

A meeting of the Bergen County Board of Taxation was held on Wednesday, May 7, 2025, in person at Two Bergen County Plaza. The meeting was called to order by President Calabrese at 9:41 A.M. and compliance with the Sunshine Law was indicated. The roll call was taken:

Present: President Calabrese, Commissioners Schuster and Eilert & Administrator Layton and Assistant Administrator McCarthy were in person. Commissioner Lonzifero attended via teleconference.

The April 2, 2025, minutes were approved. The motion was made by Commissioner Eilert and seconded by Commissioner Schuster; all were in favor.

ADMINISTRATOR'S REPORT

1. 2026 Revaluations/Reassessments

Allendale – Reassessment: AFR to be approved. Commissioner Schuster made a motion to approve the AFR, the motion was second by Commissioner Eilert and approved by all.

Bergenfield – Revaluation: No report

Carlstadt – Reassessment: Intro. Letters mailed. Residential inspections have begun.

Cliffside Park – Revaluation: No report

Closter – Reassessment: No contract

Cresskill – Reassessment: No contract

Dumont – Reassessment: Waiting for State approval

Elmwood Park – Revaluation: No report

East Rutherford – Reassessment: Waiting for State approval

Edgewater – Reassessment: Waiting for State approval

Emerson – Revaluation: No report

Englewood – Revaluation: Request change to Reassessment

Fairlawn – Revaluation: RFP posted

Fairview – Reassessment: Waiting for State approval
Franklin Lakes – Revaluation: No report
Garfield – Revaluation: No report
Glen Rock – Revaluation: No report
Harrington Park – Revaluation: No report
Haworth – Revaluation: No report
Ho-Ho-Kus – Revaluation: Residential inspections continuing
Leonía – Revaluation: Tax map revisions. Reviewing bid specifications.
Little Ferry – Reassessment: Waiting for State approval
Lodi – Revaluation: No report
Lyndhurst – Reassessment: Waiting for State approval
Mahwah – Revaluation: No report
Maywood – Reassessment: Waiting for State approval
Moonachie – Reassessment: Waiting for State approval
North Arlington – Reassessment: Residential inspections continuing
Northvale – Reassessment: Waiting for State approval
Norwood – Reassessment: Waiting for State approval
Oakland – Reassessment: Waiting for State approval
Old Tappan – Revaluation: Request change to Reassessment
Oradell – Reassessment: Waiting for State approval
Palisades Park – Reassessment: Waiting for State approval
Paramus – Reassessment: Waiting for State approval
Park Ridge – Revaluation: No report
Ramsey – Reassessment: Waiting for State approval
Ridgefield – Reassessment: Intro. Letters mailed. Residential inspections started.
River Edge – Reassessment: No contract
Rochelle Park – Revaluation: Intro. Letters mailed. Residential inspections started.
Rockleigh – Revaluation: No report
Saddle Brook – Reassessment: No contract
South Hackensack – Reassessment: No contract

Tenafly – Revaluation: No report

Teterboro – Reassessment: Waiting for State approval

Upper Saddle River – Revaluation: No report

Township of Washington – Reassessment: Residential inspections continuing

Westwood – Reassessment: No contract

Woodcliff Lake – Reassessment: No contract

2. SR1-A's – 5 weeks behind.
3. Resolution #25-05 – Englewood Revaluation to Reassessment. At the request of Patrick Wilkins, Tax Assessor of the City of Englewood, to amend the order from a district wide Revaluation to a district wide Reassessment is hereby approved and to be completed by October 1, 2025, for the 2026 Tax Year. Commissioner Schuster motioned to approve the amendment, seconded by Commissioner Eilert and approved by all.
4. Resolution #25-06 – Old Tappan Revaluation to Reassessment. At the request of Patrick Wilkins, Tax Assessor of the Borough of Old Tappan, to amend the order from a district wide Revaluation to a district wide Reassessment is hereby approved and to be completed by October 1, 2025, for the 2026 Tax Year. Commissioner Eilert motioned to approve the amendment, seconded by Commissioner Schuster and approved by all.
5. Resolution #25-07 – Assessors Correction Recommendations on the 2025 Tax Lists filed by Assessors for decreases were received for all 70 districts. The Board Members have reviewed the recommendations as set forth on said assessment corrections. As of May 7, 2025, the Bergen County Board of Taxation approves said recommendations as set forth on each assessment correction for the 2025 Tax List. A motion to approve was made by Commissioner Schuster and seconded by Commissioner Eilert, all were in favor.

Administrator Layton stated he had received an AFR contract for the Borough of Hasbrouck Heights for an annual Reassessment and requested a motion be made by the Board. A motion to approve was made by Commissioner Eilert, seconded by Commissioner Schuster; all were in favor.

6. 2025 Preliminary Equalization Table – Administrator Layton requested President Calabrese read the statement. President Calabrese recited, “2025 Preliminary Equalization Table Hearing. This Preliminary Equalization Table dated May 7, 2025, was prepared, emailed, and mailed pursuant to revised statute 54:3-17 to all Tax Assessors. Copies were also mailed to all Municipal Clerks, the Director of the Division of Taxation and the 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. Administrator Layton stated he will be preparing a Page 8 formula with the new ratio, if the municipality’s ratio decreases from 100%, a letter will be sent out stating what the decrease is. The Final Equalization Table will be completed for the May 21, 2025 Special Meeting.

CORRESPONDENCE: NONE

OLD BUSINESS: NONE

NEW BUSINESS:

Appeal #07-1001D Charles Lee; Late Filed. Commissioner Eilert made the motion to dismiss the case for late filing, the motion was seconded by Commissioner Schuster and approved by all.

Appeal #60-1001D Cora Davis; Late Filed. Commissioner Schuster made the motion to dismiss the case for late filing, the motion was seconded by Commissioner Eilert and approved by all.

Appeal #60-1002D Lillian Weston; Late Filed. Commissioner Schuster made the motion to dismiss the case for late filing, the motion was seconded by Commissioner Eilert and approved by all.

Appeal #51-1001D Yusuf Senturk; Late Filed. Commissioner Schuster made the motion to dismiss the case for late filing, the motion was seconded by Commissioner Eilert and approved by all.

Appeal #s 68-1001D, 68-1002D, 68-1003D & 68-1004D Cristina Alves; Late Filed. Commissioner Schuster made the motion to dismiss the cases for late filing, the motion was seconded by Commissioner Eilert and approved by all.

A Special Meeting for the promulgation of the Final Equalization Table & Tax Appeal Deliberations will be held on May 21, 2025.

Next general meeting: June 18, 2025.

A motion to open the meeting to the public was made by Commissioner Schuster at 9:56 A.M., seconded by Commissioner Eilert.

Sarah Holbig, Appraisal Systems Inc., approached the Board to provide revisions and status reports regarding Closter, Cresskill, River Edge, Saddle Brook, and Westwood, which are now pending State approval, contract and AFR's were submitted. Additionally, Maywood and Moonachie are pending contract renewal. Administrator Layton stated once the letters from the State are received, the statuses will be updated.

Administrator Layton requested any Assessors whose towns are conducting Revaluations to still send in monthly status update letters. Administrator Layton stated the Board has received a total of 1,617 appeals which includes Assessor appeals; of that 1,334 are regular appeals.

Patrick Wilkins, Tax Assessor of Harrington Park, approached the Board. Harrington Park will be submitting a request to transition to a 2026 Reassessment Order from its current 2026 Revaluation Order. Administrator Layton stated for the request to be submitted in writing to the Board.

Patrick Wilkins, Tax Assessor of Rockleigh, stated there is an executed contract which was sent down to the State and is awaiting approval.

Tony Rinaldi, Tax Assessor of Mahwah, approached the Board. Mahwah Tax Assessor stated a letter will be submitted in request to transition to a 2026 Reassessment Order from its current 2026 Revaluation Order due to the Tax Maps.

Tony Rinaldi, Tax Assessor of Upper Saddle River, stated the township has been delayed in completing the Tax Maps due to an unprecedented increase in the invoice provided by the engineers. Upper Saddle River is in the process of either acquiring the incomplete Tax Maps or finding another firm to redo the Tax Maps. Administrator Layton requested the Tax Assessor to provide updates and if an extension is needed, to provide a letter stating the request and reasoning to the Board.

There being no further business before the Board, Commissioner Eilert made a motion to close the meeting at 10:00 A.M., seconded by Commissioner Schuster and approved by all.

A handwritten signature in dark ink, appearing to read 'Rm F Layton', is written over a horizontal line.

Robert F. Layton, Tax Administrator