

**ESSEX COUNTY BOARD OF TAXATION
BOARD MEETING
AGENDA
Thursday, February 1, 2024
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 2024 Minutes
3. Update of Tax List Filing for Extension Towns: Irvington, Livingston, Newark, Roseland & Maplewood
4. Update of Revaluations: 2024 Irvington, Maplewood, Roseland, 2025 West Orange, 2027 Newark
5. Revaluation Dates for 10 Municipalities
6. Approval of Overrides
7. Update of Appeals
8. Update of Deeds
9. Spot Assessing
10. Update of Real Estate – Essex County
11. Public Speakers
12. New Business
13. Executive Session: Approve January 2024 Executive Session Minutes
14. Adjournment

COMMISSIONERS

PRESENT

ABSENT

<i>MATARAZZO, PRESIDENT</i>	X	
<i>DEFURIA</i>	X	
<i>GRODMAN</i>	X	
<i>JOHNSON</i>	X	
<i>O'BRIEN</i>	X	
<i>WELLER-DEMMING</i>	X	
<i>ADMIN. DURKIN</i>	X	

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

A meeting of the Essex County Board of Taxation was held on Thursday, February 1, 2024, at 9:10 A.M. at its office located at 495 Dr. Martin Luther King, Jr., Blvd., Newark, New Jersey.

1. **ROLL CALL**

Present at today's meeting were President Matarazzo, Commissioners DeFuria, Grodman, Johnson, O'Brien, Weller-Demming and Tax Administrator Durkin.

2. **APPROVAL OF JANUARY 10, 2024, MINUTES**

A motion to approve the minutes was made by Commissioner Johnson, Seconded by Commissioner Weller-Demming, all in favor, motion approved. Abstained from voting were Commissioners DeFuria and O'Brien.

3. **UPDATE OF TAX LIST FILING FOR EXTENSION TOWNS: IRVINGTON, LIVINGSTON**

Livingston has filed their Tax List for 2024. Irvington has not yet filed.

4. **UPDATE OF REVALUATIONS: 2024 IRVINGTON, MAPLEWOOD, ROSELAND, 2025 WEST ORANGE, 2027 NEWARK**

Irvington Tax Assessor Silvia Forbes requested an extension until May 1, 2024, to file Irvington's Tax List. Tax Administrator Durkin stated that she held a zoom meeting with the Division of Taxation, and it was suggested from them that the tax list should be filed by March 15, 2024, or extended until 2025. Administrator Durkin explained the ramifications of the requested May 1, 2024 extension such as the County being unable to file the Equalization Table and Irvington having to pay a substantial increase in County Taxes. Tax Assessor Forbes is to take the alternative to the officials in Irvington and respond to the Essex County Tax Board as soon as possible. If the decision is to extend to 2025, Irvington must notify its taxpayers that the filing deadline for tax appeals is April 1, 2024. If the decision is to file on March 15, 2024, then value letters must be sent to taxpayers by February 15, 2024.

Maplewood Tax Assessor Thomas DeKorte reported that the 2024 Tax List will be filed on February 5, 2024.

Roseland Tax Assessor Kevin Esposito reported that the 2024 Tax List will be filed on February 15, 2024.

Newark Tax Assessor Frank Dallessio reported that the 2024 Tax List will be filed on February 5, 2024. The RFP has been advertised for Revaluation with a return date of February 22, 2024. Tax Maps are being updated and completed in March 2024.

West Orange Tax Assessor Jacob Nieman reported that 50% of residential inspections have been completed and commercial inspections are underway. There was a problem gaining entry to gated communities, but the problem has been rectified.

5. **REVALUATION DATES FOR 10 MUNICIPALITIES**

The dates for Revaluation were discussed as follows:

2026 Caldwell & West Caldwell, 2027 (Newark already ordered) Cedar Grove & Verona, 2028 Belleville, Bloomfield, Fairfield, Glen Ridge and Montclair. An alert will be sent to all towns and orders will be issued at either the March or April Board Meeting.

6. APPROVAL OF OVERRIDES

A motion to approve the overrides was made by Commissioner Grodman, Seconded by Commissioner Johnson, all in favor, motion approved.

7. UPDATE OF APPEALS

As of today's date, only 6 tax appeals have been filed.

8. UPDATE OF DEEDS

As of January 31, 2024, 6,429 deeds have been processed, that is approximately 1,400 less than the same time-period as last year.

9. SPOT ASSESSING

A discussion on spot assessing that was prompted by a letter from the State Division of Taxation in response to an inquiry from a Municipal Business Administrator was read into the record. Tax Administrator Durkin strongly emphasized that inspections should be made, pictures to be taken and dated and a letter to the taxpayer should be in the Assessor's file before an added assessment is placed on a property or an increase in assessment for the following year. Comments from Tax Assessor Kevin Esposito and Tax Assessor Richard Hamilton with regard to their experiences of the inability to gain entrance to properties was discussed.

10. UPDATE OF REAL ESTATE – ESSEX COUNTY

A copy of the update on Real Estate in Essex County was given to the Board and Tax Assessors present at the meeting for their review.

11. PUBLIC SPEAKERS

Richard Hamilton, Tax Assessor for West Caldwell, asked that the Tax Administrator reconsider the date for revaluation that was suggested for 2026. He also stated that he has attended meetings in Cedar Grove with regard to their tax maps and has another meeting scheduled to discuss the updating of these maps.

12. NEW BUSINESS

None

13. EXECUTIVE SESSION: APPROVE JANUARY 10, 2024, EXECUTIVE SESSION MINUTES

A motion to approve the January 10, 2024, minutes of the Executive Session was made by Commissioner Grodman, Seconded by Commissioner Weller-Demming, all in favor, motion approved. Abstained from voting were Commissioners DeFuria and O'Brien.

14. ADJOURNMENT

A motion to adjourn the meeting at 9:58 A.M. was made by Commissioner Grodman, Seconded by Commissioner Weller-Demming, all in favor, motion approved.

Respectfully submitted.
Joan Codey Durkin

JCB/el