

A regular meeting of the Bergen County Board of Taxation was held on Wednesday, December 3, 2025, in person at Two Bergen County Plaza. The meeting was called to order by President Calabrese at 9:37 A.M. and compliance with the Sunshine Law was indicated. The roll call was taken:

Present: President Calabrese, Commissioners Eilert, Toscano, Hummel & Administrator Layton and Assistant Administrator McCarthy were in person. Commissioners O'Connor and Belgiovine attended the meeting via teleconference.

The November 5, 2025, minutes were approved. The motion was made by Commissioner Eilert and seconded by Commissioner Hummel; all were in favor.

1. REVALUATIONS/REASSESSMENTS

2026

Allendale – Sales analysis continuing.

Carlstadt – Sales analysis continuing.

Closter – Sales analysis ongoing.

Cresskill – Intro letters mailed, inspections to start.

Dumont – Residential inspections nearly complete.

Elmwood Park – Inspections complete. Sales analysis underway.

East Rutherford – Residential inspections completed.

Edgewater – Inspections to begin. Commissioner O'Connor recused himself.

Englewood – Inspections continuing.

Fair Lawn – Extension to 2027 approved.

Fairview – Residential inspections completed.

Hasbrouck Heights – Residential inspections completed.

Ho-Ho-Kus – Inspections are continuing.

Leonia – Residential inspections underway.

Little Ferry – Residential inspections completed.

Lyndhurst – Intro letters mailed.

Maywood – Residential inspections completed.

Moonachie – Residential inspections completed.

North Arlington – Sales analysis continuing.

Northvale – Inspections completed.

Norwood – Residential inspections completed.

Oakland – Residential inspections continuing.

Old Tappan – Residential inspections continuing.

Oradell – Residential inspections continuing.

Palisades Park – Residential inspections completed.

Paramus – Intro letters mailed.

Ramsey – Preliminary values finalized.

Ridgefield – Sales analysis underway. Commissioner Lonziserro recused himself.

River Edge – Intro letters mailed.

Rochelle Park – Residential inspections completed.

Rockleigh – Residential inspections completed.

Saddle Brook – Residential inspections continuing.

South Hackensack – Residential inspections completed. Commissioner Eilert recused himself.

Teterboro – Sales analysis continuing.

Township of Washington – Sales analysis continuing.

Westwood – Residential inspections completed.

Woodcliff Lake – Residential inspections completed, sales analysis started. Commissioner Belgiovine recused himself.

Wood-Ridge – Residential and commercial inspections ongoing. Commissioner Eilert recused himself.

2. SR1-A's – just received from County Clerk's office, approximately 3 weeks behind.
3. Resolution # 25-25 Mahwah 2027 Revaluation to Reassessment. Commissioner Eilert made a motion to approve the resolution, seconded by Commissioner Hummel and approved by all.
4. Resolution # 25-26 Assessors Correction Recommendations for all 70 municipalities. Commissioner Eilert made the motion to approve with noted recusals. The motion was seconded by Commissioner Hummel; all were in favor with noted recusals. The Board recused themselves as followed; Commissioner Calabrese recused himself of: Cliffside Park, Englewood Cliffs, and Hackensack; Commissioner Eilert recused himself of: Bogota, Cliffside Park, South Hackensack, and Wood-Ridge; Commissioner O'Connor recused himself of Edgewater and Veolia properties; Commissioner Lonzisero recused himself of: Ridgefield and Saddle River; Commissioner Hummel recused herself of: Franklin Lakes; Commissioner Belgiovine recused himself of: Woodcliff Lake; and Commissioner Toscano recused himself: Hackensack and Englewood Cliffs.
5. Added/Omitted Appeal Hearings December 15, 2025. There are 24 Added/Omitted Assessment Appeals that were filed, a total of 71 including Assessor Corrections.
6. Farmland Applications should be submitted by Assessors as soon as possible.
7. Extensions to enter 2026 Data. Assessors of non-Revaluation/Reassessment municipalities have until January 16, 2026, to enter all data. Assessors of Revaluation/Reassessment enrolled municipalities have until February 16, 2026, to enter all data. Commissioner Eilert made a motion to approve, seconded by Commissioner Hummel and approved by all. Assessor Anthony Mazzola stated traditionally, non-Revaluation/Reassessment municipalities have until the end of January and Revaluation/Reassessment municipalities have until the end of February. Administrator Layton expressed how forms habitually are submitted post-due date. Assistant Administrator McCarthy stated there has been an increase in pressure every year from

County Administration to have data submitted. Commissioner Eilert voiced the January 16th and February 16th due dates shall remain, and extensions may be individually granted.

Correspondence: NONE

Old Business: NONE

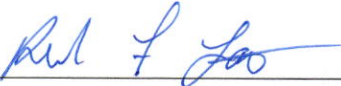
New Business: NONE

Next general meeting will be held January 7, 2026.

President Calabrese questioned the outlook on the current market. It was noted that there has been a decrease in the number of sales but the transactions that are taking place are still well above the average asking price. On behalf of all the Commissioners, President Calabrese wished everyone a happy and healthy holiday season.

A motion to open the meeting to the public was made by Commissioner Eilert at 9:48 A.M., seconded by Commissioner Hummel, all were in favor.

There being no further business before the Board, Commissioner Eilert made a motion to close the meeting at 9:49 A.M., seconded by Commissioner Hummel and approved by all.



Robert F. Layton, Tax Administrator

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