

A regular meeting of the Bergen County Board of Taxation was held on Wednesday, October 2, 2024, in person at Two Bergen County Plaza. 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, Cross & Administrator Layton, and Assistant Administrator McCarthy were in person. Commissioners Eilert, O'Connor and Lonzisero attended the meeting via teleconference.

The September 4, 2024, minutes were approved. The motion was made by Commissioner O'Connor and seconded by Commissioner Eilert; all were in favor.

ADMINISTRATOR'S REPORT

1. 2025 Revaluations/Reassessment:

Allendale – Reassessment- Chapter 91 & Residential Sales being analyzed.

Bergenfield – REVALUATION- Tax Maps being updated. No Contract.

Carlstadt – Reassessment- Sales Analysis is continuing.

Cliffside Park – REVALUATION- No Contract.

Closter – Reassessment- Sales Analysis in progress.

Cresskill – Reassessment- Sales Analysis in progress.

Demarest – Reassessment- Residential inspections ongoing. Sales Analysis in progress.

Dumont – Reassessment- Residential & Commercial inspections in progress.

East Rutherford – Reassessment- Residential inspections completed. Sales analysis is continuing.

Elmwood Park – REVALUATION- Extension to 2026.

Edgewater – Reassessment- Chapter 91 and Sales Analysis has begun.

Fair Lawn – REVALUATION- Tax Map under review.

Fairview – Reassessment- Chapter 91 mailed. Intro letters will be mailed shortly.

Garfield – REVALUATION- Extension request to 2026.

Ho-Ho-Kus – REVALUATION- Extension request to 2026.

Leonia – REVALUATION- Tax Maps under review.

Little Ferry – Reassessment- Sales Analysis is in progress.

Lodi – REVALUATION- Tax Map under review.

Lyndhurst – Reassessment- Sales Analysis is in progress.

Maywood – Reassessment- Inspections completed. Chapter 91 & Sales Analysis is in progress.

Moonachie – Reassessment- Sales Analysis continuing.

New Milford – REVALUATION- Sales Analysis continuing.

North Arlington – Reassessment- Chapter 91 & Sales Analysis has begun.

Oakland – Reassessment- Inspections completed. Sales Analysis in progress.

Oradell – Reassessment- Inspections completed.

Palisades Park – Reassessment-Setting up system to begin inspections.

Paramus – Reassessment- Preparing to start inspections.

Ramsey – Reassessment- Inspections Chapter 91 review are ongoing.

Ridgefield – Reassessment- Reassessment- Inspections completed. Chapter 91 & Sales Analysis has begun.

River Edge – Reassessment- Inspections are continuing.

Rockleigh – REVALUATION- Extension request to 2026.

Saddle Brook – Reassessment- Chapter 91 & Sales Analysis has begun.

South Hackensack – Reassessment- Chapter 91 have been mailed.

Teterboro – Reassessment- Sales Analysis has started.

Upper Saddle River – REVALUATION- Tax Maps being updated. No contract.

Wallington – REVALUATION- Residential & Commercial inspections are continuing.

Westwood – Reassessment- Sales & Commercial Market Analysis continues.

Woodcliff Lake – Reassessment- Residential Inspections completed. Sales Analysis progressing.

2. Resolution #24-14 Rochelle Park Revaluation Extension to be signed.
3. Resolution #24-15 Elmwood Park Revaluation Extension to be signed.
4. Resolution #24-16 Northvale; Norwood Requests 2026 Revaluation Changed to Reassessment. To be signed.
5. Resolution #24-17 Rockleigh Revaluation Extension. Patrick Wilkins, Rockleigh Tax Assessor, requested by letter an extension to 2026 for the 2027 Tax Year. Commissioner Calabrese made a motion to approve the request, seconded by Commissioner Schuster. All were in favor.
6. Resolution #24-18 Garfield Revaluation Extension. James Tighe, Garfield Tax Assessor, approached the Board requesting an extension due to tax map issues. Commissioner Schuster made the motion to approve the request, seconded by Commissioner Eilert. All were in favor.
7. Resolution #24-19 Ho-Ho-Kus Revaluation Extension. Edmund Brown, Ho-Ho-Kus Tax Assessor, approached the Board requesting an extension from tax year 2025 to tax year 2026 due to numerous tax map issues and the town has not yet committed to a contract with an appraisal firm. Commissioner Schuster made a motion to approve the request, seconded by Commissioner Eilert. All were in favor.
8. SR1-A's- Up to Date.

CORRESPONDENCE:

Commissioner John Cross sent a letter of resignation to the Board, effective October 4, 2024. On behalf of the Board, Commissioner Calabrese stated Mr. Cross will be missed and thanked him for his time and service to the Board.

OLD BUSINESS: NONE

NEW BUSINESS:

Appeal #60-2400269DE, 100% Disabled Veteran Exemption.

Lodi Municipal Budget has not been adopted. Administrator Layton stated if the Municipality does not provide the data required to create a Tax Rate, they will lose their current year Added Appeals, which is about fifty-eight thousand dollars to the Municipality.


Administrator Layton stated that the Director's Ratios were received, and copies have been shared with the Commissioners as well as the County's Assessors. Administrator Layton stated he will be reviewing the ratios. Once the coefficients are received from the Director, the criteria may be reviewed for Revaluation Orders. There are a possible nine to ten towns to be ordered for 2027 for the 2028 Tax Year.

NEXT GENERAL MEETING: NOVEMBER 6, 2024

A motion to open the meeting to the public was made by Commissioner Schuster at 9:57 A.M., seconded by Commissioner Eilert, all were in favor.

Anthony Rinaldi Jr., Upper Saddle River Tax Assessor, approached the Board. Assessor stated the Borough is set to have a Revaluation for 2025, the Tax Maps are in the process of the second phase. Assessor sent out RFPs and has only received one response. Assessor requested for an extension to 2026, he is meeting with Borough Administrator to put together a plan going forward with the Revaluation. Administrator Layton requested the Assessor send an official letter requesting the extension, which will be heard at the next Board Meeting.

There being no further business before the Board, President Calabrese entertained a motion to close the meeting at 9:58 A.M. Commissioner Schuster made the motion, seconded by Commissioner Eilert and approved by all.



Robert F. Layton, Tax Administrator

/kc