

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

**Thursday, March 13, 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 & February 2014 minutes
3. Update Of 2014 Preliminary Equalization Table
4. Approval of Overrides
5. Updates of Deeds
6. Update of Appeals /Hearing Schedules
7. Status of Irvington and Orange Revaluations 2014
8. Discussion to order Caldwell & Essex Fells Reval
9. Discussion of Digital Tax Maps with Jack Flood
10. Reminder: Appeal Deadlines – April 1st and May 1st
11. Public Speakers
12. New Business
13. Adjournment

COMMISSIONERS

PRESENT

ABSENT

O'BRIEN, PRESIDENT

X

DEFURIA

X (arrived at 10:13)

JOHNSON

X

LINARES

X

MATARAZZO

X (arrived at 9:27)

ADMIN. DURKIN

X

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

A meeting of the Essex County Board of Taxation was held on Thursday, March 13, 2014 at 9:21 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 Johnson and Linares and Administrator Durkin. Commissioner Matarazzo arrived at 9:27 and Commissioner DeFuria arrived at 10:13.

2. Approval of January & February minutes

President O'Brien stated the motion to approve minutes will be held later when Commissioner Matarazzo arrives.

3. Update of 2014 Preliminary Equalization Table

Administrator Durkin stated that the 2014 Preliminary Equalization Table will be completed sometime next week. Orange's revaluation is complete and Irvington's numbers are being updated in the computer system as we speak.

4. Approval of Overrides

Kenya Kourkoulis, Administrative Clerk, stated that the following towns had overrides:

01 – Belleville – 21 overrides
02 – Bloomfield – 10 overrides
05 - East Orange – 13 overrides
06 – Essex Fells – 3 overrides
07 – Fairfield - 1 override
10 – Livingston - 3 overrides
13 - Montclair – 7 overrides
14 – Newark – 95 overrides
18 – Roseland – 4 overrides
22 – West Orange- 17 overrides

12 – Millburn – 1 override (approved at the February 6, 2014 meeting)

Ms. Kourkoulis stated that overrides are corrections to the tax list to avoid the municipality having to pay refunds later in the year.

A motion to approve the overrides was made by Commissioner Johnson, motion seconded by Commissioner Linares. All were in favor.

5. Update of Deeds

Administrator Durkin stated that a total of 7,894 deeds have been keyed into the system. At this time last year the total was 6,700, which shows an increase of 1,194 deeds.

6. Update of Appeals / Hearing Schedules

Kenya Kourkoulis stated that as of yesterday March 12th, 392 appeals have been entered. This time last year there were 533, with Irvington having the bulk of appeals. This year hearings will start mid-April.

President O'Brien thanked Kenya for all her hard work.

7. Status of Irvington and Orange Revaluations 2014

Irvington

Sylvia Forbes, Tax Assessor stated that the 2014 Revaluation is complete and final assessments are in place. Vital is updating the final number into the computer system as we speak. Discussion followed regarding the loss of ratables for the township, the 17 days of informal hearings and adjustments made, increase of line items to 9,786 and useable and non-useable sales.

(9:27 Commissioner Matarazzo arrived for Board Meeting.)

President O'Brien states that the motion to approve January 2014 and February 2014 minutes will be completed now. (**#2 on Agenda**)

January 10, 2014 Board minutes was approved by a motion made by Commissioner Matarazzo and was seconded by Commissioner Johnson. President O'Brien was in favor. Commissioner Linares abstained.

February 6, 2014 Board minutes was approved by a motion made by Commissioner Matarazzo and was seconded by Commissioner Linares. President O'Brien was in favor.

Orange

Matt Rinaldi, Tax Assessor stated the books were certified on March 7, 2014. Discussion followed regarding useable and non-useable sales, ratio, ratable down by 2 million and the how the revaluation company handled the work flow. Mr. Rinaldi stated that he was meeting with representatives from the State today with Administrator Durkin and Sylvia Forbes.

8. Discussion to Order Caldwell & Essex Fells Reval

Caldwell

Joan Kozeniesky, Tax Assessor and Greg Mascera, Esq. were representing the Township of Caldwell.

Administrator Durkin stated that Caldwell is need of a revaluation to correct disparities of assessments within the township. Letter sent to Township on November 8, 2013 regarding tax maps and today is March 13, 2014 and no movement has been made.

Much discussion followed regarding Caldwell's tax maps, if maps would be updated in house or firm to be hired. Time frame for RFP to be completed for maps, if needed. Sales and ratio study.

Greg Mascera, Esq. stated that he understood the importance of a revaluation and recommended the year of 2018. Administrator Durkin recommended to the Board the year 2016.

More discussion followed. President O'Brien stated that Caldwell should have a outline of their goals and update of progress with the tax map issues. At next monthly board meeting in April the order for Revaluation for the Township of Caldwell will be in place for 2016.

Essex Fells

Representing the Borough were Kevin Esposito, Tax Assessor, Mayor Edward Abbot, Francine Paserchia, Borough Administrator and Robert Oostdyke, Esq.

Kevin Esposito, Tax Assessor stated that funding for the tax maps is in place for the 2014 budget. Administrator Paserchia stated she does not see any issues why the funding for tax maps would not be approved for 2014.

Discussion followed regarding recent sales of luxury homes, decrease of tax court appeals, ratio, tax maps and roadmap for financing revaluation for the year 2016.

President O'Brien stated that Essex Fells should submit a revaluation time frame plan to the Board before the next monthly meeting in April.

9. Discussion of Digital Tax Maps with Jack Flood

Administrator Durkin stated that many departments within the County and Municipalities would benefit from the digital parcel map project. In attendance are Nancy Eisenberg, Consultant and Acting Register for Deeds & Mortgages Willie Narvaez.

Jack Flood, SDL (Spatial Data Logic) explained the six project phases of the county-wide digital parcel map. Phase 6 is the Digital tax map contract. Four towns will be in a pilot program Glen Ridge, Irvington, Livingston and North Caldwell.

10:13 Commissioner DeFuria arrives at meeting.

Much discussion regarding the State mandating digital parcel maps for all counties in future, funding for project, percent paid by county and town, who is on board with project, etc. Also the City of Newark may need some updated work on their digital maps.

President O'Brien stated Commissioners will review draft of Resolution for next Board meeting.

10. Reminder: Appeal Deadlines – April 1st and May 1st

Kenya Kourkoulis stated that the deadline for Irvington and Orange is Thursday, May 1, 2014. The remaining municipalities are Tuesday, April 1, 2014.

11. Public Speakers

No public speakers.

12. New Business

No new business.

13. Adjournment

There being no further business the meeting was adjourned at 10:37 a.m. on motion made by Commissioner Matarazzo and was seconded by Commissioner Johnson. All were in favor.

Respectfully submitted
Joan Codey Durkin, CTA
Essex County Tax Administrator