

## Morris County Board of Taxation May 19, 2020 Minutes

The Morris County Board of Taxation met in its office at 30 Schuyler Place, Morristown, New Jersey on May 19, 2020 at 10:00 A.M.

President Dr. Michael DiFazio presided and Commissioner Tyson participated via Teleconference.

Also present: William Kersey, Administrator and Patty Marsh

President Dr. DiFazio announced the proper and timely notice of the meeting had been posted and filed with the County Clerk, the Daily Record, the Star Ledger and the Record.

After Roll Call County Tax Administrator William Kersey called for a nomination for President of the Morris County Board of Taxation for the 2020-2021 year. On motion Commissioner Tyson nominated Dr. Michael DiFazio seconded by Commissioner DiFazio, Commissioner DiFazio was nominated for the office of President of the Morris County Board of Taxation. On roll call: Commissioner DiFazio – yes, Commissioner Tyson – yes. Commissioner DiFazio was unanimously elected to the office President of the Morris County Board of Taxation.

President Dr. DiFazio then presided.

On Motion by Commissioner DiFazio seconded by Commissioner Tyson, Commissioner Tyson was unanimously elected to the office of Vice President of the Morris County Board of Taxation.

On motion by Commission Tyson the minutes of January 14 and 29, 2020 via email and the February 20, 2020 were approved.

No one from the public was present. That portion of the meeting devoted to the public was closed.

Business: On motion by Commissioner Tyson seconded by Commissioner DiFazio Patricia Marsh was appointed custodian of public records for the 2020-2021 year.

On motion the Board approved the attached 2020-2021 meeting calendar.

On motion the Board adopted a resolution establishing 100% as the ratio of assessed to true value of real property as the ratio to be used within the County of Morris.

The Board reviewed the application for reassessment for the year 2021 that was submitted by Wharton Borough. After discussion, on motion by Commissioner Tyson seconded by Commissioner DiFazio the Board approved the reassessment for Wharton Borough.

Potential Revaluations – John Gillooly, assessor and Robert Oostdyk, Esq. were participating via teleconference for the Borough of Butler to discuss the need and time frame of a revaluation.

Butler Borough's last revaluation was in 2003. The Board inquired about the status of Butler's tax maps. John Gillooly said he would get back to the Board regarding the tax maps within the week. The Board will wait to hear from John Gillooly before deciding when they will order Butler Borough's revaluation.

Kevin Esposito, assessor and Levi Kool, Esq. were participating via teleconference for the Township of East Hanover to discuss the need and time frame of a revaluation. East Hanover's last revaluation was 2002. The assessor reported the tax maps would be sent to Trenton at the end of the month for review. The township requested if the Board was going to order a revaluation that it could be for the tax year 2023 due to the covid-19 pandemic and not being able to do in home inspections. After a lengthy discussion, on motion the Board voted to order the Township of East Hanover to complete a municipal wide revaluation effective for the tax year 2023.

Kevin Esposito, assessor, Martin Allen, Esq., Special Tax Counsel, Vij Pawar, Esq., Town Attorney and Jillian C. Barrick, Town Administrator were participating via teleconference for the Town of Morristown to update the Board on the status of their municipal wide revaluation

ordered to be completed for the tax year 2020. The town was giving an extension to be completed for the tax year 2021 due to have problems getting their tax maps approved. Kevin Esposito said the maps are in Trenton waiting for approval and the RFP is written and waiting to go out for bid. The town is asking the Board for another extension due the covid-19 pandemic and not being able to do in home inspections. On motion the Board granted the extension to be completed for the tax year 2022.

President Dr. DiFazio asked Patty Marsh to see about updating the hearing rooms so the Tax Appeals can be virtually.

There being no further business, on motion the meeting adjourned at 11:10 A.M.