A regular meeting of the Bergen County Board of Taxation was held on Wednesday, November 6, 2024, in person at Two Bergen County Plaza. The meeting was called to order by President Calabrese at 9:43 A.M. and compliance with the Sunshine Law was indicated. The roll call was taken:

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

The October 2, 2024, minutes were approved. The motion was made by Commissioner Schuster and seconded by Commissioner O'Connor; all were in favor.

ADMINISTRATOR'S REPORT

1. 2025 Revaluations/Reassessment:

Allendale - Reassessment. Sales Analysis Continuing.

Bergenfield – REVALUATION – No report.

Carlstadt – Reassessment. Preliminary residential reports been prepared.

Cliffside Park – REVALUATION – Borough engineer reviewing Tax Map.

Closter – Reassessment. Sales Analysis Continuing.

Cresskill – Reassessment. Sales Analysis Continuing.

Demarest – Reassessment. Inspections completed. Sales Analysis Continuing.

Dumont - Reassessment. Residential inspections ongoing. Commercial inspections completed.

East Rutherford – Reassessment. Sales Analysis Continues.

Edgewater - Reassessment. Sales Analysis continues. Commercial values have begun.

Fair Lawn – REVALUATION – Tax Maps not approved. Fair Lawn Tax Assessor, Tim Henderson, approached the board. Tax Maps are currently being revised. Fair Lawn Tax Assessor requests an extension to 2026 for the 2027 Tax Year. Commissioner Schuster made the motion to approve, seconded by Commissioner O'Connor. Commissioner Eilert abstained from the motion.

Fairview – Reassessment. Intro letters mailed. Inspections will begin soon.

Leonia – REVALUATION – Tax Maps not approved. Leonia Tax Assessor, Tim Henderson, approached the board. Tax Maps are currently being revised. Leonia Tax Assessor requests an extension to 2026 for the 2027 Tax Year. Commissioner Schuster made the motion to approve, seconded by Commissioner O'Connor. Commissioner Eilert abstained from the motion.

Little Ferry – Reassessment. Sales Analysis Continuing.

Lodi – REVALUATION – No report.

Lyndhurst – Reassessment. Sales Analysis Continuing.

Maywood – Reassessment. Sales & Income Analysis Continuing.

Moonachie – Reassessment. Preliminary values being reviewed.

New Milford – REVALUATION – Preliminary residential values 50% complete.

North Arlington – Reassessment. Sales analysis continuing.

Oakland - Reassessment. No report.

Oradell – Reassessment. Sales analysis have begun.

Palisades Park - Reassessment. Residential inspections have begun.

Paramus – Reassessment. Inspections to begin in November.

Ramsey - Reassessment. Initial valuations have begun.

Ridgefield – Reassessment. Sales analysis continues.

River Edge – Reassessment. Inspections in progress.

Saddle Brook – Reassessment. Sales analysis continues.

South Hackensack - Reassessment. Residential inspections have begun.

Teterboro – Reassessment. Sales analysis continues.

Upper Saddle River – REVALUATION – No report. Administrator Layton had received a letter from Upper Saddle River Tax Assessor, Anthony Rinaldi, Jr. requesting an extension to 2026 for

the 2027 Tax Year. Commissioner Eilert made the motion to approve, seconded by Commissioner Schuster and all were in favor.

Wallington – REVALUATION – Sales analysis continues.

Westwood – Reassessment. Sales analysis continues.

Woodcliff Lake - Reassessment. Preliminary residential values completed.

- 2. SR1-A's Up to Date.
- 3. 2024 Abstract of Ratables. Administrator Layton completed according to statute.

 Commissioner Eilert made the motion to approve, seconded by Commissioner Schuster and approved by all.
- 4. 2024 Added/Omitted Abstract of Ratables. Commissioner Schuster made the motion to approve, seconded by Commissioner Eilert and approved by all.
- 5. 2024 Added/Omitted Appeal Hearings, Wednesday, December 18, 2024.

CORRESOPONDENCE:

OLD BUSINESS:

NEW BUSINESS:

Appeal # 64-2400140DE, 100% Disabled Veteran Exemption

NEXT GENERAL MEETING: December 4, 2024

Administrator Layton stated he is working on the 2026 Revaluation Orders to be approved at the next Board Meeting.

President Calabrese opened the meeting to the public at 10:03 A.M. President Calabrese asked the Bergen County Assessors present what they are observing in their communities. The collective observation was the market is continuing to increase.

There being no further business before the Board, President Calabrese entertained a motion to close the meeting at 10:04 A.M. Commissioner Schuster made the motion, seconded by Commissioner Eilert and approved by all.