

A meeting of the Bergen County Board of Taxation was held on Wednesday, June 18, 2025, in person at Two Bergen County Plaza. The meeting was called to order by President Calabrese at 9:39 A.M. and compliance with the Sunshine Law was indicated. The roll call was taken:

Present: President Calabrese, Commissioners Eilert, O'Connor and Lonzisero & Administrator Layton and Assistant Administrator McCarthy were in person.

The May 7, 2025, minutes were approved. The motion was made by Commissioner Lonzisero and seconded by Commissioner Eilert; Commissioner Eilert requested recusals be noted here forth within the Administrator's Report.

ADMINISTRATOR'S REPORT

1. 2026 Revaluations/Reassessments

Allendale – Reassessment: Setting up systems for 2026.

Bergenfield – Revaluation: No report.

Carlstadt – Reassessment: Residential inspections continuing.

Cliffside Park – Revaluation: Commissioner Eilert and Commissioner Calabrese recused themselves.

Closter – Reassessment: Setting up systems for 2026.

Cresskill – Reassessment: Setting up systems for 2026.

Dumont – Reassessment: Setting up systems for 2026.

Elmwood Park – Revaluation: No report.

East Rutherford – Reassessment: No report.

Edgewater – Reassessment: Setting up systems for 2026. Commissioner O'Connor recused himself.

Emerson – Revaluation: No report.

Englewood – Revaluation: Request to change to Reassessment. Englewood's contract and AFR have been submitted, and ASI is ready to begin the Reassessment. Commissioner O'Connor made a motion to approve, seconded by Commissioner Lonzisero and approved by all.

Fairlawn – Revaluation: Reviewing bids. Tim Henderson, Fairlawn Tax Assessor, stated the one bid received from Appraisal Systems had been rejected. The Borough is considering transitioning to a Reassessment program and an extension may be needed. Administrator Layton requested to keep the Board updated.

Fairview – Reassessment: Setting up systems for 2026.

Franklin Lakes – Revaluation: No report.

Garfield – Revaluation: No report.

Glen Rock – Revaluation: No report.

Harrington Park – Revaluation: Whereas Harrington Park had requested to transition to a Reassessment, the municipal council decided to change course and continue with a Revaluation as the Tax Maps need to be done due to some recent issues. The municipality has advertised an RFP for bids.

Hasbrouck Heights – Reassessment: AFR and executed contract received.

Haworth – Revaluation: No report.

Ho-Ho-Kus – Revaluation: Residential inspections continuing. I&E mailed.

Leonia – Revaluation: Request to change to reassessment. Tim Henderson, Leonia Tax Assessor, requested the Borough be permitted to transition from a Revaluation to a Reassessment program to be completed for the 2026 Tax Year. Administrator Layton stated the AFR needs to be submitted before August 1st. Commissioner O'Connor made a motion to approve the transition, seconded by Commissioner Calabrese. Commissioner Eilert recused himself.

Little Ferry – Reassessment: Setting up systems for 2026.

Lodi – Revaluation: No report.

Lyndhurst – Reassessment: Setting up systems for 2026.

Mahwah – Revaluation: No report.

Maywood – Reassessment: AFR to be approved.

Moonachie – Reassessment: AFR to be approved.

North Arlington – Reassessment: Residential inspections completed I&E mailed.

Northvale – Reassessment: Intro letters mailed.

Norwood – Reassessment: Intro letters mailed.

Oakland – Reassessment: No contract.

Old Tappan – Revaluation: Change to Reassessment approval. Old Tappan's contract and AFR have been submitted, and ASI is ready to begin the Reassessment. Commissioner O'Connor made a motion to approve, seconded by Commissioner Lonziser and approved by all.

Oradell – Reassessment: Setting up systems for 2026.

Palisades Park – Reassessment: Setting up systems for 2026.

Paramus – Reassessment: Setting up systems for 2026.

Park Ridge – Revaluation: No report.

Ramsey – Reassessment: Residential inspections begun. I&E being prepared.

Ridgefield – Reassessment: Commissioner Lonzisero recused himself.

River Edge – Reassessment: Setting up systems for 2026.

Rochelle Park – Revaluation: Residential and Commercial inspections progressing.

Rockleigh – Revaluation: Setting up systems for 2026.

Saddle Brook – Reassessment: Setting up systems for 2026.

South Hackensack – Reassessment: Pending contract approval. Commissioner Eilert recused himself.

Tenafly – Revaluation: No report.

Teterboro – Reassessment: Setting up systems for 2026.

Upper Saddle River – Revaluation: No report.

Township of Washington – Reassessment: Residential inspections almost complete.

Westwood – Reassessment: Setting up systems for 2026.

Woodcliff Lake – Reassessment: Director approved.

Wood-Ridge – Revaluation: Change to reassessment for 2026. Tim Henderson, Wood-Ridge Tax Assessor, requested the Borough be permitted to transition from a Revaluation to a Reassessment program to be completed for the 2026 Tax Year. Commissioner O'Connor made a motion to approve the transition, seconded by Commissioner Calabrese. Commissioner Eilert recused himself.

2. SR1-A's – 5 weeks behind.
3. Senior Citizens/Veterans Revenue Sharing Report. Administrator Layton stated the Board of Taxation is still waiting on three municipalities to return their completed reports.
4. NJACTB Conference August 25 to August 29, 2025. A motion was made by Commissioner Eilert to approve the reimbursement of the Tax Assessors' stay at the hotel and have the registration fee paid, including any Board Members that wish to attend. The motion was seconded by Commissioner Calabrese, and all were in favor.

5. Authorization to Strike 2025 Tax Rates. Once the Municipal budgets are certified by the Division of Taxation the Tax Rates will be struck. A motion to permit Administrator Layton to strike the Tax Rates was made by Commissioner Calabrese and seconded by Commissioner O'Connor. All were in favor.

CORRESPONDENCE: NONE

OLD BUSINESS: NONE

NEW BUSINESS:

Appeal #52-21501001D Late Filed, Commissioner Eilert made the motion to dismiss the case for late filing, the motion was seconded by Commissioner O'Connor and approved by all.

Appeal #60-2500151D: Commissioner Schuster had requested the appeal be reviewed by the Board for judgement. The Board requested the hearing clerk to provide the evidence and statements from the appellant and the Teaneck Tax Assessor. After deliberations, Commissioner O'Connor made a motion to finalize the judgement, seconded by Commissioner Eilert and approved by all.

Resolution #25-09: Tax Appeal Deliberations for Appeal Heard from May 21st up to and including June 13, 2025. Whereas, Commissioners of the Bergen County Board of Taxation have taken testimony for the 2025 Tax Appeals from May 21st up to and including June 13, 2025. And whereas, the Board Members reviewed the testimony and recommendations of the hearing Commissioner. Therefore, be it resolved that on June 18, 2025, the Bergen County Board of Taxation hereby approves said recommendations as set forth on each 2025 Tax Appeal. Commissioner O'Connor made the motion to approve, seconded by Commissioner Eilert and approved by all.

Next general meeting will be held September 3, 2025. Administrator Layton stated there will be one more meeting for deliberations sometime in July.

A motion to open the meeting to the public was made by Commissioner Eilert at 10:01 A.M., seconded by Commissioner O'Connor.

There being no further business before the Board, Commissioner O'Connor made a motion to close the meeting at 10:01 A.M., seconded by Commissioner Eilert and approved by all.


Robert F. Layton, Tax Administrator

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