

A regular meeting of the Bergen County Board of Taxation was held on Wednesday, September 3, 2025, in person at Two Bergen County Plaza. The meeting was called to order by President Calabrese at 9:33 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 July 23, 2025, minutes were approved. The motion was made by Commissioner Eilert and seconded by Commissioner Belgiovine; all were in favor.

1. REVALUATIONS/REASSESSMENTS

2026

Allendale – Reassessment: Residential inspections continuing.

Bergenfield – Revaluation: NO CONTRACT. Bergenfield Tax Assessor, John Bang, approached the Board. Tax Assessor requested a one-year extension to complete the Revaluation. There have been delays due to technical issues with the Borough. Tax Assessor reports the completion of the Tax Maps is proceeding slowly and there are many corrections to be made. Administrator Layton requested the extension request be sent in via letter by the Tax Assessor. Commissioner O'Connor made a motion to grant the extension, seconded by Commissioner Belgiovine and approved by all.

Carlstadt – Reassessment: Residential inspections continuing.

Cliffside Park – Revaluation: 2027 extension request. Cliffside Park Tax Assessor, Matt Rinaldi, addressed the Board. Tax Assessor reports a delay due to the Tax Maps being completed by the engineers. Commissioner O'Connor made a motion to approve the extension, seconded by Commissioner Belgiovine. President Calabrese and Commissioner Eilert abstained.

Closter – Reassessment: Residential inspections continuing.

Cresskill – Reassessment: Chapter 91 mailed.

Dumont – Reassessment: Residential inspections continuing.

Elmwood Park – Revaluation: Residential & Commercial inspections. Elmwood Park Tax Assessor, Kevin Esposito, reported to the Board that he has accompanied inspectors on numerous inspections and is receiving positive feedback from the residents.

East Rutherford – Reassessment: Chapter 91 mailed.

Edgewater – Reassessment: Setting up system. Edgewater Tax Assessor, Arthur Carlson, reported the process is going smoothly and should be on time.

Emerson – Revaluation: 2027 extension request. Emerson Tax Assessor, Brian Smith, addressed the Board. Tax Assessor reports they are still waiting for approval of the Tax Maps from the State. A new Administrator was recently hired therefore an RFP will be put together shortly but the Revaluation will not be ready for October 1st. Commissioner Belgiovine made a motion to extend the revaluation to be completed for 2027, Commissioner O'Connor seconded and all were in favor.

Englewood – Reassessment: Intro letters mailed.

Fair Lawn – Revaluation: 2027 extension request. Administrator Layton stated the Fair Lawn Tax Assessor, Tim Henderson, will be at the October 1st Board meeting to officially request an extension.

Fairview – Reassessment: Setting up system.

Franklin Lakes – Revaluation: 2027 extension request. Franklin Lakes Tax Assessor, Edmund Brown, approached the Board. Tax Assessor requested a one-year extension due to the updating of the Tax Maps. Tax Assessor stated once the Tax Maps are completed and sent down to the State for approval, an RFP will be issued. Commissioner O'Connor made the motion to approve, seconded by Commissioner Belgiovine and all were in favor. Commissioner Hummel abstained.

Garfield – Revaluation: 2027 extension request. Garfield Tax Assessor, Raymond Tighe, approached the Board. Tax Assessor requested a one-year extension due to the updating of the Tax Maps. Tax Assessor reports just having received the Tax Maps from Boswell for the first round of changes. Administrator Layton requested a letter be submitted requesting the extension. Commissioner Belgiovine made a motion to approve, seconded by Commissioner O'Connor and approved by all.

Harrington Park – Revaluation: 2027 extension request. Harrington Park Tax Assessor, Patrick Wilkins, approached the Board. Tax Assessor requested a one-year extension due to the updating of the Tax Maps. The Borough was going to convert to a Reassessment for cost reasons, but Administration decided to stay with the Revaluation Program as the maps need updating. The Tax Maps will not be approved by the State in time for the Revaluation to be completed for 2026.

Hasbrouck Heights – Reassessment: Intro letters to be mailed.

Haworth – Revaluation: 2027 extension request. Haworth Tax Assessor, Neil Rubenstein, approached the Board. Tax Assessor stated the Tax Maps are done and were submitted to the State in July which are still waiting to be reviewed. The Borough went out to bid in April and received none, the second attempt the only bid received was higher than the Borough budgeted for and therefore rejected it. The Borough is now planning to go out to bid for a third time. Tax Assessor requested a one-year extension from 2026 to 2027. Commissioner Belgiovine made a motion to approve, seconded by Commissioner O'Connor and approved by all.

Ho-Ho-Kus – Revaluation: Residential inspections continuing.

Leonia – Reassessment: Intro letters mailed.

Little Ferry – Reassessment: Chapter 91 mailed.

Lodi – Revaluation: 2027 extension request. Lodi Tax Assessor, Raymond Tighe, approached the Board. Tax Assessor requested a one-year extension due to the updating of the Tax Maps. Tax Assessor reports the Tax Maps were submitted this week, but the State will not have them approved in time. Administrator Layton requested a letter be submitted requesting the extension. Commissioner Belgiovine made a motion to approve, seconded by Commissioner O'Connor and approved by all.

Lyndhurst – Reassessment: System updated.

Mahwah – Revaluation: Request to Reassessment. Mahwah Tax Assessor, Anthony Rinaldi Jr., approached the Board. Tax Assessor requested the Revaluation Order be amended to a Reassessment. Administrator Layton advised to stay with the Revaluation Order and request a one-year extension. Administrator Layton requested the Tax Assessor to send in the completed RFP to the Board as the amendment would need to be approved by the State.

Maywood – Reassessment: Chapter 91 mailed.

Moonachie – Reassessment: Starting inspections.

North Arlington – Reassessment: Sales analysis started.

Northvale – Reassessment: Residential inspections ongoing.

Norwood – Reassessment: Residential inspections ongoing.

Oakland – Reassessment: System updated.

Old Tappan – Reassessment: Intro letters mailed.

Oradell – Reassessment: Chapter 91 mailed.

Palisades Park – Reassessment: System updated.

Paramus – Reassessment: System updated.

Park Ridge – Revaluation: 2027 extension request. Park Ridge Tax Assessor, Anthony Rinaldi Jr., approached the Board. Tax Assessor requested a one-year extension due to the Tax Maps being digitized. Commissioner Belgiovine made the motion to approve the extension, seconded by Commissioner O'Connor and approved by all.

Ramsey – Reassessment: Residential inspections began.

Ridgefield – Reassessment: Residential inspections began.

River Edge – Reassessment: System updated.

Rochelle Park – Revaluation: Residential & Commercial inspections continuing.

Rockleigh – Revaluation: System setup.

Saddle Brook – Reassessment: Chapter 91 mailed.

South Hackensack – Reassessment: Chapter 91 mailed.

Teterboro – Reassessment: Sales analysis begun.

Upper Saddle River – Revaluation: No RFP. Upper Saddle River Tax Assessor, Anthony Rinaldi Jr., approached the Board. Tax Assessor requested a one-year extension due to issues with the engineering company. Tax Assessor reported Boswell was the Borough's engineer but no longer due to payment issues. Tax Assessor has made multiple attempts to progress with the Revaluation. Commissioner Belgiovine made a motion to approve the extension, seconded by Commissioner O'Connor and approved by all.

Twp. Of Washington – Reassessment: Chapter 91 mailed.

Westwood – Reassessment: Inspections starting shortly.

Woodcliff Lake – Reassessment: Chapter 91 mailed

Wood-Ridge – Reassessment: Intro letters mailed.

2. SR1-A's – New Sampling Period has begun.
3. Resolution #25-13 Harrington Park Revaluation Extension
4. Resolution #25-14 Garfield Extension
5. Resolution #25-15 Lodi Revaluation Extension
6. 2025 Tax Appeal; Statistics. Administrator Layton reported a total of one thousand eight hundred and thirty-one appeals for the 2025 year. Administrator Layton thanked the Assessors and the Board for all their work. President Calabrese thanked the Assessors for working diligently with the public to settle as many cases as possible.
7. 2024 Tax Appeal; Trust Fund Audit Report. Administrator Layton reports that there were no comments or recommendations.

CORRESPONDENCE: Matthew Cavallo, Wyckoff. Administrator Layton stated there was a letter received by Matthew Cavallo, Wyckoff Administrator, dated August 14, 2025, regarding the SR1-As not being able to be processed as the Tax Assessor was suspended by the town without pay. The Division advised Mr. Cavallo the County Board could assist in processing SR1-A's. Administrator Layton informed the Division and Wyckoff Administrator the County Board of Taxation does not have enough employees to help process the SR1-A's. Administrator Layton stated Microsystems was instructed to process the SR1-A's and to make all sales useable.

OLD BUSINESS: None

NEW BUSINESS: None


Next general meeting October 1, 2025.

A motion to open the meeting to the public was made by Commissioner Belgiovine at 9:58 A.M., seconded by Commissioner Eilert, all were in favor.

Angela Mattiace, previous President of the AMANJ, approached the Board. Angela stated there has been correspondence between Wyckoff Administrator, Matthew Cavallo, pertaining to Wyckoff Tax Assessor, Pamela Steele's employment status and processing of added assessments. Angela stated it is believed to be the opinion of the BCTAA that Mr. Cavallo is interfering with the duties of the Assessor's office. There is no outside agency that has the authority to do the inspections, values or any assessment duties without the Assessor's approval. Additionally, there is an individual employed by the Township of Wyckoff as the "Acting" Assessor when such a title does not exist. Angela reported that Mr. Cavallo is sharing false information that Ms. Steele is on terminal leave, as Ms. Steele is not currently being paid by Wyckoff Township nor is she retired. Angela requested on behalf of the BCTAA that some form of correspondence be sent to Mr. Cavallo by the Bergen County Board of Taxation, informing him to stop interfering with the duties of the Assessor's office. Angela also requested the Board to write a letter regarding the ethical violation of a "Acting" Tax Assessor.

Kevin Esposito, current President of the AMANJ, approached the Board. Kevin reported this is an issue that has been lingering for some time now. They were informed that the matter was close to settlement last week. Kevin reiterated, without interrupting or disturbing the settlement in any way, there is no term "Acting" Assessor in the State of New Jersey. Kevin has spoken to both Administrator Layton and the Division of Taxation regarding the situation. Kevin stated it is believed that Wyckoff Township needs to move forward and get this matter resolved. Kevin explained there were many Assessors that appeared at the December 10th Township meeting to object to the suspension without pay of the municipal tax assessor. Additionally, Administrator Layton, the AMANJ attorneys and the Division had written letters to the township objecting to the suspension without pay. Kevin requested Administrator Layton write another letter to the Township of Wyckoff. Administrator Layton stated he would like to see the Resolution made by the town stating there is an individual working as an "Acting" Assessor.

There being no further business before the Board, Commissioner O'Connor made a motion to close the meeting at 10:07 A.M., seconded by Commissioner Belgiovine and approved by all.


Robert F. Layton, Tax Administrator

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