

A regular meeting of the Bergen County Board of Taxation was held on Wednesday, October 1, 2025, in person at Two Bergen County Plaza. 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 O'Connor, Toscano, Hummel, and Belgiovine & Administrator Layton and Assistant Administrator McCarthy were in person. Commissioners Eilert and Lonziserro attended the meeting via teleconference.

The September 3, 2025, minutes were approved. The motion was made by Commissioner O'Connor and seconded by Commissioner Belgiovine; all were in favor.

1. REVALUATIONS/REASSESSMENTS

2026

Allendale – Reassessment: Inspections complete. Sales being analyzed.

Bergenfield – Revaluation: Extension request to 2027.

Carlstadt – Reassessment: Inspections complete. Sales being analyzed.

Cliffside Park – Revaluation: Extension request to 2027.

Closter – Reassessment: Inspections complete. Sales being analyzed.

Cresskill – Reassessment: Residential inspections to begin.

Dumont – Reassessment: Sales analyzed.

Elmwood Park – Revaluation: Residential & Commercial inspections continuing.

East Rutherford - Reassessment: Residential inspections being set up.

Edgewater – Reassessment: Residential inspections will start soon.

Emerson – Revaluation: Extension request to 2027.

Englewood – Reassessment: Chapter 91 mailed.

Fair Lawn – Revaluation: No contract. Extension requests next month.

Fairview – Reassessment: Chapter 91 mailed.

Franklin Lakes – Revaluation: Extension requests to 2027.

Garfield – Revaluation: 2027

Harrington Park – Revaluation: 2027

Hasbrouck Heights – Reassessment: Chapter 91 mailed.

Haworth – Revaluation: Extension request to 2027.

Ho-Ho-Kus – Revaluation: Inspections are completed.

Leonia - Reassessment: Residential inspections to begin October 1st.

Little Ferry – Reassessment: Residential inspections to begin October 1st.

Lodi – Revaluation: 2027.

Lyndhurst – Reassessment: Chapter 91 mailed.

Mahwah – Revaluation: Extension request to 2027.

Maywood – Reassessment: Residential inspections to begin.

Moonachie – Reassessment: Intro letters mailed.

North Arlington – Reassessment: Sales being analyzed.

Northvale – Reassessment: Residential inspections ongoing.

Norwood – Reassessment: Residential inspections ongoing.

Oakland – Reassessment: Residential inspections started.

Old Tappan – Reassessment: Intro letters mailed.

Oradell – Reassessment: Residential inspections to begin.

Palisades Park – Reassessment: Chapter 91 mailed.

Paramus – Reassessment: Chapter 91 mailed.

Park Ridge – Revaluation: Extension request to 2027.

Ramsey – Reassessment: Residential sales review complete.

Ridgefield – Reassessment: Sales analysis continuing.

River Edge – Reassessment: Residential inspections to begin.

Rochelle Park – Revaluation: Residential and Commercial inspections ongoing.

Rockleigh – Revaluation: Inspections to begin.

Saddle Brook – Reassessment: Inspections to begin.

South Hackensack – Reassessment: Preparing system.

Teterboro – Reassessment: Sales analysis continuing.

Upper Saddle River – Revaluation: Extension request to 2027.

Township of Washington – Reassessment: Sales analysis continuing.

Westwood – Reassessment: Residential inspections have begun.

Woodcliff Lake – Reassessment: Preparing for inspections.

Wood-Ridge – Reassessment: Chapter 91 mailed.

2. SR1-A's – New sample period July 1st. Couple weeks behind.
3. Resolution #25-16 – Bergenfield Revaluation Extension. A motion to approve the extension was made by Commissioner Calabrese, seconded by Commissioner O'Connor and all were in favor.
4. Resolution #25-17 – Cliffside Park Revaluation Extension. A motion to approve the extension was made by Commissioner O'Connor, seconded by Commissioner Belgiovine. Commissioner Calabrese and Commissioner Eilert abstained.
5. Resolution #25-18 – Emerson Revaluation Extension. A motion to approve the extension was made by Commissioner O'Connor, seconded by Commissioner Eilert and all were in favor.
6. Resolution #25-19 – Franklin Lakes Revaluation Extension. A motion to approve the extension was made by Commissioner Belgiovine, seconded by Commissioner O'Connor. Commissioner Hummel abstained.
7. Resolution #25-20 – Haworth Revaluation Extension. A motion to approve the extension was made by Commissioner O'Connor, seconded by Commissioner Eilert and all were in favor.
8. Resolution #25-21 – Park Ridge Revaluation Extension. A motion to approve the extension was made by Commissioner Belgiovine, seconded by Commissioner Lonzifero and all were in favor.
9. Resolution #25-22 – Upper Saddle River Revaluation Extension. A motion to approve the extension was made by Commissioner Belgiovine, seconded by Commissioner Eilert and all were in favor.
10. Resolution #25-23 – Mahwah Revaluation Extension. A motion to approve the extension was made by Commissioner Belgiovine, seconded by Commissioner O'Connor and all were in favor.
11. 2025 Abstract of Ratables. A motion to accept the 2025 Abstract of Ratables was made by Commissioner O'Connor, seconded by Commissioner Belgiovine and approved by all.
12. Mandatory Non-Usable Code Training, November 5, 2025.
13. 2026 NJACTB Conference Reimbursements. Administrator Layton reported that approximately \$35,000 was expended from the Trust Fund to reimburse Assessors for hotel accommodations and registration fees associated with the August 2026 NJACTB Conference. Administrator Layton advised that, due to the declining balance of the Trust Fund, the Board should determine whether to continue covering both hotel and registration costs for future conferences.

Commissioner Eilert stated that in prior years, the Board funded only the conference registration fees, while the municipality employing the Assessor was responsible for hotel expenses. Commissioner Eilert recommended returning to this prior practice and made a motion that, moving forward, the Board shall reimburse only the conference registration fees. The motion was seconded by Commissioner O'Connor and approved unanimously.

14. Pamela Steele Wyckoff Tax Assessor Retirement September 30, 2025. The Board congratulated and wished Pamela Steele a very well-deserved retirement and thanked her for her 37 years serving as a municipal tax assessor.

Next general meeting November 5, 2025.

CORRESPONDENCE: None

OLD BUSINESS: None

NEW BUSINESS: None

A motion to open the meeting to the public was made by Commissioner Calabrese at 9:42 A.M. seconded by Commissioner O'Connor, all were in favor.

Anthony Rinaldi, Upper Saddle River Tax Assessor, approached the Board. Tax Assessor stated he has a meeting coming up next Thursday with the municipality's Council. The council has been postponing the revaluation and is considering not going through with it. Tax Assessor reported the Borough has not had a Revaluation in 24 years, the current ratio is 67% and predicts a decrease to around 63%. Tax Assessor requested to receive some backup from the Board when telling the Council this needs to be done. Tax Assessor stated the Tax Maps are almost done and taxpayers will benefit from completing the Revaluation Order. Administrator Layton stated if the Borough does not pursue the Revaluation Order, the Board can take them to court to force them.

Sarah Holbig, wanted to remind everyone the League of Municipalities is scheduled for November 18th to 20th, and all 9 ½ CTA credits have been approved by the State. The room block ends 10/24. As representative of Appraisal Systems, it is put on record that Appraisal Systems is not in contract with Wyckoff nor do they have the intention to go into contract with them for added assessments, even if a Tax Assessor is appointed.

There being no further business before the Board, Commissioner O'Connor made a motion to close the meeting at 9:47 A.M., seconded by Commissioner Eilert and approved by all.

Robert F. Layton, Tax Administrator