A regular meeting of the Bergen County Board of Taxation was held on Wednesday, February 7, 2018, at TWO Bergen County Plaza, Tax Board Hearing Room A, Hackensack, NJ. The meeting was called to order by President Calabrese at 10:35 A.M. and compliance with the Sunshine Law was indicated. The roll call was taken:

Present: President Calabrese, Commissioners Schuster, Eilert, O'Shea and Administrator Layton. Commissioner Schuster was communicating telephonically until he arrived at 11:00 A.M.

Commissioner O'Shea made a motion to approve the minutes of the January 10, 2018 meeting. The motion was seconded by Commissioner Eilert and approved.

ADMINISTRATOR'S REPORT:

1. Revaluations/Reassessments

2018: Carlstadt – Final values have been established.

Closter – Value letters were mailed out.

Cresskill - Value letters were mailed out.

East Rutherford – Taxpayer hearings are being conducted.

Hackensack – Taxpayer letters were mailed out on 2/1/18.

Hasbrouck Heights - Final letters have been mailed.

Little Ferry – Taxpayer hearings are being conducted.

Moonachie - Final values have been established.

North Arlington – Taxpayer hearings are being conducted.

Oradell – Final values have been established.

Saddle Brook – Taxpayer hearings are being conducted.

Saddle River – Taxpayer hearings are being conducted.

South Hackensack – Final values have been established.

Teterboro – Reassessment is completed.

Westwood – Final values have been established.

Woodcliff Lake - Final values have been established.

2019 Fairview – the Director approved the revaluation order. Everything was sent out to the Mayor and Council.

2. SR-1A Report – Up to date. A reminder to assessors to complete their section.

REVALUATION ORDERS

Bergenfield – John Shettino for Bergenfield. Also present are the Borough Administrator and Rick Del Guercio, appraiser. There was an issue with added and omitted assessments. The borough has been addressing that deficiency. The present ratio is 96.84%. The market dropped after the last revaluation resulting in many tax appeals. To undertake a revaluation at this time would put Bergenfield in that same situation. This would have a negative impact on property values. He therefore requests that the revaluation be postponed for 2 years. The tax assessor, Mr. Reggo stated that building permits were never sent to his office. Over 2 million added assessments were knocked off for many reasons by the revaluation company. He also stated that he believes that a revaluation is needed. Commissioner Eilert expressed his concern regarding the revaluation order and the errors that were made and also the cost of a revaluation. It was noted that the Borough Administrator was getting the building permits before the tax assessor could review them. The Administrator said the permits were forwarded to the tax assessor on paper and electronically. Commissioner Eilert

made a motion to table the revaluation order for 2 months and evaluate the order at the April meeting. Commissioner O'Shea seconded the motion and it was approved.

Edgewater – The tax assessor, Arthur Carlson, requested an extension on the revaluation order to 2020. He is breaking up the assessments on the Colony and the tax maps aren't finished. The maps are being worked on at this time. Commissioner Eilert made a motion to issue the order with the 2020 date. The motion was seconded by Commissioner O'Shea and approved.

Lyndhurst – Ken Porro speaking for the Township of Lyndhurst along with Carmine Alampi the town attorney and the Mayor. Mr. Porro also is requesting an extension to 2020. The ratio is 80.22 and the coefficient is 14.04. A motion was made by Commissioner Eilert and seconded by Commissioner O'Shea and approved to issue the revaluation order for 2020.

Palisades Park — John Schettino and Donald Lenner and James Anzevino for Palisades Park. They are requesting an extension for the revaluation order. The coefficient of deviation is under 13 and the ratio is down and the number of appeals is down substantially. The cost of a revaluation is also a consideration. Tax maps need to be updated. Mr. Schettino requested that no action be taken by the Board regarding the issuance of a revaluation order. Commissioner Eilert made a motion to issue the revaluation order for the year 2020, which was seconded by Commissioner O'Shea and approved.

Wallington – Richard Cedzidlo, borough attorney and Barbara Potash, tax assessor and two borough councilmen. Mr. Cedzidlo requests that no order be issued at this time. He also stated that the borough would hire Appraisal Systems to help get the tax records corrected for the assessor. He also cited the cost of a revaluation as an issue. Barbara Potash stated that building permits on many properties were never picked up and that property record cards are wrong. She stated that some property record cards have no information on them. The ratio in Wallington is 90% and the coefficient is 13.43. She also said that the tax maps are a mess. When asked, she advised that the tax records are on the computer. Commissioner Eilert made a motion not to order a revaluation but monitor the situation. President Calabrese suggested giving them until the next meeting to come back with a plan. Commissioner Eilert made a motion to give them to April and then have the town come back in to show whether any progress was made. The motion was seconded by Commissioner Schuster and approved.

Mr. Schettino requested an extension for the Borough of Fairview and was advised that it was too late since the Director already approved the order. They may return at a later date and request an extension.

Rick Del Guercio requested an extension to file the tax lists for Closter, Cresskill and Saddle River. Commissioner O'Shea made a motion to approve the three extensions. The motion was seconded by Commissioner Eilert and approved. Administrator Layton advised that the problem with that is that the equalization will be late.

Patrick Wilkins has been appointed tax assessor for Rockleigh and Sambamurty Arisetty was appointed tax assessor for Washington Township.

Resolution 18-01 – Administrator Layton read the resolution for correction recommendations on 2018 tax lists. A motion was made by Commissioner Schuster, seconded by Commissioner Eilert to approve the correction recommendations.

Palisades Interstate Park Commission Report – Administrator Layton read the report for Alpine, Englewood Cliffs and Fort Lee. A motion was made by Commissioner Schuster and seconded by Commissioner O'Shea to approve the report and forward it to the Director of the Division of Taxation.

NJ-IAAO Tax Appeal Seminar March 8, 2018 at Forsgate Country Club – nothing has been received on that as of yet.

NJACTB Commissioners Seminar on March 21, 2018 in West Windsor, NJ is open for Commissioners and tax board staff.

The 2nd Annual St. Patrick's Day Seminar on March 23, 2018 will be held at Brady's in Ramsey. Judge Andresini will be speaking and also John Lloyd. It will be held for 12:00 until 3:00 PM. There will be 2 hours of education credits.

The SPA New Jersey Seminar will be held April 6, 2018 at the Hasbrouck Heights Holiday Inn. Administrator Layton will get the information out as soon as we get it.

CORRESPONDENCE:

None

OLD BUSINESS:

None

NEW BUSINESS:

None

The meeting was opened to the public at 11:23 AM.

The next meeting is Wednesday, March 7, 2018.

There being no further business before the Board President Calabrese closed the meeting at 11:24 AM as motioned by Commissioner Eilert and seconded by Commissioner O'Shea and approved.

Robert F. Layton, Tax Administrator

/dt