

A regular meeting of the Bergen County Board of Taxation was held on Wednesday, June 5, 2024, in person at Two Bergen County Plaza. The meeting was called to order by President Calabrese at 9:36 A.M. and compliance with the Sunshine Law was indicated. The roll call was taken:

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

The May 1, 2024, minutes were approved. The motion was made by Commissioner Schuster and seconded by Commissioner Lonzifero; all were in favor.

ADMINISTRATOR'S REPORT

1. Revaluations/Reassessment

2025:

Allendale – Reassessment. No Report.

Bergenfield – Revaluation. No Report.

Carlstadt – Reassessment. No Report.

Cliffside Park – Revaluation. No Report.

Closter – Reassessment. No Report.

Cresskill – Reassessment. No Report.

Demarest – Reassessment. No Report.

Dumont – Revaluation. No Report.

East Rutherford – Reassessment. Intro letters are being approved by Mayor and Council.

Elmwood Park – Revaluation. No Report.

Edgewater – Reassessment. No Report.

Englewood – Revaluation. See resolution #24-08.

Fair Lawn – Revaluation.

Fairview – AFR Received. No contract.

Garfield – Revaluation.

Hackensack – Reassessment.

Ho-Ho-Kus – Revaluation.

Leonia – Revaluation.

Little Ferry – Reassessment.

Lodi – Revaluation.

Lyndhurst – Reassessment.

Maywood – Reassessment.

Moonachie – Reassessment.

New Milford – Revaluation.

North Arlington – Reassessment.

Oakland – Waiting for Assistant Director Approval

Oradell – Reassessment

Palisades Park – AFR Received, No Contract

Paramus – AFR Received, No Contract

Ramsey – AFR Received. See Resolution #24-10

Ridgefield – Reassessment. No Report.

Ridgefield Park – AFR Received, No Contract

River Edge – Revaluation. No Report.

Rochelle Park – Revaluation. No Report.

Rockleigh – Revaluation. No Report.

Saddle Brook – Reassessment. No Report.

South Hackensack – AFR Received, No Contract.

Teterboro – Reassessment. No Report.

Upper Saddle River – Revaluation. No Report.

Wallington – Revaluation. No Report.

Westwood – Reassessment. No Report.

Woodcliff Lake – AFR Received, No Contract. Woodcliff Lake Tax Assessor, Anthony Mazzola, addressed the Board. Tax Assessor stated that the Mayor and Council are aware and on board with doing the annual reassessment. It is planned to be approved at the next Mayor and Council meeting which is scheduled for June 16th. Tax Assessor informed the Board once there is a contract it will be forwarded to the Board of Taxation before the Division of Taxation's August 1st deadline. Commissioner Schuster motioned to approve the reassessment pending contract, Commissioner Lonziserio seconded, and all were in favor.

2. SR1-A's – approximately 2 weeks behind. Currently working on deeds from 5/20/2024.
3. Resolution #24-08 Englewood Revaluation Extension. Tax Assessor, Patrick Wilkins, by letter dated May 16, 2024, requested a one-year extension for the completion of the Revaluation Program due to the updating of the Tax Map and review by the Division of Taxation. Since the tax map approval has not been granted, a one-year extension is necessary for the completion of the Revaluation Program. The Bergen County Board of Taxation hereby approves the request by Tax Assessor for the Revaluation to be completed by October 1, 2025, for the 2026 Tax Year. A copy of the Resolution will be filed with and approved by the Director of the Division of Taxation. A motion to approve the extension was made by Commissioner Schuster and seconded by Commissioner Lonziserio, all were in favor.
4. Resolution #24-10 Ramsey Revaluation to 2025 Reassessment. Tax Assessor, Angela Mattiace, by way of communication dated May 29, 2024, is requesting that the 2026 district wide Revaluation Order be amended to a district wide Reassessment to be

completed by October 1, 2024, for the tax year 2025, due to the current market conditions and Tax Appeal exposure. The Bergen County Board of Taxation hereby approves the request by Tax Assessor, and the 2026 Revaluation Order shall be changed to a Reassessment Order as of October 1, 2024, for the 2025 Tax Year. A copy of the Resolution will be filed with and approved by the Director of the Division of Taxation. A motion to approve the amendment was made by Commissioner Schuster and seconded by Commissioner Lonzifero, all were in favor.

5. Certification of 2024 Tax Rates Authorization. Once the Municipal budgets are certified by the Division of Taxation the Tax Rates will be struck. A motion to permit Administrator Layton to strike the Tax Rates was made by Commissioner Schuster, Commissioner Eilert seconded, and all were in favor.
6. NJACTB Conference August 26-30, 2024, Reimbursements. A motion was made by Commissioner Schuster to approve the reimbursement of the Tax Assessors' stay at the hotel and have the registration fee be paid, including any Board Members that wish to attend. Motion was seconded by Commissioner Lonzifero, and all were in favor.

CORRESPONDENCE:

None

OLD BUSINESS:

None

NEW BUSINESS:

None

Tax appeal deliberations: July 24, 2024.


Next general meeting: September 4, 2024.

A motion to open the meeting to the public was made by Commissioner Lonzifero at 9:45 A.M., seconded by Commissioner Schuster, all were in favor.

Tax Assessor, James Anzevino, addressed the Board representing River Edge, Dumont, Fairview, Palisades Park, and Paramus. River Edge and Dumont formed an integrated agreement to obtain one contractor and are requesting to amend the orders of a Revaluation to a Reassessment. A contract has been signed by River Edge and will be submitted to the Bergen County Board of Taxation next week. Dumont is waiting to adopt a funding policy, to follow a contract will be produced at their next meeting. Tax Assessor requested the Board approve the contract pending receipt. The Reassessment has been discussed with ASI who stated it can be completed by the end of the year to be implemented for Tax Year 2025. Fairview is going to continue the Annual Reassessment Program. Palisades Park and Paramus have approved their individual contracts of the extension of the Annual Reassessment. Administrator Layton requested copies of contracts and letters for each municipality be sent to the Board of Taxation to ensure Resolutions may be produced for the Director of the Division of Taxation prior to deadline.

Brian Smith, Emerson Tax Assessor, addressed the Board. It is requested by the Borough that the Revaluation Order be granted an extension from 2026 to 2027. Emerson's Tax Maps are in the process of being redone which is estimated to be done in ten to twelve months. Commissioner Lonzisero asked what the ratio is, Tax Assessor responded 75.37%. Administrator Layton stated this request to extend the Order may be premature and advised Tax Assessor to return to the Board after October 1st, when the new ratios and coefficients have been established.

There being no further business before the Board, President Calabrese entertained a motion to close the meeting at 9:50 A.M. Commissioner Schuster made the motion, seconded by Commissioner Lonzisero and approved by all.



Robert F. Layton, Tax Administrator

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