

February 7, 2024

A regular meeting of the Bergen County Board of Taxation was held on Wednesday, February 7, 2024, at Two Bergen County Plaza, in person. The meeting was called to order by President Calabrese at 9:32 A.M. and compliance with the Sunshine Law was indicated. The roll call was taken:

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

The January 3, 2024, minutes were approved. The motion was made by Commissioner O'Connor and was seconded by Commissioner Schuster; all were in favor.

ADMINISTRATOR'S REPORT:

1. Revaluations/Reassessments

2024:

Allendale- Tax List will be finalized by 3/1

Bogota- Preliminary values awaiting town approval.

Carlstadt- Homeowner meetings are in progress.

Closter- Preliminary values awaiting town approval.

Cresskill- Homeowner values are ready to be mailed.

East Rutherford- Preliminary values awaiting town approval.

Edgewater- Tax List will be finalized by 3/1.

Fairview- Tax List will be Finalized by 3/1.

Hackensack- Assessor, Arthur Carlson, Jr., addressed the board. Assessor Carlson requested the cancellation of the reassessment for 2024 based on the preliminary values. Assessor requested the reassessment be postponed to 2025. Administrator Layton requested an official document of request be

submitted by the Mayor and Council of Hackensack. A motion to approve made by Commissioner Schuster and seconded by Commissioner O'Connor and Commissioner Eilert. All were in favor.

Hasbrouck Heights- Tax List will be finalized by 3/1.

Little Ferry- Taxpayer hearings started.

Lyndhurst- Preliminary values awaiting final approval.

Maywood- Tax List will be finalized 3/1.

Moonachie- Tax List will be finalized 3/1.

North Arlington- Tax List will be finalized 3/1.

Oakland- Notification letters will be mailed next week.

Oradell- Notification letters will be mailed next week.

Palisades Park- Valuations are being finalized.

Paramus- Valuations are being finalized.

Ridgefield- Taxpayer reviews continuing.

Ridgefield Park- Notification letters will be mailed next week.

Saddle Brook- Values will be finalized next week.

South Hackensack- Tax List will be finalized by 3/1.

Teaneck- Preliminary Valuations are ongoing.

Teterboro- Valuations completed.

Waldwick- Taxpayer reviews continuing.

Wallington- RFP was authorized. Bids will be in by 3/1.

Westwood- Tax List will be finalized by 3/1.

Woodcliff Lake- Residential Values being reviewed by Assessor.

2. SR1-A's- Approximately 5 weeks behind. Currently working on deeds from 12/15/23.
3. Resolution #24-01. Tax appeal hearing procedures. This is a resolution which amends Resolution #23-05 adopted on February 1st, 2023. The County

board is holding hearings in person, not by teleconference. Commissioner Schuster motioned to approve, and Commissioner O'Connor seconded. All were in favor.

4. Resolution #24-02. Wallington Revaluation extension. Assessor Edmund Brown requested by letter, dated December 5th, 2023, a one-year extension for the completion of the revaluation program. Due to the request, an RFP was approved by the Mayor and Council January 18th, 2024. Since the RFP has been delayed an extension is necessary to complete the revaluation program. The Bergen County Board of Taxation hereby approves Assessor Edmund Brown's request for the extension to be completed October 1st, 2024, for the 2025 tax year. A copy of the resolution will therefore be sent to the Director of the Division of Taxation. A motion to approve was made by Commissioner Shuster and seconded by Commissioner O'Connor. All were in favor.
5. Palisades Interstate Park Commission Certifications. In compliance with NJRS 54:4A-5 the Bergen County Board of Taxation of the State of New Jersey does hereby certify the sum of monies due to the boroughs of Alpine, Bergen County, New Jersey would have derived during the year 2023 tax revenue for all local purposes from lands owned by the Palisades Interstate Park Commission and exempt from taxation pursuant to statute. Alpine: four million six hundred fifty-two thousand four hundred sixty-five dollars; Englewood Cliffs: six million thirty-three thousand four hundred ninety-one dollars; and Fort Lee: one million six hundred sixty-five thousand five hundred one dollars. A motion to approve was made by Commissioner O'Connor and seconded by Commissioner Schuster and Commissioner Eilert. All were in favor.
6. Revaluation Orders for Emerson, Franklin Lakes, Glen Rock, Harrington Park, Haworth, Mahwah, Northvale, Norwood, Old Tappan, Park Ridge, Ramsey, and Tenafly for October 1st, 2025, for the 2026 tax year. A motion to approve was made by Commissioner Schuster and seconded by Commissioner O'Connor. All were in favor. Once approved by the director the municipality has 45 days from that date to challenge it in Tax Court if they so choose to.
7. Tax Appeal Seminar, March 7, 2024, Forsgate Country Club.
8. SPA Seminar, April 4, 2024, Hasbrouck Heights Holiday Inn.
9. Electronic Signatures of Tax Lists & Duplicates.

CORRESPONDENCE:

None

OLD BUSINESS:

None

NEW BUSINESS:

None

The next meeting is March 6, 2024.

The meeting was opened to the public at 9:49 AM. Motion made by President Calabrese, seconded by Commissioner O'Connor.

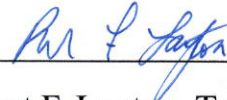
Teaneck's Reval rep addressed the board to share an update on Teaneck's revaluation. Residential and commercial inspections will be completed by the end of the week. Stragglers will be done next week, and the team is in the middle of the preliminary values and are close to finalizing. Letters are anticipated to be sent out the week of February 19th. It is expected that there will be a lot of meetings with property owners. Teaneck is requesting an extension for Wednesday March 13th instead of being due by the March 1st deadline. The reasoning is to not turn away any property owners that have questions regarding their valuations. Administrator Layton stated that this would impact the preliminary equalization table that will be complete for the March 6th board meeting. If the extension is granted, the preliminary table cannot be completed in time. Commissioner Schuster stated the appeal process is a reasonable remedy for taxpayers if there may be a problem. Commissioner Schuster moves the request to be denied. Commissioner O'Connor seconded the motion, all were in favor.

Assessor of the Township of Washington, Sarah Holbig, addressed the board. Assessor has been in conversation with the mayor and council for reassessment. The assessor stated the ratio is at 78.33%. During the last mayor and council meeting, all were in favor of proceeding with an application for reassessment for the 2025 tax year. The assessor expressed wanting to make the board aware of the submittal of an application for reassessment soon. Administrator Layton asked what the status of the tax map is. The assessor responded explaining the tax map is good, the last revaluation was in 2014 and the coefficient is at 8.23. Assessor Holbig stated the municipality is trying to be proactive. Administrator Layton

stated that once the application is received it will be put on the agenda for the next board meeting.

No one else from the public wished to be heard.

There being no further business before the Board, President Calabrese closed the meeting at 9:55 A.M. as motioned by Commissioner O'Connor, seconded by Commissioner Schuster, and approved by all.



Robert F. Layton, Tax Administrator

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