

May 8, 2019

A regular meeting of the Bergen County Board of Taxation was held on Wednesday, May 8, 2019, at TWO Bergen County Plaza, Tax Board Hearing Room A, Hackensack, NJ. The meeting was called to order by President Calabrese at 9:37 A.M. and compliance with the Sunshine Law was indicated. The roll call was taken:

Present: President Calabrese, Commissioners Schuster, Eilert, Nall, O'Connor, O'Shea and Administrator Layton.

Commissioner O'Connor made a motion to approve the minutes of the April 3, 2019 Board meeting. The motion was seconded by Commissioner Nall and approved.

ADMINISTRATOR'S REPORT:

1. Revaluations/Reassessments

2019 – Carlstadt – Reassessment application was approved by the Director.

Closter – Reassessment application was approved by the Director.

Cresskill – Reassessment application was approved by the Director.

East Rutherford – Reassessment application was received and needs the Board's approval. A motion was made by Commissioner O'Connor, seconded by Commissioner Nall to approve the reassessment application.

Hackensack – Reassessment application was approved by the Director.

Hasbrouck Heights – Reassessment application was approved by the Director.

Little Ferry – Reassessment application was received and needs the Board's approval. A motion was made by Commissioner Eilert and seconded by Commissioner Nall to approve the reassessment application.

Moonachie – Reassessment application was approved by the Director.

North Arlington – Reassessment application was approved by the Director.

Oradell – Reassessment application was approved by the Director.

Saddle Brook – Reassessment application was approved by the Director.

South Hackensack – Reassessment application was received and needs the Board's approval. A motion was made by Commissioner O'Shea and seconded by Commissioner Nall to approve the reassessment application.

Teterboro – Reassessment application was received and needs the Board's approval. A motion was made by Commissioner Eilert and seconded by Commissioner Nall to approve the reassessment application.

Westwood – Reassessment application was approved by the Director.

Woodcliff Lake – Reassessment application was received and needs the Board's approval. A motion was made by Commissioner Nall and seconded by Commissioner Eilert to approve the reassessment application.

2020 Fairview – Looking for a change from revaluation to reassessment. A reassessment application was received but a contract was not received. The Board can approve the reassessment pending the contract. A motion was made by Commissioner Schuster and seconded by Commissioner Nall to approve the reassessment pending the receipt of the contract.

Palisades Park – No report. The Board should have a signed contract by the next Board Meeting. A change to reassessment was requested. A new request for proposals must be submitted. Paramus is also asking to do a rolling reassessment.

Ridgefield Park – A reassessment application was sent to the Director and we are waiting for his approval.

2021 – Edgewater – They are still waiting for the tax maps to be done. Hopefully they should be done by the next board meeting.

Lyndhurst – Ken Porro, municipal attorney advised that the reassessment is on target. The tax assessor could not attend because of a death in the family. Proposals are being received. He advised that his firm also represents Woodcliff Lake and that matter is pending in the State Tax Court and they are waiting for a written opinion.

2. SR-1A Report – Up to date. Make sure the assessors complete their section timely.
3. Resolution 19-03 – Mr. Layton read the resolution listing all municipalities with assessment corrections by tax assessors. A motion to approve was made by Commissioner Schuster and seconded by Commissioner Nall with abstentions as noted.
4. Late filed appeals – We have 9 late filed tax appeals for various towns. A motion was made by Commissioner Schuster and seconded by Commissioner O’Shea to return the late filed appeals along with a judgment of dismissal for late filing.
5. The AMANJ Conference will be held June 25-28, 2019 at the Seaview Country Club in Galloway Township. Administrator Layton has the registration applications.
6. The NJACTB Conference will be held August 26-30, 2019 at the Grand Hotel in Cape May. Registration is \$495.00 and the hotel is \$226.00 a night. Registration forms will be coming out in early June. The Administrator is asking the Board to pay the registration fee and hotel for all assessors that would like to attend. A motion was made by Commissioner Schuster and seconded by Commissioner Nall to approve the payments for assessors.
7. Congratulations were offered to Dawn McCarthy for passing the certified tax assessors test.

CORRESPONDENCE:

William E. Dolan of Woodcliff Lake regarding a pending tax court appeal for numerous years. The Board will review this and will report back next month.

OLD BUSINESS:

None

NEW BUSINESS:

The Final Equalization Table was prepared and a motion is needed to approve. A motion to approve was made by Commissioner Schuster, seconded by Commissioner Nall and approved.

Two months ago we asked the Local Finance Board to give us a copy of the file on the Englewood Cliffs matter. Administrator has the file in his office if anyone wants to review it.

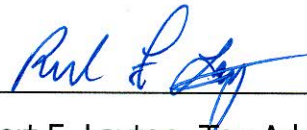
The next meeting is Wednesday, June 12, 2019.

The meeting was opened to the public at 9:45 AM as motioned by Commissioner O'Shea, seconded by Commissioner Schuster.

William Dolan addressed the Board regarding a November 2013 resolution passed by this Board regarding a rolling reassessment. The resolution never was passed by the Borough. As a result it allowed BMW's tax assessment to be reduced for the year 2014 from \$180 million to \$110 million dollars. Tax

exemptions were given for a fire suppression system valued at over \$2 million dollars. He advised that properties in Woodcliff Lake are not being assessed by the same standards. Ken Porro requested a copy of Mr. Dolan's memo. A copy will be made available to him.

There being no further business before the Board, President Calabrese closed the meeting at 9:53 AM as motioned by Commissioner O'Connor and seconded by Commissioner Nall and approved.



Robert F. Layton, Tax Administrator

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