A regular meeting of the Bergen County Board of Taxation was held on Wednesday, October 7, 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 Eilert, O'Connor & Lonzisero attended via teleconference.

The September 9, 2026, minutes were approved. The motion was made by Commissioner O'Connor and seconded by Commissioner Hummel; all were in favor.

1. Revaluations/ Reassessments

2027

Allendale – Intro letters were mailed. Sales analysis is in progress

Bergenfield – Letter received from Tax Assessor, John Bang. Mr. Bang indicates at the next council meeting the Borough will formalize a relationship with "Rick's firm" and they will then begin a Borough wide reassessment.

Carlstadt – Residential inspections to begin; sales analysis is in progress.

Cliffside Park – Cliffside Park Tax Assessor, Matt Rinaldi, approached the Board. Mr. Rinaldi stated the Borough is still dealing with the tax maps not being approved. Mr. Rinaldi may ask for an extension to 2028 next month.

Closter – Inspections to begin.

Cresskill – Intro letters were mailed; Ch. 91's were sent out and inspections are to begin.

Dumont – Intro letters mailed.

East Rutherford – Inspections continuing; sales analysis has begun.

Edgewater – Inspections to begin.

Emerson – The Tax Assessor, Brian Smith, approached the Board. He asked for an extension to 2028 due to tax maps not being finalized yet. Motion was made by Comm. Belgiovine and seconded by Comm. Lonzisero; all were in favor.

Englewood –Residential and Commercial inspections continuing.

Fairview – Inspections to begin.

Franklin Lakes – Waiting for tax map approval.

Garfield – Residential inspections are continuing.

Harrington Park – Intro letters were mailed.

Hasbrouck Heights – Intro letters were mailed.

Haworth – Resolution #26-20; Revaluation extension granted to 2028. Comm. Belgiovine made the motion to approve, and it was seconded by Comm. Eilert; all were in favor.

Little Ferry – Inspections to begin.

Lodi – Sales analysis has begun.

Lyndhurst – Inspections to begin shortly.

Mahwah – Residential inspections are continuing.

Maywood – Intro letters were mailed.

Midland Park – Resolution #26-21; Extension request to 2028 granted. A motion to approve Resolution #26-21 was made by Comm. Eilert, seconded by Comm. Hummel; all were in favor.

Moonachie – Inspections completed.

North Arlington – Intro letters & Ch. 91's were mailed.

Oakland – Intro letters were mailed; sales analysis has begun.

Oradell – Inspections to begin shortly.

Palisades Park – Inspections to begin shortly.

Paramus – Intro letters to be sent shortly.

Ramsey – Residential inspections have begun.

Ridgewood – Residential and Commercial inspections continuing.

River Edge – Intro letters were mailed; sales analysis has started.

River Vale – Inspections are continuing.

Rutherford – Rutherford Tax Assessor, Matt Rinaldi, approached the Board. Mr. Rinaldi stated the Borough is still dealing with the tax maps not being approved. Mr. Rinaldi may ask for an extension next month.

South Hackensack – Ch. 91's were mailed; sales analysis is continuing.

Teterboro – Sales analysis is continuing.

Upper Saddle River – Residential inspections are continuing.

Washington Township – Residential inspections continuing.

Westwood – Inspections to begin shortly.

Woodcliff Lake – Residential inspections to begin shortly.

2. SR1A's – are up to date.

3. Resolution #26-20: Haworth – At the request of Neil Rubenstein, Tax Assessor of the Borough of Haworth, to amend the completion date of the Order of Revaluation to be completed by October 1, 2027, for the 2028 Tax Year. Commissioner Belgiovine made a motion to approve the request, seconded by Commissioner Eilert and approved by all.

4. Resolution #26-21: Midland Park – At the request of Neil Rubenstein, Tax Assessor of the Borough of Midland Park, to amend the completion date of the Order of Revaluation to be completed by October 1, 2027, for the 2028 Tax Year. Commissioner Eilert made a motion to approve the request, seconded by Commissioner Hummel and approved by all.

5. Resolution #26-22: Resolution in Opposition to *S4581*. Commissioner Belgiovine made a motion to approve the request, seconded by Commissioner Hummel and approved by all.

6. Added/Omitted Appeal hearings will be held on Wednesday, December 16, 2026.

7. Borough of Lodi has no municipal budget as of today, which means they still do not have a 2026 Tax Rate.

Correspondence: None

Old Business: None

New Business:

- 100% Total Exempt Veterans Appeal #17-2600121DE. Upon further review, the Veteran is entitled to the 100% Exemptions based on a Tax Court case. The assessor will grant the exemption. A motion to approve was made by Comm. Belgiovine and seconded by Comm. Hummel; all were in favor.

Next general meeting will be November 4, 2026.

Commissioner Calabrese opened the meeting to anyone wishing to be heard at 9:40 A.M.

There being no further business before the Board, Commissioner Belgiovine made a motion to close the meeting at 9:42 A.M., seconded by Commissioner Eilert and approved by all.

Robert F. Layton, Tax Administrator

/dmc