A regular meeting of the Bergen County Board of Taxation was held on Wednesday, April 3, 2024, at Two Bergen County Plaza, in person. The meeting was called to order by President Calabrese at 9:32 A.M. and compliance with the Sunshine Law was indicated. The roll call was taken:

Present: President Calabrese, Commissioners Schuster, Cross & Administrator Layton and Assistant Administrator McCarthy were in person. Commissioners Eilert, O'Connor, and Lonzisero attended the meeting via teleconference.

The March 6, 2024, minutes were approved. The motion was made by Commissioner Schuster and was seconded by Commissioner Eilert; all were in favor.

## ADMINISTRATOR'S REPORT

1. Revaluations/Reassessment

## 2025:

Allendale- AFR received.

Bergenfield- Revaluation.

Carlstadt- AFR received.

Cliffside Park- Revaluation.

Closter- AFR Received.

Cresskill- AFR Received.

Demarest- Revaluation.

East Rutherford- AFR Received.

Elmwood Park- Revaluation.

Edgewater- AFR Received

Englewood- Revaluation.

Fairlawn- Revaluation.

Fairview- AFR Received, not contract.

Garfield- Revaluation.

Hackensack- AFR Received.

Hasbrouck Heights- AFR Received, no contract.

Ho-Ho-Kus- Revaluation.

Leonia- Revaluation.

Little Ferry- AFR Received, no contract.

Lodi- Revaluation.

Lyndhurst- AFR Received.

Maywood- AFR Received.

Moonachie- AFR Received.

North Arlington- AFR Received.

Oakland- AFR Received, no contract.

Oradell- AFR Received.

Palisades Park- AFR Received, no contract.

Paramus- AFR Received, no contract.

Ridgefield- AFR Received.

Ridgefield Park- AFR Received, no contract.

River Edge- Revaluation.

Rochelle Park- Revaluation.

Rockleigh- Revaluation.

Saddle Brook- AFR Received.

South Hackensack-AFR Received, no contract.

Upper Saddle River- Revaluation.

Teterboro- AFR Received.

Wallington- Revaluation.

Westwood- AFR Received.

Woodcliff Lake- AFR Received, no contract.

Administrator Layton requested a motion for approval of the Revaluation and Reassessment towns for 2025; motion for approval made by Commissioner Cross and seconded by Commissioner O'Connor. Commissioner Schuster abstained from Cresskill and Demarest and Commissioner Cross abstained from Lyndhurst.

2. SR1-A's – Approximately 2 weeks behind. Currently working on deeds from 3/14/2024.

- 3. 2024 Preliminary Equalization Table- The 2024 Preliminary Equalization Table was prepared according to statute. Administrator Layton requested President Calabrese read the statement. President Calabrese recited, "2024 Preliminary Equalization Table hearing. This Preliminary Equalization Table dated April 3<sup>rd</sup>, 2024, was prepared, emailed, and mailed pursuant to revised statutes 54:3-17 to all accessors. Copies were also mailed to all Municipal Clerks, the Director of the Division of Taxation and Local Property Administration. The only purpose of this hearing is to afford each taxing district an opportunity to record its' objections, if any, pursuant to the statute,". President Calabrese asked if there are any objections, to which none did. Commissioner Schuster made a motion to a approve, and Commissioner Cross and Commissioner Eilert seconded. All were in favor.
- 4. Resolution #24-04, Demarest requesting change from Revaluation to reassessment. Assessor Jason Laiker, and the Mayor and Committee requested on March 17<sup>th</sup>, 2024, that the district wide Revaluation Order be amended to a district wide Reassessment to be completed by October 1<sup>st</sup>, 2024, for the tax year 2025, due to the delay in updating and approval of the tax map. The Bergen County Board of Taxation hereby approves the request by Jason C. Laiker and the Mayor and Committee, and the Revaluation Order shall be changed to a Reassessment Order as of October 1<sup>st</sup>, 2024, for the 2025 Tax Year. A copy of the Resolution along with the AFR Form be filed with and approved by the Director of the Division of Taxation. A motion to approved was made by President Calabrese and seconded by Commissioner Cross; Commissioner Schuster abstained.
- 5. Resolution #24-05, Assessment Correction Recommendations on the 2024 Tax Lists filed by Assessors for increases/decreases were received for all 70 districts. The Board Members have reviewed the recommendations as set forth on said assessment corrections. As of April 3<sup>rd</sup>, 2024, the Bergen County Board of Taxation hereby approves said recommendations as finally set forth on each assessment correction for the 2024 Tax List. A motion for approval was made by Commissioner Schuster and seconded by Commissioner O'Connor, All were in favor.

CORRESPONDENCE:
None
OLD BUSINESS:
None
NEW BUSINESS:
None
The next general and reorganization meeting is May 1, 2024.

The meeting was opened to the public at 9:40 A.M. Motion made by President Calabrese and seconded by Commissioner Cross.

President Calabrese questioned when the appeals will begin. Assistant Administrator Dawn McCarthy stated April 22<sup>nd</sup> will be the start week for scheduling appeals for smaller towns. President Calabrese stated that all appeal hearings will be heard in public.

There being no further business before the Board, President Calabrese closed the meeting at 9:42 A.M. as motioned by Commissioner Schuster, seconded by Commissioner Lonzisero, and approved by all.

Robert F. Layton, Tax Administrator

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