

A regular meeting of the Bergen County Board of Taxation was held on Wednesday, June 3, 2026, in person at Two Bergen County Plaza. The meeting was called to order by Commissioner Calabrese at 9:40 A.M. and compliance with the Sunshine Law was indicated. The roll call was taken:

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

The May 6, 2026, minutes were approved. The motion was made by Commissioner O'Connor and seconded by Commissioner Belgiovine; all were in favor. The Reorganization Meeting minutes were approved. The motion was made by Commissioner O'Connor and seconded by Commissioner Belgiovine; all were in favor.

1. Revaluations/ Reassessments

2027

Allendale – State approved AFR.

Bergenfield – Bergenfield Tax Assessor, John Bang, approached the Board. Mr. Bang stated the Bergenfield Mayor and Council advertised an RFQ to which they received one response from Rick DelGuercio. Mr. Bang indicated this occurred a few months ago, there has been no contract produced yet. Mr. Bang explained despite “nudging” the Mayor and Council to proceed, there has been no initiation on signing off to hire a firm to complete the Revaluation. President Calabrese questioned the hesitation with proceeding. Mr. Bang stated his understanding of the situation is there is one Council Member who is concerned with the cost. President Calabrese inquired if there were any other companies the town solicited. Mr. Bang expounded this is the third RFQ advertised and the third time Rick DelGuercio is the only respondent. Bergenfield Tax Assessor stated the Borough Mayor and Council have been discussing the Revaluation but have not proceeded with any action. Administrator Layton questioned what number extension request the Borough was on, to which the Tax Assessor responded the fourth. Administrator Layton advised that the Board could take the Borough to court and the Borough can lose State Aid. Commissioner Belgiovine suggested the Board send a letter to the Borough. Administrator Layton stated the Board will send out a letter requesting the presence of the Mayor and Council.

Carlstadt – State approved AFR.

Cliffside Park – Cliffside Park Tax Assessor, Matt Rinaldi, approached the Board. Mr. Rinaldi stated the Borough is still going through the process of engaging Borough Engineer Boswell Inc. to do the Tax Maps and soliciting the Administration for the RFP. Mr. Rinaldi explained there is no set Borough Administrator now. Mr. Rinaldi may request an extension at the next meeting. President Calabrese and Commissioner Eilert recused themselves.

Closter – State approved AFR.

Cresskill – State approved AFR.

Dumont – State approved AFR.

East Rutherford – State approved AFR.

Edgewater – No contract/AFR. Edgewater Tax Assessor, Arthur Carlson Jr., stated they are waiting for the contract to be signed to proceed. Commissioner O'Connor recused himself.

Emerson – Emerson Tax Assessor, Brian Smith, approached the Board. Mr. Smith reported the Tax Maps have been submitted to the State for the second review. Emerson Tax Assessor stated RFP is being finalized and will be advertised by end of the week and hopefully the contract will be signed at the Council Meeting on June 23rd. Administrator Layton reminded Mr. Smith to make sure to send monthly updates to the County.

Englewood – Residential & commercial inspections ongoing.

Fair Lawn – Extension request to 2028 Reassessment.

Fairview – State approved AFR.

Fort Lee – Extension request to 2028.

Franklin Lakes – Updating Tax Maps. Commissioner Hummel recused herself.

Garfield – State approved AFR.

Glen Rock – Extension request to 2028.

Hackensack – Extension request to 2028 Reassessment. Commissioner Calabrese and Commissioner Toscano recused themselves.

Harrington Park – Harrington Park Tax Assessor, Patrick Wilkins, approached the Board. Mr. Wilkins reported the Borough would like to complete the Revaluation this year and the RFP has been posted. Harrington Park Tax Assessor stated the only bidder was Appraisal Systems, Inc. and the town will be proceeding. Mr. Wilkins reported hopefully to have a contract executed by the end of next week and the Tax Maps are in final review.

Hasbrouck Heights – State approved AFR.

Haworth – Seeking bids.

Hillsdale – Extension request to 2028.

Little Ferry – State approved AFR.

Lodi – State approved AFR.

Lyndhurst – State approved AFR.

Mahwah – Residential inspections ongoing.

Maywood – State approved AFR.

Midland Park – RFP's being reviewed.

Montvale – Montvale Tax Assessor, Raymond Tighe, approached the Board. Mr. Tighe reported the Tax Maps will be submitted in one to two weeks. Montvale Tax Assessor stated Appraisal Systems informed him the Revaluation will be completed for this year.

Moonachie – State approved AFR.

North Arlington – No contract.

Oakland – No contract.

Oradell – No contract.

Palisades Park – State approved AFR.

Paramus – State approved AFR.

Park Ridge – Possible extension request.

Ramsey – State approved AFR.

Ridgewood – Residential inspections began. Commissioner Belgiovine recused himself.

River Edge – State approved AFR.

River Vale – State approved AFR.

Rutherford – Rutherford Tax Assessor, Matt Rinaldi, approached the Board. Rutherford Tax Assessor stated they have engaged with Civil Solutions, who provided a proposal separate from the annual maintenance they have been performing. The Borough would like to digitize the Tax Maps to send to the State. Mr. Rinaldi stated he has provided the Borough Administrator with specifications to go out to bid. Rutherford Tax Assessor will be requesting an extension at the next meeting.

South Hackensack – AFR to be approved. Commissioner Eilert recused himself.

Tenafly – Tax maps being updated.

Teterboro – State approved AFR.

Upper Saddle River – Revaluation Company to meet with Mayor and Council.

Washington Township – State approved AFR.

Westwood – State approved AFR.

Woodcliff Lake – AFR to be approved. Commissioner Belgiovine recused himself.

Wyckoff – Extension request to 2028.

2. SR1A's – Approximately 1 month behind
3. Resolution #26-09 Fair Lawn – At the request of Timothy Henderson, Tax Assessor of the Borough of Fair Lawn, to amend the Order for Revaluation to a district wide Reassessment to Tax Year 2028 is hereby approved and to be completed by October 1, 2027, for the 2028 Tax Year. Commissioner O'Connor made a motion to approve the request, seconded by Commissioner Belgiovine and approved by all.
4. Resolution #26-10 Fort Lee – At the request of Anthony Mazzola, Tax Assessor of the Borough of Fort Lee, to amend the completion date of the Order for Revaluation to be completed by October 1, 2027, for the 2028 Tax Year. Commissioner O'Connor made a motion to approve the request, seconded by Commissioner Belgiovine and approved by all.
5. Resolution #26-11 Glen Rock – At the request of William Yirce, Tax Assessor of the Borough of Glen Rock, to amend the completion date of the Order of Revaluation to be completed by October 1, 2027, for the 2028 Tax Year. Commissioner O'Connor made a motion to approve the request, seconded by Commissioner Belgiovine and approved by all.
6. Resolution #26-12 Hackensack – At the request of Arthur Carlson, Jr., Tax Assessor of the City of Hackensack, to amend the Order for Revaluation to a district wide Reassessment to Tax Year 2028 is hereby approved and to be completed by October 1, 2027, for the 2028 Tax Year. Commissioner O'Connor made a motion to approve the request, seconded by Commissioner Belgiovine and approved by all.
7. Resolution #26-13 Hillsdale – At the request of Patrick Wilkins, Tax Assessor of Hillsdale, to amend the completion date of the Order of Revaluation to be completed by October 1, 2027, for the 2028 Tax Year. Commissioner O'Connor made a motion to approve the request, seconded by Commissioner Belgiovine and approved by all.
8. Resolution #26-14 Wyckoff – At the request of Susan Derosa, Tax Assessor of Wyckoff, to amend the completion date of the Order of Revaluation to be completed by October 1, 2027, for the 2028 Tax Year. Commissioner O'Connor made a motion to approve the request, seconded by Commissioner Belgiovine and approved by all.
9. Resolution #26-15 Assessor Correction Recommendations on the 2026 Tax Lists filed by Assessors for corrections were received for all 70 districts. The Board Members have reviewed the recommendations as set forth on said assessment corrections. As of June 3, 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 Eilert and seconded by Commissioner O'Connor. All were in favor.

10. Extension request to Hear & Render Judgements for 2026 Appeals – Administrator Layton wrote a letter to the State requesting an extension to hear and render judgements for 2026 appeals to August 14, 2026. There was a total of one thousand six hundred and ninety-nine appeals, thirty-two reassessed districts, and four revaluation districts. A motion to approve the request was made by Commissioner Eilert and seconded by Commissioner O'Connor, all were in favor.
11. NJACTB Education Conference – Administrator Layton stated the Board will reimburse the Assessor's registration fee of six hundred and seventy-five dollars.

Correspondence: None

Old Business: None

New Business:

- Appeal #28-2601000D Late Filed – Commissioner Belgiovine made a motion to dismiss this case for late filing, the motion was seconded by Commissioner Eilert and approved by all.
- Appeal #09-2601000D Late Filed – Commissioner Belgiovine made a motion to dismiss this case for late filing, the motion was seconded by Commissioner Eilert and approved by all.
- Appeal # 66-2601000D Late Filed – Commissioner Belgiovine made a motion to dismiss this case for late filing, the motion was seconded by Commissioner Eilert and approved by all.
- Appeal #69-2601000D Late Filed – Commissioner Belgiovine made a motion to dismiss this case for late filing, the motion was seconded by Commissioner Eilert and approved by all.

Next general meeting September 9, 2026.

Special meeting date will be sometime in July.

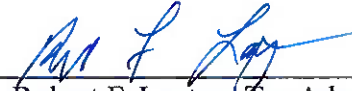
A motion to open the meeting to the public was made by Commissioner O'Connor at 9:58 A.M. seconded by Commissioner Belgiovine, all were in favor.

Arthur Carlson Jr. asked when the judgements regarding the Assessor Appeals will be sent out. Assistant Administrator McCarthy stated they will be sent sometime next week.

President Calabrese asked the Assessors if it is preferred to perform a district wide Reassessment or a district wide Revaluation. Arthur Carlson Jr. stated a Reassessment is

preferred as the Assessor has more control over the program because updating and State approval of the Tax Maps is not required. Additionally, it is usually more affordable for the district while bringing the ratio to 100%.

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


Robert F. Layton, Tax Administrator

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