

A regular meeting of the Bergen County Board of Taxation was held on Wednesday, September 4, 2024, in person at Two Bergen County Plaza. The meeting was called to order by President Calabrese at 9:37 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 June 5, 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 – Inspections completed. Chapter 91 being analyzed.

Bergenfield – No report.

Carlstadt – Chapter 91 mailed, sales analysis has begun.

Cliffside Park – No report.

Closter – Chapter 91 mailed, residential inspections completed.

Cresskill – Chapter 91 mailed, residential inspections completed.

Demarest – No report.

Dumont – Residential inspections begun; Chapter 91 mailed.

East Rutherford – Residential inspections done; Chapter 91 mailed.

Elmwood Park – Tax Maps being updated. Kevin Esposito, Elmwood Park Tax Assessor, addressed the board. Tax Assessor 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.

Commissioner Schuster made a motion to approve the extension, seconded by Commissioner Lonziser, and all were in favor.

Edgewater – Inspections completed.

Englewood – Extension to 2026.

Fair Lawn – Tax Maps waiting for review.

Fairview – Contract approved by Director; Chapter 91 to be mailed.

Garfield – No report. James Tighe, Tax Assessor of Garfield, addressed the board. Tax Assessor stated the Tax Map is being updated and becoming digitized.

Hackensack – No report.

Ho-Ho-Kus – No report.

Leonia – Tax maps being revised.

Little Ferry – Inspections have begun; Chapter 91 mailed.

Lodi – Tax Maps not approved by the State.

Lyndhurst – Residential inspections completed; Chapter 91 mailed.

Maywood – Inspections completed.

Moonachie – Sales analysis is underway.

New Milford – Inspections completed; Chapter 91 mailed.

North Arlington – Chapter 91 mailed 08/21/2024.

Oakland – No report.

Oradell – Inspections continue.

Palisades Park – Contract approved by Director; work will start shortly.

Paramus – Contract finalized; Chapter 91 mailed.

Ramsey – No report.

Ridgefield – Inspections continuing.

River Edge – Residential inspections began; Chapter 91 mailed.

Rochelle Park – Request extension to 2026, because of the Tax Map. James Tighe, Rochelle Park Tax Assessor, addressed the Board. Tax Assessor requested a one-year extension due to the updating of the Tax Map. Tax Assessor stated that the Tax Map had been submitted to the State but was rejected, and now is being digitized and resubmitted. Administrator Layton stated that the final approval from the State can take up to two years. Commissioner Schuster made a motion to approve the extension to October 1, 2025, for the 2026 Tax Year, seconded by Commissioner Lonziserio, all were in favor.

Rockleigh – No report.

Saddle Brook – Inspections completed.

South Hackensack – No report.

Teterboro – Sales analysis started.

Upper Saddle River – No report.

Wallington – Residential and Commercial inspections began; Chapter 91 mailed.

Westwood – No report.

Woodcliff Lake – Residential inspections completed; Chapter 91 mailed.

2. Township of Washington AFR 10/1/25 for 2026 Tax Year. Administrator Layton stated the municipality needs a contract, but a motion can be made pending the contract. Commissioner Schuster made a motion to approve for the Reassessment of Township of Washington for October 1, 2025, for the 2026 Tax Year, seconded by Commissioner Lonziserio, all were in favor.
3. Northvale, Norwood, Requests 2026 Revaluation changed to Reassessment. Tax Assessor of Northvale and Norwood, Robert Brescia, addressed the board. Administrator Layton stated this request will be for October 1, 2025, for the 2026 Tax Year. Administrator Layton questioned if the municipalities have contracts, to which the Tax Assessor

responded no. Tax Assessor stated if the motion is approved then the municipalities will go out to bid. Commissioner Schuster made a motion to approve, seconded by Commissioner Lonzifero, and all were in favor.

4. SR1-A's – Up to date. New Sampling Period Started.
5. 2024 Appeals Report. There were a total of one thousand nine-hundred and eighteen appeals. A report signed by Board President, Commissioner Calabrese, was sent to the Division of Taxation.

CORRESPONDENCE:

OLD BUSINESS: None

NEW BUSINESS: Appeal # 45-2400137DE – 100% Disabled Veteran Exemption.

Mr. Arnie O'Callaghan, a Paramus Taxpayer, approached the Board in regard to a 100% Disabled Veteran exemption appeal and was sworn in. Commissioner Calabrese asked Mr. O'Callaghan where he served, and Mr. O'Callaghan stated he served in Operation Southern Watch after Dessert Storm from 1994-98 in Saudi Arabia, along with other missions. Mr. O'Callaghan stated his multiple diagnosis before the Board. Mr. O'Callaghan stated he was deemed 100% disabled and unemployable from the U.S. Department of Veterans Affairs (VA). Commissioner Calabrese commended the Veteran for his service to our country. It was requested of Mr. O'Callaghan if he had received certification of his disability. Administrator Layton shared the Veteran's totally disabled certification issued by the V.A. with the Board. Commissioner Schuster asked if Mr. O'Callaghan is actively treating his conditions, to which he responded yes and receives treatments on a weekly basis. Administrator Layton stated there is a Statute which states a U.S. Veteran can be total or 100% permanently disabled to receive the exemption. Commissioner Eilert questioned if the Veteran meets the State promulgated dates of service and status of service that must be met to qualify; Administrator Layton stated the Veteran meets the criteria required. Commissioner Eilert clarified the discussion at hand was whether the Veteran qualified for exemption under total disability, understanding the 100% disability is a separate standard; Administrator Layton confirmed. Commissioner Eilert made the motion to grant Mr. O'Callaghan the exemption under the Total Disability component in the statute, seconded by

Commissioner Schuster, and all were in favor. Administrator Layton informed Mr. O'Callaghan that a judgement letter will be received by mail, and the Board thanked the Veteran for his service.

NEXT GENERAL MEETING: OCTOBER 2, 2024

A motion to open the meeting to the public was made by Commissioner Schuster at 9:53 A.M., seconded by Commissioner Lonziserio, all were in favor.

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 Eilert and approved by all.



Robert F. Layton, Tax Administrator

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