

January 3, 2024

A regular meeting of the Bergen County Board of Taxation was held on Wednesday, January 3, 2024, at Two Bergen County Plaza, in person. The meeting was called to order by President Calabrese at 9:33 A.M. and compliance with the Sunshine Law as indicated. The roll call was taken.

Present: President Calabrese, Commissioners Schuster, Eilert, O'Connor, Lonzifero, and Cross, Administrator Layton and Assistant Administrator McCarthy were in person.

The December 6, 2023, minutes were approved. The motion was made by Commissioner O'Connor and was seconded by Commissioner Eilert; all were in favor.

ADMINISTRATOR'S REPORT:

1. Revaluations/Reassessments

2024:

Allendale – Value Letters under review; Letters to be mailed early January.

Bogota – Revaluation – Sales Analysis is in Final Stages.

Carlstadt – Preliminary Values being Reviewed.

Closter – Preliminary residential values have been completed.

Cresskill – Preliminary residential values have been completed.

East Rutherford – Preliminary residential values have been completed.

Edgewater – Values under review; letters to be mailed early January.

Fairview – Values under review; letters to be mailed early January.

Hackensack – Values under review and will be finalized in January.

Hasbrouck Heights – Values finalized; Letters to be mailed early January.

Little Ferry – Preliminary values are being reviewed by the assessor.

Lyndhurst – Preliminary values completed.

Maywood – Preliminary values are being established and reviewed.

Moonachie – Value letters mailed 12/7. Conducting taxpayer reviews.

North Arlington – Value letters being reviewed; Letters to be mailed early January.

Oakland – Inspections completed; Values to be completed end of January.

Oradell – Values are completed; Letters to be mailed early January.

Palisades Park – Inspections to be completed in the next few weeks.

Paramus – Inspections are wrapping up.

Ridgefield – Values are finalized; Letters to be mailed early January.

Ridgefield Park – Values being finalized by middle of January.

Saddle Brook – Values to be finalized end of January.

South Hackensack – Values are finalized; Letters to be mailed early January.

Teaneck – Revaluation – Residential inspections are progressing.

Teterboro – Preliminary Values are being reviewed.

Waldwick – Residential inspections and Sales Analysis continuing.

Wallington – Revaluation – Assessor Edmund Brown addressed the board. Assessor stated that the RFP is on the agenda for the January 18th Mayor and Council meeting. President Calabrese requested the amount of pending commercial tax appeals that are unsettled to which Assessor reported not many. Commissioner Eilert suggests if action is taken at the January 18th meeting, a letter of update be sent to the Administrator; but if the officials do not follow up with the RFP, then they will need to come in. Assessor will report to the board with results of January 18th meeting. Administrator

Layton asked if the tax maps are up to date. Assessor states the tax maps have been adopted by the state and approved for over a year.

Westwood – Values to be completed by the middle of January.

Woodcliff Lake – Assessor Reviewing Residential Assessments.

2. SR1-A's – Approximately 4-5 weeks behind. Currently working on deeds from 11/15/2023.
3. Resolution # 23-13. Whereas the Bergen County Board of Taxation on January 8th, 2019, issued an order to the Borough of Dumont to perform a district wide revaluation to be completed October 1st, 2023, for the 2024 tax year. The Division approved the said order on September 14th, 2022. Tax assessor James Anzevino, by letter dated November 28th, 2023, requested a one-year extension for the completion of the revaluation due to the updating of the tax map under review by the Division of Taxation. Whereas the tax map approval has not been granted, a one-year extension is necessary for the completion of the revaluation. Be it therefore resolved by the Bergen County Board of Taxation, that request made by the assessor is hereby approved and to be completed by October 1st, 2024, for the 2025 tax year. A copy of this resolution has been filed and approved by the Director of the Division of Taxation. A certified true copy of this resolution has been adopted at a regular meeting of the Bergen County Board of Taxation on January 3rd, 2024. Commissioner Schuster made the motion to approve, and Commissioner Eilert seconded the motion. All were in favor.
4. Revaluation Criteria Discussion. Administrator Layton presented a list of 19 districts under review for revaluations effective October 1st, 2025, for the 2026 tax year. Assessor Neil Rubenstein addressed the Board accompanied by Haworth and Midland Park attorney, Bob Regan. Assessor stated it is understood that Haworth needs revaluation. Assessor requested one year extension to 2027 tax year. President Calabrese questioned when Haworth had its last revaluation and what the current ratio is, to which the assessor stated 2004 and has a current ratio of 74.13. Assessor also requested an extension for Midland Park. Assessor expressed the coefficient is below 15

and the last revaluation was done in 2012. Administrator Layton stated Midland Park's ratio is 71.39 and has a general coefficient of 12.38. President Calabrese states the board will take another look at it. Administrator Layton stated the revaluation list will be reviewed and be issuing orders within the next couple of months.

CORRESPONDENCE:

None

OLD BUSINESS:

None

NEW BUSINESS:

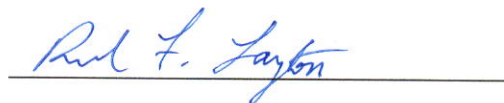
None

The next meeting is February 7, 2024.

The meeting was opened to the public at 9:45 A.M. Motion made by President Calabrese, seconded by Commissioner Eilert.

No one from the public wished to be heard.

There being no further business before the Board, President Calabrese closed the meeting at 9:47 A.M. as motioned by Commissioner Eilert, seconded by Commissioner Schuster, and approved by all.



Robert F. Layton, Tax Administrator

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