

**ESSEX COUNTY BOARD OF TAXATION**  
**BOARD MEETING**  
**AGENDA**  
**Monday, October 2, 2023**

***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 September 7, 2023, Minutes
3. Accept AA/OA Books Filed/Roll Call
4. Approve Tax Rates: Caldwell, Fairfield, Maplewood, Newark & West Orange
5. Update 2023 Abstract of Ratables & Added Omitted Abstract
6. Update Revaluations: 2024 Irvington, Maplewood, Roseland & South Orange, 2025 Newark/Extension & West Orange
7. State Approved West Orange Revaluation Contract
8. Status of Deeds
9. New Ratios 2024
10. Verizon PT-10
11. Public Speakers
12. New Business
  - October 17<sup>th</sup> meeting to vote for Officials of NJACTB
  - Cape May Conference on NJACTB website - able to lookup seminar materials
  - NJACTB Meeting/Holiday Luncheon – Park Savoy 12/7
  - Assessors Holiday Luncheon – Nanina’s in the Park – 12/15
13. Adjournment

**COMMISSIONERS**

**PRESENT**

**ABSENT**

**MATARAZZO, PRESIDENT**

**X**

**DEFURIA**

**X**

**GRODMAN**

**X**

**JOHNSON**

**X**

**O'BRIEN**

**X**

**WELLER-DEMMING**

**X**

**ADMIN. DURKIN**

**X**

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

A meeting of the Essex County Board of Taxation was held on Monday, October 2, 2023, at 9:10 AM at its office located at 495 Dr. Martin Luther King, Jr., Blvd., Newark, New Jersey.

**1. ROLL CALL**

President Matarazzo, Commissioners Grodman, Johnson, O'Brien, Weller-Demming and Tax Administrator Durkin were present at the meeting. Commissioner DeFuria was absent.

**2. APPROVAL OF SEPTEMBER 7, 2023, MINUTES**

A motion to approve the minutes of September 7, 2023 was made by Commissioner Grodman, Seconded by Commissioner Weller-Demming, all in favor motion approved.

**3. ACCEPT AA/OA BOOKS FILED/ROLL CALL**

All Municipalities in Essex County except for Belleville, Irvington, Nutley & Orange filed their AA/OA Books.

**4. APPROVE TAX RATES: CALDWELL, FAIRFIELD, MAPLEWOOD, NEWARK & WEST ORANGE**

A motion to approve the Tax Rates for Caldwell, Fairfield, Maplewood, Newark & West Orange was made by Commissioner O'Brien, Seconded by Commissioner Weller-Demming, all in favor motion approved.

**5. UPDATE 2023 ABSTRACT OF RATABLES & ADDED OMITTED ABSTRACT**

Due to the absence of all Municipalities receiving their tax rates, the abstracts cannot be completed. This subject will be revisited at the November meeting.

**6. UPDATE REVALUATIONS: 2024 IRVINGTON, MAPLEWOOD, ROSELAND & SOUTH ORANGE, 2025 NEWARK EXTENSION & WEST ORANGE**

Irvington Tax Assessor Silvia Forbes reported that inspections of properties in Irvington are in progress.

Maplewood Revaluation Company PPA submitted their report stating that all residential and commercial properties have been inspected. They have begun the valuation process and daytime, evening and Saturday appointments are available for residents that request appointments.

Roseland Revaluation Company PPA submitted their report stating that field work has been completed, and the valuation phase of the process has started and will continue through the month of October. Tax Assessor Kevin Esposito reported that all valuation letters will be mailed in January 2024 and the revaluation will be filed on time. When questioned about the commercial properties he stated that the review of those properties was under contract with the Hendricks Appraisal firm.

South Orange Revaluation Company PPA submitted their report stating that all residential and commercial properties have been inspected. They have started the value process and data review.

Newark Tax Assessor Frank Dallessio reported that the Newark City Tax Maps are being revised and he is awaiting a wording change from the City Clerk on the Resolution asking for an extension for revaluation from the year 2025 to 2027. It was suggested and approved by the Tax Board to send the Original Resolution from Newark along with a Tax Board Resolution requesting the extension to the Division of Taxation. A motion to approve the Tax Board resolution was

made by Commissioner Grodman, Seconded by Commissioner O'Brien, all in favor motion approved.

West Orange Tax Assessor Jacob Nieman reported that the State approved the contract for revaluation. PPA has started their inspections and they have been receiving Chapter 91's.

**7. STATE APPROVED WEST ORANGE REVALUATION CONTRACT**

It was noted that West Orange has received State approval on their Revaluation Contract.

**8. STATUS OF DEEDS**

As of September 24<sup>th</sup>, two thousand seven hundred eighty-one deeds have been processed. This number is approximately one thousand less than the same time period as last year.

**9. NEW RATIOS 2024**

The ratios for 2024 were distributed to the members of the Tax Board and all Municipal Tax Assessors.

**10. VERIZON PT-10**

There was discussion of Verizon notifying various Municipal Tax Assessors that they will not be filing PT-10'S for the year 2024 due to Verizon supplying less than 51% of land lines to their municipalities. The court case was discussed, and it was determined that the line item should be retained with a minimum assessment in the event that the municipalities prevail.

**11. PUBLIC SPEAKERS**

None

**12. NEW BUSINESS**

- OCTOBER 17<sup>TH</sup> MEETING TO VOTE FOR OFFICIALS OF NJACTB
- CAPE MAY CONFERENCE ON NJACTB WEBSITE – ABLE TO LOOKUP SEMINAR MATERIALS
- NJACTB MEETING/HOLIDAY LUNCHEON – PARK SAVOY 12/7
- ASSESSORS HOLIDAY LUNCHEON – NANINA'S IN THE PARK 12/15

It was suggested that everyone should look up the seminar materials that were discussed at the Cape May Conference.

**13. ADJOURNMENT**

A motion to adjourn the meeting at 9:35 AM was made by Commissioner Weller-Demming, Seconded by Commissioner O'Brien, all in favor motion approved.