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Association of  
Municipal  
Assessors of  
New Jersey

## 2017 AMANJ EDUCATION CONFERENCE



*National Conference Center of  
East Windsor*

*399 Monmouth St., East  
Windsor, NJ*

*June 8<sup>th</sup> & June 9<sup>th</sup>, 2017*

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## ~Schedule & Educational Offerings~

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### Thursday, June 8, 2017

7:30 - 9:00 am Registration

Sign in and receive conference materials, grab a bite and find a spot in our meeting room.

9:00 - 9:15 am Opening Welcome

East Windsor Township's Mayor  
Janice S. Mironov

9:15 -11:00 am AMANJ General Membership Business Mtg  
(1 Administrative Credit)

Martin W. Lynch, AMANJ President

John Lloyd, Esq.

— Legal Update

Dave Smith, Princeton Public Affairs Group

— Legislative Update

11:00 - 12:00 pm Tax Assessor: Legislative Agent & Municipal Employee  
(1 Administrative Credit)

The multiple roles and responsibilities of the Tax Assessor will be explored. A 'unique creature' in the statutory scheme of things, the Assessor is a statutory officer generally regulated by the NJ Division of Taxation, subservient to a County Board of Taxation and beholden to a municipality. This construct, while diverse, can give rise to complex interplay and legal activity.

Moderator: Joe Sorrentino, CTA

Presenters:

John Lloyd, Esq. AMANJ Co-Counsel

12:00 - 1:00 pm Past Presidents Luncheon

The first shared meal of the conference is so named to commemorate and honor the dedication of AMANJ past presidents. Look for those special guests to give them a warm welcome and thank them.

1:00 - 3:00 pm Trusts, Life Estates & Elder Law  
(2 Administrative Credits)

New Jersey elder law encompasses a broad spectrum of legislation, rules and regulations focused on the protection and nurture of New Jersey seniors. The area of trusts and life estates, often of concern to property tax professionals, will

be explored in detail. The legal background, the form and substance of these ownership types, and their effect on the area of property tax will be highlighted.

Moderator: Jane Casagrande, CTA

Presenters:

Diana Anderson, Esq.

3:00 - 5:00 pm New Jersey Tax Court and Appraisal Adjustments/Third Party Tax Appeals  
(2 Appraisal Credits)

This session is a double header. The first part focuses on the New Jersey Tax Court's treatment of appraisals and the adjustments included within. Different judges will view the reports differently. How are adjustments viewed from the bench? What is the level of importance? Does backing of adjustments need to be voluminous or scant?

The second part of the session offers an overview of the 'Third Party Tax Appeal.' Neighbors filing against neighbors, school districts beating the bushes for more ratables, filing against commercial properties, among other instances. The interaction of the parties and their requirements will be unpacked during this newer area of interest.

Moderator: Tim Henderson, CTA

Presenters:

Robert McNeerney, MAI, SRA, CRE

Martin Allen, Esq.

5:30 - 6:30 pm Cocktail Hour  
Windsor Banquet Room

6:30-8:30 pm Dinner with Guest Speaker  
(1 Administrative Credit)

AMANJ Guest of Honor  
Judge Patrick DeAlmeida, TCNJ

8:30 pm - ??? The Gallery

### Friday, June 9, 2017

8:00 - 9:00 am Registration

9:00 -10:00 am Cell & Solar - Unique Valuation Subjects and Methods  
(1 Appraisal Credit)

Valuation of cellular antennae and equipment and valuation of solar installations continue to be areas that occupy a fringe area within the property taxation profession. This session will bring some clarity to the valuation issues, as well as, provide the tax or appraisal professional with information and practices that lead to more confident conclusions.

Moderator: George Librizzi, CTA

Presenters:

Jeffrey Gordon, Esq.

Michael Holenstein, MAI, CTA, SCGREA

10:00 - 10:30 am NJ Division Update  
(2 Administrative Credits)

Pending regulations, new legislation, enacted regulations, and the NJ Division of Taxation summary of active involvement with New Jersey Assessors will be some of the information presented by the Division Deputy Director.

Moderator: James Mancini, CTA

Presenters:

Patricia Wright, Deputy Director, Div. Of Taxation

10:30 am - 12:00 pm Tech Presentations

Some of the newest technology and software coming into use by the assessment professional will be displayed and demonstrated. New approaches to the tax appeal process as well as innovative data base management technologies will be highlighted in this session.

Moderator: Eric Zanetti, CTA

Presenters:

George Lockwood, GOVPilot

Mark Semple, Sunrise Systems

Thomas Davis, Professional Property Appraisers

12:00 - 1:00 pm Lunch

1:00 - 3:00 pm Specific Purpose Valuation  
Car Dealerships, Nursing Homes,  
Self-Storage Facilities, and Warehousing  
(2 Appraisal Credits)

Sometimes commercial uses cannot be neatly framed. Standardizing in an attempt to determine value then becomes difficult. Appraising certain specific use commercial properties brings a number of challenges. Whether gathering internal corporate data, acquiring financials, profit and loss or income and expense statements, there are certain enterprises that require one to think outside the box. Several specific use property types are examined during this session to highlight some of the hurdles, but also to acknowledge standards and practices that can ease the determination of value.

Moderator: Lynne Schwieghardt, CTA

Presenters:

Jon Brody, MAI

Ted Lamicella, SCGREA

Michael Holenstein, MAI, CTA, SCGREA

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