

**ESSEX COUNTY BOARD OF TAXATION
BOARD MEETING**

AGENDA

**Thursday, November 5, 2020
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, 2020 Minutes
3. Approval of Judgments Rendered in October 2020
4. Approve Tax Rates: Caldwell, Irvington, Newark, West Orange
5. Update of Tax Appeal Hearings/Scheduling for November
6. Update of Added/Omitted Appeals
7. 2020 Abstract of Ratables and Added Omitted Abstract
8. Appealing 2020 Ratio: Newark
9. Update of Revaluations: 2022 East Orange, North Caldwell, Nutley, Orange, & Roseland, 2023 Newark, 2024 Irvington, 2025 West Orange
10. Update Essex Fells Reassessment 2021
11. Application for Chapter 251 Compliance Plan: Montclair & Verona
12. Update of Deeds
13. Board Meeting Thursday, December 17, 2020 at 9:00 am & Added/Omitted Hearings at 10:00 am
14. November 19, 2020 Special Phone Conference Call 10:00 am
15. Gopal Bill to Modernize Pilot Property Tax Assessment Program
16. Public Speakers
17. New Business
18. Adjournment

COMMISSIONERS

PRESENT

ABSENT

O'BRIEN, PRESIDENT	X (on phone)
DEFURIA	X (on phone)
GRODMAN	X
JOHNSON	X
MATARAZZO	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 5, 2020 at 9:10 AM at its office located at 50 South Clinton Street, East Orange, New Jersey.

1. ROLL CALL

President O'Brien and Commissioner DeFuria were present via phone call; Commissioners Grodman, Johnson, Matarazzo and Tax Administrator Durkin were present at the Essex County Board of Taxation Office.

2. APPROVAL OF OCTOBER 1, 2020 MINUTES

Motion to approve the minutes of October 1, 2020 was made by Commissioner Grodman, Seconded by Commissioner Matarazzo, all in favor motion approved.

3. APPROVAL OF JUDGMENTS RENDERED IN OCTOBER 2020

Motion to approve judgments rendered in October 2020 was made by Commissioner Grodman, Seconded by Commissioner Matarazzo, all in favor motion approved.

4. APPROVE TAX RATES: CALDWELL, IRVINGTON, NEWARK, WEST ORANGE

Motion to approve Tax Rate for Caldwell was made by Commissioner Matarazzo, Seconded by Commissioner Grodman, all in favor motion approved. Motion to approve Tax Rate for Irvington was made by Commissioner Matarazzo, Seconded by Commissioner DeFuria, all in favor motion approved. Motion to approve Tax Rate for Newark was made by Commissioner Matarazzo, Seconded by Commissioner Grodman, all in favor motion approved. Commissioner Johnson abstained on the Newark Tax Rate. A motion to approve Tax Rate for West Orange was made by Commissioner Matarazzo, Seconded by Commissioner Grodman, all in favor motion approved. Commissioner Johnson abstained on the West Orange Tax Rate.

5. UPDATE OF TAX APPEAL HEARINGS/SCHEDULING FOR NOVEMBER

Hearings are scheduled for West Orange on November 10, 2020 and Orange and West Orange on November 18, 2020.

6. UPDATE OF ADDED/OMITTED APPEALS

As of today's date, 7 Assessor Appeals and 1 regular Appeal have been filed.

7. 2020 ABSTRACT OF RATABLES AND ADDED OMITTED ABSTRACT

A motion to approve the 2020 Abstract was made by Commissioner Grodman, Seconded by Commissioner Matarazzo, all in favor motion approved. A motion to approve the 2020 Added/Omitted Abstract was made by Commissioner Grodman, Seconded by Commissioner Matarazzo, all in favor motion approved.

8. APPEALING 2020 RATIO: NEWARK

Noted that Newark's current ration is 82.34%.

9. UPDATE OF REVALUATIONS: 2022 EAST ORANGE, NORTH CALDWELL, NUTLEY, ORANGE & ROSELAND, 2023 NEWARK, 2024 IRVINGTON, 2025 WEST ORANGE

East Orange Assessor Romal Bullock reported that the contract for Revaluation should be completed by weeks end. Tyler representatives were present at this meeting and confirmed that the Revaluation of East Orange with 10,825 parcels will be completed on time.

North Caldwell Assessor George Librizzi was not present at today's meeting; however he submitted a report from Richard Buscemi, CTA who is project supervisor for PPA who is performing the revaluation in North Caldwell. Mr. Buscemi stated that inspections in North Caldwell could possibly start during this years fall season.

Nutley Assessor Edmund Brown reported that as of today's date, inspections have not yet started. He stated he is comfortable with using the existing VCS neighborhoods and lot sizes. Commissioner Johnson asked once the inspections begin how long the process will take to complete. Assessor Brown said it depends on the amount of inspectors assigned to Nutley.

Orange Assessor Chris Murray was not present at today's meeting. His report was read into the record stating that Civil Solutions has been working on Oranges Tax Maps and they are roughly halfway through the update process. The RFP should be completed by the end of the week.

Roseland Assessor Kevin Esposito along with a representative from PPA stated lot sizes are complete along with neighborhood delineations. Commissioner Johnson asked when inspections would begin and the response from PPA was in the spring of 2021. According to PPA the revaluation should be on time. Roseland has 2,100 parcels.

Newark Assessor Aaron Wilson was not present at the meeting and he did not file a written report.

Irvington Assessor Silvia Forbes was not present at today's meeting, she submitted a written report stating the Civil Solutions is updating the tax maps and is awaiting funds to be placed into the Municipal Budget for funding of the revaluation.

West Orange Assessor Kevin Dillon submitted a written report stating the West Orange Township Council voted to approve the Consent Order and the tax maps are continuing to be updated.

10. UPDATE ESSEX FELLS REASSESSMENT 2020

Essex Fells Assessor Kevin Esposito reported that a contract was awarded to PPA to complete the reassessment. Letters to taxpayers to go out ASAP and field work is to start by December 1 and completed by December 31, 2020. Value letters will be sent out February 1, 2021 and informal hearings will be completed by February 20, 2021. The books could be signed by March 1, 2021.

11. APPLICATION FOR CHAPTER 251 COMPLIANCE PLAN: MONTCLAIR & VERONA

George Librizzi, Assessor for both Montclair and Verona, is to meet with Administrator Durkin to discuss the application for Chapter 251 Compliance Plans for both towns.

12. UPDATE OF DEEDS

As of October 20, 2020 five thousand two hundred and sixty nine deeds have been processed, approximately 500 fewer than last year at this same time period.

13. BOARD MEETING THURSDAY, DECEMBER 17, 2020 AT 9:00 AM & ADDED/OMITTED HEARINGS AT 10:00 AM

The full Board shall sit to hear Added/Omitted Appeals.

14. NOVEMBER 19, 2020 SPECIAL PHONE CONFERENCE CALL AT 10:00 AM

This special phone conference call is scheduled to approve Judgments from the November 10th and 18th, 2020 appeal hearings.

15. GOPAL BILL TO MODERNIZE PILOT PROPERTY TAX ASSESSMENT PROGRAM

Senate Bill 2725 is being introduced for the three Pilot Counties to enable them to modernize pilot property tax assessment program advances. This bill should make it easier by allowing virtual internal inspections for assessment purposes and the appeal-hearing process.

Senate Bill 2546 requires cost-benefit analyses for long term tax exemptions; requires DCA to create database of these exemptions; requires new distribution of annual service charges; requires five-year exception and abatement agreements be filed with certain county officials.

There is also a Bill going to committee that would allow shared services for County Tax Administrators.

16. PUBLIC SPEAKERS

None

17. NEW BUSINESS

None

18. OLD BUSINESS

In the matter of a West Orange property owner filing a tax appeal with the Municipality and not with the Essex County Tax Board, the Assistant Attorney General cited a case *Lamantia v. Howell Tp.* (copy attached) stating any appeal not filed with County Tax Board cannot be heard or judged.

19. ADJOURNMENT

Motion to adjourn the meeting at 9:58 AM was made by Commissioner Grodman, Seconded by Commissioner Matarazzo, all in favor motion approved.

Respectfully Submitted
Joan Codey Durkin, Tax Administrator

JCD/el