



ESSEX COUNTY BOARD OF TAXATION

50 South Clinton Street, Suite 5200
East Orange, New Jersey 07018

COMMISSIONERS

MARY DEVON O'BRIEN, PRESIDENT
EVERETT M. JOHNSON, ESQ
JAMES R. MATARAZZO, JR.
CATHERINE F. WILLIS

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(973) 395-8484

TAX ADMINISTRATOR

JOAN CODEY DURKIN

March 2, 2012

Michael Bryan, Director
Division of Taxation
Department of the Treasury
State of New Jersey
P.O. Box 240
Trenton, NJ 08695-0269

Dear Mr. Bryan,

Enclosed please find, for your approval, the order to implement a municipal-wide revaluation in the Borough of Glen Ridge in Essex County.

If there are any questions, please contact me at 973-395-8525.

Sincerely,

Joan Codey Durkin
Tax Administrator

JCD:kk
enclosures

cc: Patricia Wright, Deputy Director
Essex County Tax Board Commissioners
George F. Librizzi, Glen Ridge Tax Assessor



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IN THE MATTER OF THE REVALUATION OF
THE BOROUGH OF GLEN RIDGE

ORDER TO IMPLEMENT A MUNICIPAL-WIDE REVALUATION

TO: The Tax Assessor, Mayor and
Members of the Governing Body and
All other Responsible Officials of
The Borough of Glen Ridge

WHEREAS, the Essex County Board of Taxation, pursuant to N.J.S.A. 54:4-2.27, adopts the percentage level of taxable value of real property for the County of Essex of 100% of true value;

WHEREAS, the Essex County Board of Taxation, pursuant to its statutory duty to revise, correct and equalize the assessed value of all property in the respective taxing districts (N.J.S.A. 54:4-47), has determined that the assessments of the Borough of Glen Ridge result in an unequal distribution of the tax burden within said municipality;

WHEREAS, pursuant to N.J.S.A. 54:3-13, the Essex County Board of Taxation has the responsibility to secure the taxation of all property within Essex County at its taxable value in order that all property, except as exempt by law, shall bear its full, equal and just share of taxes;

WHEREAS, it is the regular policy of the Essex County Board of Taxation to review the measurement of uniformity and accuracy of assessments of each taxing district within Essex County in accordance with the standards of N.J.A.C. 18:12A-1.14 to assure the proper distribution of the local property tax burden in each municipality.

WHEREAS, the ratio of assessed value to true value for the Borough of Glen Ridge is 97.12% and there is a wide divergence of ratios (76.52% - 158.55%) as opposed to clustering.

The board has taken into consideration the nine regulated criteria for determining the need for a revaluation as prescribed in the New Jersey Administrative Code, N.J.A.C. 18:12A-1.14. In addition the board considered the following important extenuating circumstances:

- Since the last reval the Borough lost \$1,204,900 in tax dollars or and aggregated 13% of their municipal budget.

- The tax dollar loss has gotten progressively worse since the last reval: 2008: \$188,200, 2009: \$289,000, 2010: \$266,300, 20 and 2011: \$461,400.
- Since the last reval the Borough lost 21,112,100 in ratables on 377 County appeals.
- Mod IV data doesn't match CAMA data base wherever there was a value change. As a result, there are 623 mis-matches between the Mod-IV & CAMA file. This represents 35% of the line items not corresponding to one another.
- CAMA data was never updated for appeal changes, building permits, or added assessments.
- No sales were entered into the CAMA data base.
- There are at least 132 open building permits.
- The neighborhood/VCS map cannot be located.

It is ordered on this 1st day of March 2012:

1. The Borough of Glen Ridge and its tax assessor shall implement a municipal-wide revaluation to be completed by October 1, 2012 and to be effective for the 2013 tax year.

2. The tax assessor for the Borough of Glen Ridge shall, within 30 days from the date of approval of this order by the Director of the Division of Taxation, submit a proposed plan for compliance with this revaluation order. The plan shall indicate when the municipality proposes to enter into a contract with a qualified revaluation firm for purposes of accomplishing a revaluation of all real property within the municipality pursuant to N.J.S.A. 54:1-35.36 and shall further indicate the date upon which it proposes to begin implementation of the program and the time estimated to be required for completion of the revaluation.

3. The Governing body of the Borough of Glen Ridge shall take all necessary action to enter into a contract for a revaluation in accordance with the Local Public Contracts Law, N.J.S.A. 40:11-1 et seq., and the Local Budget Law, N.J.S.A. 40A:4-1 et seq. including, but not limited to, the preparation of the revaluation contract and the appropriation of monies to fund the revaluation contract.

4. The procedure to be utilized by the municipality in awarding the revaluation contract to a revaluation firm shall be made pursuant to the provisions of the Local Public Contracts Law, N.J.S.A. 40:11-1 et seq., and the Local Budget Law, N.J.S.A. 40A:4-1 et seq. and shall not be delayed as a result of the municipality's utilization of either the public bidding or other available procedure for purposes of securing a qualified revaluation firm.

5. The governing body of the Borough of Glen Ridge shall prepare the necessary specifications for the revaluation contract and submit a copy thereof to the Essex County Board of Taxation.

6. The Borough of Glen Ridge following the awarding of the revaluation contract, shall submit the proposed revaluation contract to the Director, Division of Taxation, for his review and approval pursuant to the provisions of N.J.S.A. 54:1-35.36 and shall submit a copy of the revaluation contract to the Essex County Board of Taxation.

7. The tax assessor of the Borough of Glen Ridge shall submit written reports on the first day of each month during the implementation of the revaluation program to the Essex County Board of Taxation. The report shall set forth specifically the progress and status of the revaluation of all property in the Borough of Glen Ridge including the precise nature of the program adopted to accomplish the revaluation, the amount of monies appropriated and expended therefore, the nature and status of any municipal ordinance or resolution introduced by the municipal governing body relating to the revaluation program and the funding therefore, the number of line items completed and left to be completed in connection with the revaluation and the amount of time needed to complete each phase of the revaluation.

8. As part of the revaluation program, the municipality is required to maintain an up-to-date tax map. The tax map must be submitted to the Director, Division of Taxation, in accordance with N.J.A.C. 18:12-4.7 for review and approval in accordance with existing standards. The commencement of the revaluation program requires the availability of an up-to-date tax map. In the event the tax map requires revision, such revision shall

be immediately commenced in order to effectuate an up-to-date tax map. The progress reports to be submitted pursuant to this order shall include a discussion as to the status of the tax map revision.

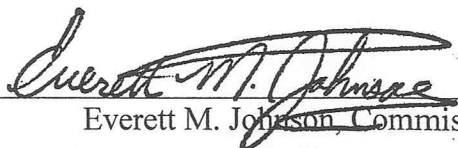
9. The revaluation firm shall perform the revaluation on behalf of and as an agent of the tax assessor and the tax assessor shall be responsible for monitoring all phases of the revaluation work to insure the proper implementation of the revaluation program.

RECORD OF BOARD VOTE				
BOARD MEMBER	YES	NO	N.V.	ABSNT.
MARY DEVON O'BRIEN, PRESIDENT	X			
EVERETT M. JOHNSON	X			
JAMES R. MATARAZZO, JR.	X			
CATHERINE F. WILLIS	X			
X – Indicate Vote N.V. – Not Voting ABSNT. – Absent				

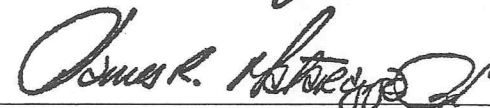
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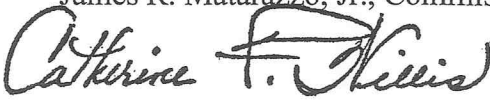
 Mary Devon O'Brien, President



 Everett M. Johnson, Commissioner



 James R. Matarazzo, Jr., Commissioner



 Catherine F. Willis, Commissioner

Attest: 

 Joan Codey Durkin, Tax Administrator

In accordance with N.J.S.A. 54: 1-35.36, the within order is hereby approved.

 Michael Bryan, Director
 Division of Taxation
 Department of the Treasury
 State of New Jersey

Date: _____