

A regular meeting of the Bergen County Board of Taxation was held on Wednesday, May 1, 2024, at Two Bergen County Plaza, in person. The meeting was called to order by President Calabrese at 9:36 A.M. and compliance with the Sunshine Law was indicated. The roll call was taken:

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

The April 3, 2024, minutes were approved. The motion was made by Commissioner Schuster and seconded by Commissioner Eilert; all were in favor.

#### ADMINISTRATOR'S REPORT

##### 1. Revaluations/Reassessment

2025:

Allendale – Approved by Assistant Director

Bergenfield – Revaluation

Carlstadt – Approved by Assistant Director

Cliffside Park - Revaluation

Closter - Approved by Assistant Director

Cresskill - Approved by Assistant Director

Demarest – Revaluation changed to Reassessment. Approved by Assistant Director.

Dumont – Revaluation

East Rutherford - Approved by Assistant Director.

Elmwood Park - Revaluation

Edgewater – Approved by Assistant Director.

Englewood – Revaluation

Fairlawn – Revaluation.

Fairview – AFR Received, no contract.

Garfield – Revaluation.

Hackensack – Approved by Assistant Director.

Hasbrouck Heights – AFR Received, no contract.

Ho-Ho-Kus – Revaluation.

Leonia – Revaluation.

Little Ferry – Contract received today.

Lodi – Revaluation.

Lyndhurst – Approved by Assistant Director.

Maywood - Approved by Assistant Director.

Moonachie - Approved by Assistant Director.

New Milford - Revaluation

North Arlington - Approved by Assistant Director.

Oakland – AFR Received, No Contract.

Oradell - Approved by Assistant Director.

Palisades Park – AFR Received, No Contract.

Paramus – AFR Received, No Contract.

Ramsey - AFR Received, Board to Approve. Administrator Layton requested a motion to approve the AFR; Commissioner Schuster motioned to approve, the motion was seconded by Commissioner O'Connor, and all were in favor.

Ridgefield – Approved by Assistant Director.

Ridgefield Park – AFR Received, No Contract.

River Edge – Revaluation.

Rochelle Park – Revaluation.

Rockleigh – Revaluation.

Saddle Brook – Approved by Assistant Director.

South Hackensack – AFR Received, No Contract.

Teterboro – Approved by Assistant Director.

Upper Saddle River – Revaluation.

Waldwick - Administrator Layton states it is unknown if Waldwick will be doing a Reassessment, will know by next month.

Wallington – Revaluation.

Westwood – Approved by Assistant Director.

Woodcliff Lake – AFR Received, No Contract.

Administrator Layton asked for the Tax Assessor of Glen Rock to speak before the Board. William Yirce, Glen Rock Tax Assessor, stated the Borough is ordered for a Revaluation for the year 2026. The Glen Rock Tax Assessor explained the Borough recently notified him of a Tax Map situation, which will possibly delay the Revaluation order. Administrator Layton requested Glen Rock's Tax Assessor keep him and the Board updated with any new information.

2. SR1-A's – Approximately 2 weeks behind. Currently working on deeds from 04/11/2024.
3. 2024 Final Equalization Table – Commissioner Schuster made a motion to approve, Commissioner O'Connor seconded, and all were in favor.
4. Resolution #24-07, Assessment Correction Recommendations. Correction recommendations on 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 May 1<sup>st</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. Commissioner Schuster made a motion to approve, Commissioner O'Connor seconded the motion, and all were in favor.

5. River Vale Revaluation Criteria. Administrator Layton expressed that he shared copies of correspondence with Congressman Gottheimer regarding the situation with the Board members. Commissioner O'Connor recused himself from the discussion. Administrator Layton stated the process of initiating an order of Revaluation for a municipality, explaining the criteria requires the ratio to be below 85% and the coefficient is above 15. The Tax Board Administrator explained River Vale's ratio is 85.84% and the coefficient is 12.60. Administrator Layton stated that he understands it has been a while since the Township's last revaluation but at this point in time, the ratio and coefficient do not substantiate a Revaluation Order but will remain monitored annually. River Vale Taxpayer, Joseph Gould, approached the Board to speak on the matter. Mr. Gould stated he believes that recent sales within the Township are distorting the ratio. Mr. Gould continued explaining that the recent sales of million-dollar complexes within the development, The Fairways of Edgewood, have increased the ratio; whereas the new complexes are assessed as new property sales, other homeowners' assessments have not changed since 2007. Mr. Gould believes that the Township is discriminating against new homeowners in the development as they are assessed differently than other homeowners in the community and requested the Director review the criteria to consider an Order of Revaluation. River Vale Tax Assessor, Joanne Allgor, approached the Board. River Vale Tax Assessor explained that Mr. Gould's property was assessed at an 87% ratio when at the time, in 2022, the ratio was 91%, and the ratios have only decreased since. Tax Assessor Joanne stated that the Township of River Vale does not disagree that a Revaluation is needed, it is hoped that the Fairways of Edgewood complex will be completed prior to. Administrator Layton explained the Board can Order a Revaluation, but the Director would not approve of it being that River Vale's coefficient and ratio do not meet the criteria. River Vale Taxpayer shared documentation evidence with the Board. Mr. Gould requested the information be reviewed to understand where the Fairways of Edgewood complex's owners come from. River Vale Taxpayer asked what is left for options, to which Commissioner Schuster explained the deadline has passed to file an appeal for this year. Administrator Layton stated the Township's ratio and coefficient will be reviewed next October 1<sup>st</sup>.

## CORRESPONDENCE:

None

## OLD BUSINESS:

None

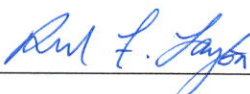
## NEW BUSINESS:

None

The next general meeting is June 5, 2024.

The meeting was opened to the public at 10:04 A.M. Motion made by President Calabrese and seconded by Commissioner Schuster.

There being no further business before the Board, President Calabrese closed the meeting at 10:04 A.M. as motioned by Commissioner Schuster, seconded by Commissioners Eilert, and approved by all.

  
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Robert F. Layton, Tax Administrator

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