrides were submitted by East Orange, Essex Fells, Irvington, Millburn, Newark, Nutley, Orange and Roseland. A motion to approve the overrides was made by Commissioner Grodman, seconded by Commissioner Matarazzo, all in favor motion passed.

8. UPDATE OF APPEALS

As of today's date 43 Appeals have been filed which is 23 more than at the same time period as last year.

9. UPDATE OF DEEDS

As of today's date 10,192 deeds have been keyed in which is 192 more than at the same time period as last year. This office is awaiting deeds from the Register's Office to be processed.

10. ORANGE ASSESSOR (RESIGNATION LETTER)

Adrian Mapp from the City of Orange spoke about the vacancy for the position of Tax Assessor due to the resignation of Aaron M. Wilson. He related that one individual had been interviewed and the position would be filled in the next few weeks. Administrator Durkin added that the State Division of Taxation has been calling about the vacancy in Orange and the Resolution for the Newark Assessor. Administrator Durkin informed Mr. Mapp that a copy of the appointing Resolution for the Tax Assessor in Orange should be sent to her so she can forward a copy to the Division of Taxation.

11. ROLLING ASSESSMENT EDUCATION COURSE–MARCH 22, 2019

A flyer has been prepared for the Educational Course and Kenya and the State are working out the details for the course and credits. Commissioner Johnson asked if Legal Credits would be offered and the answer was no because there was not time to complete the necessary paperwork and filing deadline. Administrator Durkin added that there is a Bill in Trenton that would change Chapter 123 from a 15% corridor to 5% so in that case perhaps Rolling Assessments might be feasible.

12. PUBLIC SPEAKERS

Nutley Assessor Brown said he has an issue with Sub-Divisions explaining the two ways a sub-division is recorded at the county. One being the filing of a plat map on a major sub-division at the Register's Office which does not get forwarded to the Assessor's Office and the other by recording of a minor sub-division by deed. Assessor Hamilton said to be in contact with the planning board in your respective town and ask that all major sub-division maps be forwarded to the Tax Assessor

Commissioner Matarazzo asked a question on Chapter 91 that prompted a discussion of values of commercial, industrial and apartments.

Also discussed was the recent court decision on Verizon and the subject of their personal property (Pt-10) in towns where they do not supply more than 51% of dial tone service. It was determined by the court that each town stands alone and cases would have to be tried separately.

13. NEW BUSINESS

None

14. ADJOURNMENT

A motion to adjourn was made by Commissioner Johnson, seconded by Commissioner Grodman, all in favor motion passed meeting adjourned at 10:15 AM.

Respectfully Submitted
Joan Codey Durkin, Tax Administrator

JCD/el