ESSEX COUNTY BOARD OF TAXATION BOARD MEETING AGENDA Wednesday January 10, 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 IN THE ESSEX COUNTY BOARD OF TAXATION.

- 1. ROLL CALL
- 2. Approval of December 18, 2023 Minutes
- **3.** File 2024 Tax List
- 4. Request for Extension of 2024 Tax List Filing: Livingston, Newark & West Orange
- 5. Update of Revaluations: 2024 Irvington, Maplewood, Roseland, South Orange, 2025 West Orange, 2027 Newark
- **6.** Letter from State: Conflicts of Interest
- 7. Discussion for Revaluations: Belleville, Bloomfield, Caldwell, Cedar Grove, Fairfield, Glen Ridge, Montclair, No. Caldwell, Verona & West Caldwell
- 8. Update of Deeds
- 9. Public Speakers
- **10.** New Business
- **11.** Executive Session: Newark Matter
- 12. Adjournment

<u>COMMISSIONERS</u>	<u>PRESENT</u>	<u>ABSENT</u>
Matarazzo, President	X	
DeFuria		X
Grodman	Χ	
Johnson	Χ	
O'Brien		
Weller-Demming	X	
Administrator Durkin	X	

AGENDA MAY BE AMENDED PRIOR TO BOARD MEETING

A meeting of the Essex County Board of Taxation was held on Wednesday, January 10, 2024, at 9:15 A.M. at its office located at 495 Dr. Martin Luther King, Jr., Blvd., Newark, New Jersey.

1. ROLL CALL

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

2. APPROVAL OF DECEMBER 18, 2023 MINUTES

A motion to approve the December 18, 2023 minutes was made by Commissioner Grodman, Seconded by Commissioner Weller-Demming, all in favor motion approved.

3. FILE 2024 TAX LIST

The Municipalities filing their 2024 Tax List are: Belleville, Bloomfield, Caldwell, Cedar Grove, East Orange, Essex Fells, Fairfield, Glen Ridge, Millburn, Montclair, North Caldwell, Nutley, Orange, South Orange, Verona and West Caldwell.

4. REQUEST FOR EXTENSION OF 2024 TAX LIST FILING: LIVINGSTON, NEWARK & WEST ORANGE

A motion to approve the requests for the extension of 2024 Tax List Filing was made by Commissioner Grodman, Seconded by Commissioner Johnson, all in favor motion approved as follows: Livingston until January 22, 2024, Maplewood, Newark, and West Orange until February 5, 2024.

It was later noted that Irvington has requested an extension of the 2024 Tax List filing to March 1, 2024. A motion to approve the extension was made by Commissioner Johnson, Seconded by Commissioner Grodman, all in favor motion approved.

5. UPDATE OF REVALUATIONS: 2024 IRVINGTON, MAPLEWOOD, ROSELAND, SOUTH ORANGE, 2025 WEST ORANGE, 2027 NEWARK

Irvington Tax Assessor Silvia Forbes reported that she would request a December 2024 revaluation update from ASI to be sent to the Tax Administrator. She also requested an extension on filing the 2024 Tax List until March 1, 2024.

Roseland Tax Assessor Kevin Esposito was not present at the meeting. The monthly report from PPA stated that the valuation phase of the revaluation was finalized in December and letters were sent informing owners of their new values. Informal appeals and reviews are to follow this month.

South Orange Tax Assessor Ellen Malgieri reported that the revaluation of South Orange is complete, and the 2024 Tax List was filed.

West Orange Tax Assessor Jacob Nieman was not present at the meeting; however, a letter was submitted by tax appeal attorney Edwin R. Matthews stating that corrections are being made to the 2024 Tax List and they are awaiting the approval of the Tax Assessor who is currently on vacation.

Newark Tax Assessor Frank Dallessio reported that the RFP for revaluation was sent to the Department of Finance and Division of Purchasing for advertisement this month and

the tax maps continue to be updated. Tax Administrator Durkin requested confirmation of the advertisement and she also suggested that the tax map sheets that have been corrected should be sent to Trenton for review.

6. LETTER FROM STATE: CONFLICTS OF INTEREST

A letter from the State Division of Taxation was read stating that there is a conflict of interest for an Assessor who also works for a revaluation company that can result in a fine and is subject to suspension, demotion, removal or other disciplinary action.

7. DISCUSSION FOR REVALUATIONS: BELLEVILLE, BLOOMFIELD, CALDWELL, CEDAR GROVE, FAIRFIELD, GLEN RIDGE, MONTCLAIR, NORTH CALDWELL, VERONA & WEST CALDWELL

A discussion on possible dates for revaluations in the above captioned municipalities will be further discussed at the February meeting. At today's meeting, the preliminary dates were discussed as follows: Belleville (TBD), Bloomfield (TBD), Caldwell (2026), Cedar Grove (2027), Fairfield (2026, 2027 or 2028 are in question), Glen Ridge (2028), Montclair (2028), North Caldwell (TBD), Verona (2027 or 2028), West Caldwell (TBD- Tax Assessor to speak with the Business Administrator).

8. UPDATE OF DEEDS

As of January 5, 2024, 5,793 deeds have been processed, that is 3,000 less than this time last year.

9. **PUBLIC SPEAKERS**

None

10. NEW BUSINESS

None

11. EXECUTIVE SESSION: NEWARK MATTER

A motion to go into Executive Session at 10:15 A.M. was made by Commissioner Johnson, Seconded by Commissioner Weller-Demming, all in favor motion approved. A motion to go back to the record at 10:24 A.M. was made by Commissioner Weller-Demming, Seconded by Commissioner Grodman, all in favor motion approved.

12. ADJOURNMENT

A motion to adjourn the meeting at 10:25 A.M. was made by Commissioner Weller-Demming, Seconded by Commissioner Grodman, all in favor motion approved.

Respectfully submitted, Joan Codey Durkin, CTA Tax Administrator JCD/el