

May 9, 2018

A regular meeting of the Bergen County Board of Taxation was held on Wednesday, May 9, 2018, at TWO Bergen County Plaza, Tax Board Hearing Room A, Hackensack, NJ. The meeting was called to order by President Calabrese at 9:30 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'Shea made a motion to approve the minutes of the April 4, 2018 meeting. The motion was seconded by Commissioner Nall and approved.

ADMINISTRATOR'S REPORT:

1. Revaluations/Reassessments

2019 Fairview – They are waiting for the tax maps to be updated.

2020 Edgewater, Lyndhurst and Palisades Park – The Director approved the revaluation orders. We are waiting for the towns to formalize the contracts. Hopefully we receive the contracts by next month.

2. SR-1A Report – Up to date. The assessors are reminded to complete their section and return them to us as soon as possible.

3. Resolution 18-05 – Administrator Layton read said resolution for the correction of errors by tax assessors. A motion was made by Commissioner Nall and seconded by Commissioner Eilert to approve Resolution 18-05.

4. Untimely filed tax appeals – Approximately six tax appeals were received late. Administrator Layton is asking the Board to dismiss these appeals for late filing. A motion was made by Commissioner Nall and

seconded by Commissioner O'Shea to dismiss the late filed appeals as requested. A judgment will be issued and sent along with the filing fee dismissing these appeals for late filing and they will have 45 days to appeal that dismissal with the tax court.

- 5.** Revaluation order to be discussed for Bergenfield and Wallington – We reviewed the appeals. Bergenfield received 80 tax appeals and Wallington received 14. Bergenfield's last revaluation was 2009, their ratio is 93.66 and the coefficient of deviation is 11.93. Wallington's last revaluation was 2008. Their ratio is 90.41 and the coefficient of deviation is 13.43. Based on the number of appeals received Administrator Layton recommends not ordering revaluations at this time but to monitor and see about a possible order for next year. Commissioner Nall asked if we received an investigative report from Bergenfield at this time. Administrator Layton advised that to his understanding it is not completed as of yet. Commissioner Eilert made a motion to not order a revaluation for Wallington since the ratio is still over 90% and there are a very minimal number of tax appeals filed. Commissioner O'Shea made a motion to wait on ordering revaluations for Bergenfield and Wallington. The motion was seconded by Commissioner Nall and approved.
- 6.** On-line tax appeal system – Administrator Layton would like to have the company come in just to see what it would cost to put the appeals filing on-line. All the discovery and other would still be on paper. Commissioner Eilert suggested that this might be a good first step. He also stated that he would be willing to go to another district to see how this would work.

- 7.** AMANJ Conference June 6-9, 2018 – Administrator Layton believes that this conference will be held in West Windsor at the Holiday Inn.
- 8.** Njactb Conference August 27-31, 2018 – This conference will be held in Cape May. The registration fee is \$435 and the room fee is \$215.40. Administrator Layton advised that the County Board in the past has paid for the registration and room for the assessors and tax board staff and he is requesting that the Board approve same for this conference. A motion was made by Commissioner Schuster and seconded by Commissioner Nall to approve Administrator Layton's request.
- 9.** Disabled veteran appeal #1800102D – Barbara Potash advised that it took this veteran 40 years to get this deduction. The veterans administration helped him and within a month he got approved and they went back 10 years. We will get the judgment out as soon as possible.
- 10.** Carlstadt Page 8 Ratio – Ken Porro, attorney for Carlstadt, addressed the Board. He handed out copies of his opinion letter to the Board. He requested that one sale be removed from the page 8 formula the ratio would then go to 100.23. Commissioner Eilert noted that he is convinced that the town met the burden of proof that this was an abnormal sale and it would be appropriate to deem it unusable. Commissioner Eilert made the motion to deem that sale unusable. The motion was seconded by Commissioner Schuster and approved. Administrator Layton advised that he revised the page 8 formula and the county ratio will be 100.27 because the appeal losses were removed.
- 11.** Final 2018 Equalization Table – A motion was made by Commissioner O'Connor and seconded by Commissioner O'Shea to approve the Final Table with that sale removed. The motion was

