A regular meeting of the Bergen County Board of Taxation was held on Wednesday, April 3, 2019, 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, Eilert, Nall, O'Connor, O'Shea and Administrator Layton.

Commissioner Schuster made a motion to approve the minutes of the March 6, 2019 Board meeting. The motion was seconded by Commissioner O'Shea and approved. Commissioners O'Connor and Eilert abstained.

ADMINISTRATOR'S REPORT:

1. Revaluations/Reassessments

2019 - Carlstadt - Reassessment application.

Closter - Reassessment application.

Cresskill – Reassessment application.

East Rutherford – Reassessment application.

Hackensack – Reassessment application.

Hasbrouck Heights – Reassessment application.

Little Ferry – Reassessment application. No contract attached.

Moonachie – Reassessment application.

North Arlington – Reassessment application.

Oradell – Reassessment application.

Saddle Brook – Reassessment application.

South Hackensack – Reassessment application. No contract attached.

Teterboro – Reassessment application.

Westwood – Reassessment application.

Woodcliff Lake – Reassessment application. No contract attached.

The Board must approve these reassessments so we could send them to the Director for his approval. A motion was made by Commissioner O'Connor and seconded by Commissioner Schuster to approve all reassessments except for Little Ferry, South Hackensack and Woodcliff Lake which have no contracts and East Rutherford and Teterboro.

2020 Fairview – No report. A request for proposals was submitted. A request was made to change from revaluation to reassessment.

Palisades Park – No report. A request for proposals was submitted. A request was made to change from revaluation to reassessment. A new reassessment application must be submitted to the Board.

Ridgefield Park – They are all set to go. A change was requested for a change from revaluation to reassessment. The reassessment application was received and will be sent to Trenton for their approval.

2021 – Edgewater – Assessor would like to change the revaluation order to a reassessment. They are having a hard time getting tax maps approved. Trenton wants The Colony to appear on the tax maps but there are no dimensions to put on the tax maps. A new application for the order change will be submitted.

Lyndhurst – They are getting no where fast. The last reassessment was in 2011 and revaluation was in 2006. The administration is not cooperating. A letter to the Mayor will be sent asking for a representative to appear for an explanation at the May 8, 2019 meeting.

SR-1A Report – Up to date. Make sure the assessors complete their section timely.

- Resolution 19-02 Mr. Layton read the resolution listing all municipalities
 with assessment corrections by tax assessors. A motion to approve was made
 by Commissioner Nall and seconded by Commissioner O'Shea with
 abstensions as noted.
- 3. Reschedule May 1, 2019 meeting to May 8th because we should not have two meetings in one month. May 8th will be the equalization meeting so we can schedule the reorganization meeting at the same time. Commissioner Eilert suggested scheduling the June Meeting later in the month for approval of tax appeals. May 1st is the last day that appeals can be filed. The November meeting is scheduled for the day after election day. It can be moved if the Board agrees. The Board asked to keep it on November 6th.
- 4. The schedule of meeting dates was given to the Board by the Tax Administrator. It will be signed and sent to the State. Commissioner Eilert asked the Tax Administrator to post the schedule on our web site.
- **5.** A draft of tax map submissions was submitted to the Board with the statutes. It will be sent to Board Members and Mayors and Councils.
- **6.** Administrator Layton asked the tax assessors advise of dates they are not available for tax appeal hearings. Scheduling will be done as soon as possible.

CORRESPONDENCE:

None

OLD BUSINESS:

None

NEW BUSINESS:

the appeal as timely filed? The Board Members voted to not accept the appeal as timely filed but Commissioner O'Shea thought we should accept it. A motion was made by Commissioner Nall, seconded by Commissioner Schuster to dismiss the appeal for late filing. Commissioner O'Shea voted no.

The Preliminary Equalization Table dated April 3rd was prepared and mailed pursuant to statute. No objections were received. We will work on the Page 8's and have the Final Table ready for the May meeting. The Saddle Brook tax assessor Arthur Carlson advised that Saddle Brook's ratio should be 100% on the Preliminary Equalization Table because of the reassessment.

Administrator Layton said it will be on the Final Table.

The next meeting is Wednesday, May 8, 2019.

Commissioner Nall discussed with Administrator Layton and Assistant Administrator Mazzola the posting of the hearing schedule on the Board's website so the assessors and their attorney will know which appeals they should be prepared for and what their schedules are. Commissioner Eilert requested that the Commissioner's names be withheld from the posting. Hearings should begin on May 13th. As of today 2,913 appeals have been filed.

The meeting was opened to the public at 10:05 AM as motioned by Commissioner O'Shea, seconded by Commissioner Schuster.

There being no further business before the Board, President Calabrese closed the meeting at 10:06- AM as motioned by Commissioner O'Connor and seconded by Commissioner O'Shea and approved.

Robert F. Layton, Tax Administrator

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