A regular meeting of the Bergen County Board of Taxation was held on Wednesday, January 8, 2020, at TWO Bergen County Plaza, Tax Board Hearing Room A, Hackensack, NJ. The meeting was called to order by President Calabrese at 9:35 A.M. and compliance with the Sunshine Law was indicated. The roll call was taken:

Present: President Calabrese, Commissioners Schuster, Nall, O'Connor, O'Shea and Administrator Layton.

The minutes of the November 6 and December 4, 2019 were approved on a motion by Commissioner O'Connor and seconded by Commissioner O'Shea.

## ADMINISTRATOR'S REPORT:

1. Revaluations/Reassessments

2020 - Carlstadt - Initial values are being finalized.

Closter – Residential and commercial values are being reviewed for approval.

Cresskill – Residential and commercial values are being reviewed for approval.

East Rutherford –Reassessment is completed. Taxpayer hearings began on January 2.

Fairview – Sales analysis is ongoing, inspections ongoing, Chapter 91 is being analyzed.

Hackensack – Preliminary values are being prepared.

Hasbrouck Heights – Preliminary values are being received for approval.

Little Ferry – Preliminary values are being received for approval.

Moonachie – Preliminary values are being received for approval.

North Arlington – Preliminary values are being received for approval.

Oradell - Preliminary values are being received for approval.

Palisades Park – Sales analysis is ongoing. Inspections are ongoing.

Paramus – Inspections are underway. Introducing letters are being mailed to taxpayers.

Ridgefield Park – Inspections are complete. Valuations are being finalized.

Saddle Brook - Preliminary values are being reviewed for approval.

South Hackensack – Preliminary values are being reviewed for approval.

Teterboro – Preliminary values are being reviewed for approval.

Westwood – Values have been approved to be mailed.

Woodcliff Lake – Preliminary values are being reviewed for approval.

2021 Edgewater – Revaluation contract will be approved shortly by the Mayor and Council.

2022 Lyndhurst – Nothing has happened. Several letters have been written to the Mayor with no response.

- 1. SR1A Report The county board is up to date. A reminder to the assessors to get their portion completed as quickly as possible.
- Revaluation orders were prepared for the following districts: Bogota, Maywood, New Milford, Oakland, Ridgefield, River Edge, Rochelle Park and Wallington.

A letter was received from the assessor of Bogota and New Milford asking the Board to postpone the orders until next month because of a meeting with the new Mayor and Council of Bogota. The Board will hold off on this request until next meeting.

The Board's signatures were needed on the orders for Maywood, Oakland, Ridgefield, River Edge, Rochelle Park and Wallington. The orders will be sent to the Director of the Division for his approval.

3. Valentina Tartivita v. Borough of Union Beach (Freeze Act for ADP) – A discussion was held regarding Tax Court Decision Valentina Tartivita v. Borough of Union Beach. The decision addresses the freeze act as it pertains to the ADP System. The decision only affects municipalities within the ADP System. There is a Tax Court complaint in Passaic County which will impact all other municipalities undergoing annual reassessments. We will await that decision for further discussion.

## **CORRESPONDENCE:**

None

## **OLD BUSINESS:**

None

## **NEW BUSINESS:**

None

The next meeting is February 5, 2020.

The meeting was opened to the public at 9:55 AM.

Dennis McGuire requested an extension to close the tax lists for Lyndhurst, East Rutherford, Rutherford and North Arlington. An extension was granted to February  $10^{\rm th}$ .

There being no further business before the Board, President Calabrese closed the meeting at 9:57 AM as motioned by Commissioner O'Connor, seconded by Commissioner Nall and approved.

/dt

Robert F. Layton, Tax Administrator