A regular meeting of the Bergen County Board of Taxation was held on Wednesday, March 6, 2024, at Two Bergen County Plaza, in person. The meeting was called to order by President Calabrese at 9:36 A.M. and compliance with the Sunshine Law was indicated. The roll call was taken:

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

The February 7, 2024, minutes were approved. The motion was made by Commissioner Schuster and was seconded by Commissioner Lonzisero; all were in favor.

ADMINISTRATOR'S REPORT

1. Revaluations/Reassessments

2024:

Allendale- Tax List has been Finalized.

Bogota- Tax List has been Finalized.

Carlstadt- Tax List has been Finalized.

Closter- Tax List has been Finalized.

Cresskill- Tax List has been Finalized.

Dumont- Extension to 2025.

East Rutherford- Tax List to be finalized by 03/08/2024.

Edgewater- Tax List has been Finalized.

Fairview- Tax List has been Finalized.

Hasbrouck Heights- Tax List has been Finalized.

Little Ferry- Tax List has been Finalized.

Lyndhurst- Tax List has been Finalized.

Maywood- Tax List has been Finalized.

Moonachie- Tax List has been Finalized.

New Milford- Extension to 2025.

North Arlington- Tax List has been Finalized.

Oakland- Tax List has been Finalized.

Oradell- Tax List has been Finalized.

Palisades Park- Tax List has been Finalized.

Paramus- Tax List to be Finalized on 03/08/2024.

Ridgefield- Tax List has been Finalized.

Ridgefield Park- Tax List has been Finalized.

Rochelle Park- Extension to 2025.

Saddle Brook- Tax List has been Finalized.

South Hackensack- Tax List has been Finalized.

Teaneck- Tax List to be Finalized on 03/08/2024.

Teterboro- Tax List has been Finalized.

Waldwick- Tax List has been Finalized.

Wallington- Extension to 2025. Administrator Layton stated there is a report from the Assessor. The RFP was advertised on March 1st, and the borough received one response. The Administrator will review the submission for compliance and the borough has 60 days to award a contract starting March 1st.

Westwood- Tax List has been Finalized.

Woodcliff Lake- Tax List has been Finalized.

- 2. SR1-A's Approximately 5 weeks behind. Currently working on deeds from 1/18/2024.
- 3. Resolution #24-03. Negating 2024 Hackensack Reassessment. Assessor Arthur Carlson stated that due to the dearth of sales to study to get accurate valuations for 2024, the rapid rise of interest rates for the last year and the proportion of cash buyers has skewed the numbers to accurately predict 2024 assessments. For 2025 assessments, Assessor Carlson will have the availability of a two-year duration of sales which will be more accurate and satisfactory, instead of one year for 2024 change of assessments. The Bergen County Board of Taxation hereby approves the request by Assessor Carlson to negate the 2024 Reassessment program for Hackensack. A copy of the resolution will therefore be sent to the Director of the Division of Taxation. A motion to approve was made by Commissioner Eilert and seconded by Commissioners Schuster and Lonzisero, all were in favor.
- 4. Tax Appeal Seminar, March 7, 2024, Forsgate Country Club.
- 5. SPA Seminar, April 4, 2024, Hasbrouck Heights Holiday Inn.
- 6. St. Patty's Day Seminar, April 5, 2024, Brady's at the Station, Ramsey. Assessor Patrick Wilkins addressed the Board. Assessor Wilkins states the seminar was approved for 2

administrative credits and 2.4 credits for attorneys. It is a 2-hour seminar with lunch included. Administrator Layton stated that if any Commissioners would like to attend, they may sign up online and it is \$75 plus a fee. Assessor Wilkins stated that the Commissioners may also email him to make a reservation.

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None

OLD BUSINESS:

None

NEW BUSINESS:

None

The next meeting is April 3, 2024.

Administrator Layton stated that many of Reassessment Applications were received from ASI, and they will be set up to be addressed at the next board meeting.

Assessor of Demarest, Jason Laiker, addressed the board to request Demarest's Revaluation Order be amended to a Reassessment Order. The Assessor stated it has been over 20 years since the last Revaluation. President Calabrese questioned what the ratio is, to which Assessor Laiker responded the Borough's ratio is 68. The Assessor stated that he explained the process and the option of annual reassessments to Demarest's Mayor and Committee. The Assessor explained that the reason for the amendment is to ensure the tax maps do not delay the reassessment. Administrator Layton stated that the Tax Board received the Reassessment Application and the contract from ASI to complete Demarest's Reassessment Program and a Resolution will be written up for the next board meeting. A motion to approve was made by Commissioner Lonzisero and seconded by Commissioner Cross, Commissioner Schuster abstained.

The meeting was opened to the public at 9:47 A.M. Motion made by President Calabrese, seconded by Commissioner Schuster.

Tax Assessor Sarah Holbig addressed the Board to give a reminder to save the date for the AMANJ NRAAO Conference coming up May 19th- 22nd at Bally's in Atlantic City, it will be 40 ½ credits which have already been approved by the State and registration will be opening soon.

No one else from the public wished to be heard.

There being no further business before the Board, President Calabrese closed the meeting at 9:53 A.M. as motioned by Commissioner Schuster, seconded by Commissioner Lonzisero, and approved by all.

Robert F. Layton, Tax Administrator

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