

A regular meeting of the Bergen County Board of Taxation was held on Wednesday, April 15, 2026, in person at Two Bergen County Plaza. The meeting was called to order by Commissioner Calabrese at 9:31 A.M. and compliance with the Sunshine Law was indicated. The roll call was taken:

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

The March 4<sup>th</sup>, 2026, minutes were approved. The motion was made by Commissioner Belgiovine and seconded by Commissioner Eilert; all were in favor.

#### 1. REVALUATIONS/REASSESSMENTS

2026

All 2026 Revaluations/Reassessments completed.

Allendale – Complete.

Carlstadt – Complete.

Closter – Complete.

Cresskill – Complete.

Dumont – Complete.

Elmwood Park – Complete.

East Rutherford – Complete.

Edgewater – Complete. Commissioner O'Connor recused.

Fairview – Complete.

Hasbrouck Heights – Complete.

Ho-Ho-Kus – Complete.

Leonia – Complete.

Little Ferry – Complete.

Lyndhurst – Complete.

Maywood – Complete.

Moonachie – Complete.

North Arlington – Complete.

Northvale – Complete.  
Norwood – Complete.  
Oakland – Complete.  
Old Tappan – Complete.  
Oradell – Complete.  
Palisades Park – Complete.  
Paramus – Complete.  
Ramsey – Complete.  
Ridgefield – Complete. Commissioner Lonzifero recused.  
River Edge – Complete.  
Rochelle Park – Complete.  
Rockleigh – Complete.  
Saddle Brook – Complete.  
South Hackensack – Complete. Commissioner Eilert recused.  
Teterboro – Complete.  
Township of Washington – Complete.  
Westwood – Complete.  
Woodcliff Lake – Complete. Commissioner Belgiovine recused.  
Wood-Ridge – Complete. Commissioner Eilert recused.

2. SR1A's – Approximately 1 month behind.
3. Resolution #26-04 Assessment Correction Recommendations on the 2026 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 April 15, 2026, the Bergen County Board of Taxation hereby approves said recommendations as set forth on each assessment correction for the 2026 Tax List. A motion to approve was made by Commissioner Toscano and seconded by Commissioner Eilert. All were in favor with their respected recusals.
4. 2026 Preliminary Equalization Table – Administrator Layton requested President Calabrese read the statement. President Calabrese recited, “This Preliminary

Equalization Table dated April 15, 2026, 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,". A motion to approve was made by Commissioner Belgiovine and seconded by Commissioner Hummel. All were in favor with their respected recusals. Administrator Layton stated Teterboro and Park Ridge's Chapter 441 Pilots were not submitted on time therefore last year's numbers were used.

5. Resolution #26-05 Garfield Reassessment Transition – At the request of Raymond Tighe, Tax Assessor of the City of Garfield, to amend the order from a district wide Revaluation to a district wide Reassessment is hereby approved and to be completed by October 1, 2026, for the 2027 Tax Year. The motion was made by Commissioner Belgiovine and seconded by Commissioner Eilert; all were in favor.
6. Resolution #26-06 Lodi Reassessment Transition – At the request of Raymond Tighe, Tax Assessor of the Borough of Lodi, to amend the order from a district wide Revaluation to a district wide Reassessment is hereby approved and to be completed by October 1, 2026, for the 2027 Tax Year. The motion was made by Commissioner Belgiovine and seconded by Commissioner Eilert; all were in favor.
7. Applications for Reassessment – Contracts were received for: Allendale, Carlstadt, Closter, Cresskill, Dumont, East Rutherford, Fairview, Hasbrouck Heights, Lyndhurst, Maywood, Moonachie, Palisades Park, Paramus, Ramsey, River Edge, Teterboro, and Washington Township. Administrator Layton stated contracts for: Little Ferry, Oakland, South Hackensack, Westwood, and Woodcliff Lake; have not been received yet. Once the County receives the contracts, it will be sent down to the Division for approval.

Arthur Carlson Jr., Tax Assessor of Hackensack, approached the Board. Hackensack Tax Assessor stated the Borough is ordered for a Revaluation for 2027 for the 2028 Tax Year. Tax Assessor stated he would like to request to amend and extend the order to a 2028 Reassessment due to the residential market and asked what the procedure is. Administrator Layton stated the request must be sent in a letter.

Joanne Allgor, Tax Assessor of River Vale, approached the Board. River Vale Tax Assessor stated the Borough would like to amend its Revaluation order to a district-wide Reassessment due to the ongoing Tax Map issues. Tax Assessor stated the Reassessment will still be for 2027. Administrator Layton confirmed he had received the Borough's Application for Reassessment. Commissioner Belgiovine made a motion to approve the amendment and seconded by Commissioner O'Connor; all were in favor.

8. 2026/2027 Board Meeting Dates – Administrator Layton notified the Board the September Board meeting had to be moved to the second week of September due to an interference with the Cape May NJACTB conference. A motion to approve the Board meeting dates was made by Commissioner Toscano and seconded by Commissioner Eilert; all were in favor.

CORRESPONDENCE: None

OLD BUSINESS: None

NEW BUSINESS: Appeal #52-2600108DE, Hyunho Park 100% Disabled Veteran

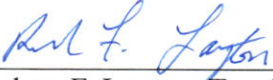
Next general meeting and reorganization meeting is May 6, 2026.

Administrator Layton stated the SPA Seminar is going to be April 30<sup>th</sup> on Thursday.

A motion to open the meeting to the public was made by Commissioner Belgiovine at 9:55 A.M. seconded by Commissioner Toscano, all were in favor.

Assistant Administrator McCarthy stated the hearings will begin to be scheduled now that the first deadline of April 1<sup>st</sup> has passed and should start around the second week of May.

There being no further business before the Board, Commissioner Belgiovine made a motion to close the meeting at 9:56 A.M., seconded by Commissioner Toscano and approved by all.

  
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Robert F. Layton, Tax Administrator

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