

**ESSEX COUNTY BOARD OF TAXATION**  
**BOARD MEETING**  
**AGENDA**  
**Tuesday, October 1, 2024**

***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 5, 2024, Minutes
3. Accept AA/OA Books Filed/Roll Call
4. Approve Tax Rates: Fairfield, Irvington & West Orange
5. Update 2024 Abstract of Ratables & Added Omitted Abstract
6. Update Revaluations: 2025 Irvington & West Orange, 2026 Cedar Grove, Fairfield & Verona, 2027 Caldwell, Newark & West Caldwell, 2028 Belleville, Bloomfield, Glen Ridge & Montclair
7. Status of Deeds
8. New Ratios 2025
9. Next Board Meeting Thursday, November 7, 2024
10. Reminder December Board Meeting/Hearings: Tuesday, December 17, 2024
11. Public Speakers
12. New Business:
  - Assessors Holiday Luncheon- Friday, December 13, 2024
  - NJACTB Monthly Meeting & Holiday Luncheon
13. Adjournment

**COMMISSIONERS**

**PRESENT**

**ABSENT**

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

***\*\*Agenda can be amended at any time prior to meeting\****

A meeting of the Essex County Board of Taxation was held on Tuesday, October 1, 2024, at 9:16 AM 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 Johnson, Commissioners DeFuria, Grodman, Matarazzo, O'Brien, Weller-Demming and Tax Administrator Durkin.

**2. APPROVAL OF SEPTEMBER 5, 2024 MINUTES**

A motion to approve the minutes of September 5, 2024 was made by Commissioner Weller-Demming, Seconded by Commissioner O'Brien, all in favor motion approved.

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

All Municipalities except Newark have filed their Added/Omitted Assessment Books.

**4. APPROVE TAX RATES: FAIRFIELD, IRVINGTON & WEST ORANGE**

A motion to approve the Tax Rates for Fairfield, Irvington & West Orange was made by Commissioner O'Brien, Seconded by Commissioner DeFuria, all in favor motion approved.

**5. UPDATE 2024 ABSTRACT OF RATABLES & ADDED OMITTED ABSTRACT**

Due to Newark not having filed their Added/Omitted Assessment List, the Abstracts of Ratables & Added Omitted Abstract will be tabled until the November 7, 2024 meeting.

**6. UPDATE REVALUATIONS: 2025 IRVINGTON & WEST ORANGE, 2026 CEDAR GROVE, FAIRFIELD & VERONA, 2027 CALDWELL, NEWARK & WEST CALDWELL, 2028 BELLEVILLE, BLOOMFIELD, GLEN RIDGE & MONTCLAIR**

Irvington Tax Assessor Silvia Forbes reported that value letters will be mailed out this month pending an authorization letter from the State. The early mailing letter is to see if taxpayers will respond with inspection requests due to the low number of internal inspections by the revaluation company.

West Orange Tax Assessor Jacob Nieman requested a one-month extension for the filing of the 2025 Tax List. Tax Administrator Durkin stated that the request was premature and that she would have to contact the State for approval due to the Court Order for Revaluation.

Cedar Grove Tax Assessor Richard Hamilton reported that he has met with the company responsible for updating the tax maps for resubmission to the State. He is also correcting the MOD IV System to agree with the maps. He has also met with the CFO about the RFP so the revaluation process may commence. Tax Administrator Durkin expressed concern for the monthly reports being filled out properly.

Fairfield Tax Assessor Christopher Murray was not present at the meeting. Tax Administrator Durkin expressed concern about the monthly report not containing pertinent dates.

Verona Tax Assessor George Librizzi reported that the contract has been completed and he is waiting for tax map revisions so the contract can be signed. He estimates that the process will be completed within 30 days.

Caldwell Tax Assessor George Librizzi reported that the RFP is complete and will be advertised in November, and the Tax Maps are being revised. The Bond Ordinance will go before the Town Council in November and the Contract will be awarded in January.

Newark Tax Assessor Frank Dallessio reported that the last page of the Tax Map is being worked on and will be resubmitted to the State on Wednesday, October 3, 2024. The Law Department amended the Contract and submitted it back to the Purchasing Department to be forwarded to the State.

West Caldwell Tax Assessor Richard Hamilton reported that the contract for Tax Map revision would be signed in November. Tax Administrator Durkin again stated that the monthly reports must be completely filled out.

Belleville Tax Assessor Kevin Esposito reported that on September 24, 2024 he met with the Town Council to explain the revaluation process. Tax Administrator Durkin reminded him that he had 60 days from the return of the RFP to award the contract.

Bloomfield Tax Assessor Justin Lamicella was not present at the meeting. Tax Administrator Durkin again stressed that the dates on the monthly report must be completed and revised in some cases.

Glen Ridge Tax Assessor George Librizzi reported that the governing body in Glen Ridge will adopt a Resolution requesting the revaluation date be amended to the year 2026. The Bonding Ordinance and RFP will be completed in October and the contract will be awarded in December.

Montclair Tax Assessor George Librizzi reported that the RFP is complete, and he is waiting for the Bonding Ordinance to be approved. Tax Administrator Durkin again expressed the need for the monthly report dates to be revised.

## **7. STATUS OF DEEDS**

As of September 27, 2024 two thousand nine hundred and seventeen deeds have been processed, that is 130 more than this time last year.

**8. NEW RATIOS 2025**

As of today's meeting, we have not received the Ratios from the State.

**9. NEXT BOARD MEETING THURSDAY, NOVEMBER 7, 2024**

A reminder that the next Board Meeting will be held on November 7, 2024.

**10. REMINDER DECEMBER BOARD MEETING/HEARINGS: TUESDAY, DECEMBER 17, 2024**

The Board Meeting will be held at 9:00 AM followed by hearings at 10:00 AM.

**11. PUBLIC SPEAKERS**

None

**12. NEW BUSINESS:**

The Assessors Holiday Luncheon will take place on Friday, December 13, 2024, at Nanina's in the Park in Belleville, New Jersey. The NJACTB Monthly Meeting and Luncheon will be held at The Park Savoy in Florham Park, New Jersey.

A discussion was held about an Essex County Tax Assessor sending a letter to the State on an issue involving Deed Date as opposed to Delivery Date being reported on Deeds. The State contacted the Board Office to discuss the matter that should have been brought to the Board by the Assessor first before writing to the State. This issue has never been discussed before and there is no provision for Delivery Date to be reported on the States Computer System. The State may distribute a directive in this matter but until further notice the Deed Date is the Date that will be entered on the Computer System. Let it be noted the first line of communication from a Tax Assessor is to the Tax Administrator and the Board of Taxation.

**13. ADJOURNMENT**

A motion was made by Commissioner Weller-Demming, Seconded by Commissioner O'Brien to adjourn the meeting at 9:55 AM, all in favor motion approved.

Respectfully Submitted,  
Joan Codey Durkin, CTA  
Tax Administrator

JCD/el