

January 10, 2018

A regular meeting of the Bergen County Board of Taxation was held on Wednesday, January 10, 2018, at TWO Bergen County Plaza, Tax Board Hearing Room A, Hackensack, NJ. The meeting was called to order by President Calabrese at 9:45 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 December 6, 2017 meeting. The motion was seconded by Commissioner Nall and approved.

**ADMINISTRATOR'S REPORT:**

**1. Revaluations/Reassessments**

2018: Carlstadt – Taxpayer hearings are starting in January.

Closter – Preliminary values are being prepared.

Cresskill – I & E analysis is being completed.

East Rutherford – I & E analysis is being completed.

Hackensack – Preliminary reports submitted.

Hasbrouck Heights – Taxpayer hearings have begun.

Little Ferry – Taxpayer hearings have begun.

Moonachie – Taxpayer hearings will start in January.

North Arlington – Preliminary values are being reviewed.

Oradell – Preliminary values are being reviewed.

Saddle Brook – Preliminary values are being reviewed.

Saddle River – Preliminary values are being reviewed.

South Hackensack – Hearings are completed.

Teterboro – Preliminary values are completed.

Westwood – Taxpayer reviews are being held.

Woodcliff Lake – Taxpayer hearings are starting in January.

2. SR-1A Report – Up to date. A reminder to assessors to complete their section.
3. Raymond J Damiano is retiring effective February 1, 2018 from Washington Township, Harrington Park and Rockleigh.
4. Retirement effective January 11, 2018 for Michael Leposky from Montvale.

Dennis McGuire requested an extension for East Rutherford and North Arlington to the middle of February. An extension to February 15<sup>th</sup> was granted on a motion by Commissioner O'Connor and seconded by Commissioner Nall.

Marie Merolla requested an extension for Saddle River due to problems getting in to inspect several homes. An extension was granted to February 15<sup>th</sup> on a motion by Commissioner O'Connor and seconded by Commissioner Nall.

Angela Mattiace requested an extension for Closter due to delays. An extension was granted to February 15<sup>th</sup> on a motion by Commissioner Nall and seconded by Commissioner O'Connor.

5. We have revaluation orders for Bergenfield, Edgewater, Fairview, Lyndhurst, Palisades Park and Wallington. President Calabrese asked what the ratio is in Wallington. Administrator Layton advised that the ratio is 90.41 and the coefficient is 13.43. In Bergenfield the ratio is 93.66 and the coefficient is 11.93 and was last revalued in 2009. There is a problem there with the building permits and the added/omitted assessments which is basically why we are ordering a revaluation. Edgewater's last revaluation was 2008. The ratio is 78.77 and the coefficient is 12.04. Mr. Carlson said that he has a problem with the Colony because it's a co-op and he needs to break all the Colony properties down to separate line items for the improvement values only. Fairview's last revaluation was in 2011. The ratio is 77.02 and the coefficient is 15.06. Lyndhurst's last revaluation was in 2006. The ratio is 80.22 and the coefficient is 14.04. Palisades Park last revaluation was in 2008. The ratio is 80.11 and the coefficient is 12.38.

Commissioner Eilert is of the opinion that we should be sending letters to the governing bodies of the towns we are ordering to revalue and give them the ability to be here because they are the ones who have to appropriate the money. Therefore we should consider each town individually.

George Reggo addressed the Board regarding Bergenfield. He advised that he was not aware that Bergenfield was going to be ordered until today so that is why he did not notify the Mayor and Council. Fairview was told that they would possibly be revalued and if they had any concerns they should come to this meeting. Commissioner Eilert

made a motion to send a letter to Bergenfield's governing body advising them that we are considering ordering a revaluation at the next meeting and that if they would like to attend the meeting they are welcome to do so. Commissioner O'Connor seconded the motion and it was approved.

Commissioner Eilert stated that we have a copy of the assessors letter to the governing body in Fairview advising the town about the revaluation. Commissioner Eilert made a motion to order a revaluation order for Fairview which was seconded by Commissioner Nall and approved.

In Edgewater the assessor has the problem with the Colony. Commissioner Eilert made a motion that we notify the governing body regarding a revaluation order. The motion was seconded by Commissioner Schuster and approved. Commissioner O'Connor abstains as to Edgewater.

Dennis McGuire stated that he advised the governing body of Lyndhurst regarding a possible revaluation and got no reaction. Commissioner Eilert made a motion to send a letter advising the town about the revaluation order. The motion was seconded by Commissioner Nall and approved.

Donald Lenner, special tax attorney, said he spoke to the Administrator and the Mayor . He stated the a revaluation would be costly. The next Council meeting is the third Tuesday of the month. A letter will be sent to Palisades Park advising them of the revaluation order.

Barbara Potash spoke to the Mayor and Council in Wallington about the possibility of a revaluation. They said if they receive a revaluation order that they would honor that. She advised that Wallington needs a revaluation to fix all the property record cards. The Mayor and attorney were invited to attend today's meeting and they declined.

Commissioner Eilert made a motion to send Wallington a letter to advise them regarding a revaluation. The motion was seconded by Commissioner Nall and approved.

President Calabrese advised that letters will go out to all the districts except Fairview regarding the revaluation orders.

**CORRESPONDENCE:**

None

**OLD BUSINESS:**

None

**NEW BUSINESS:**

To follow.

Commissioner Schuster said there was a problem at hearings. The towns assessor attends and no town attorney shows up. He recommends that we send a letter to the assessors reminding them that they must appear at the hearings with an attorney.

The meeting was opened to the public at 10:00 AM.

Michael Barker of Ridgewood asked that the letter regarding attorneys being present at hearing should also be sent to the Administration. Commissioner Schuster advised that this should only be sent to the assessors.

Patrick Wilkins advised that when the regular attorney could not be there because of a conflict, another attorney would be present to stand in for them.

Administrator Layton advised a letter would be sent out to the assessors.

Commissioner Eilert suggested that we have a moment of silence for the passing of Commissioner Paul Fader.

A motion was made by Commissioner O'Shea to go into closed session at 10:10 AM to discuss a personnel matter.

The meeting was reopened at 10:19 AM.

There being no further business before the Board President Calabrese closed the meeting at 10:20 AM as motioned by Commissioner Eilert and seconded by Commissioner O'Connor and approved.

  
Robert F. Layton, Tax Administrator

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