



AMANJ

ASSESSOR'S

BULLETIN



Fall 2021
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2021 AMANJ Officers

- President
Angela Mattiace
- Past President
Diane R. Hesley
- President Elect
Phil Duchesneau
- Secretary
Michele Hennessey
- Treasurer
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- Sergeant-At-Arms
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The President's Message

By Angela Mattiace, CTA

It has been an incredible two year term as your President. I think I can safely say I am the first and I hope only President to serve during a global pandemic. It has been both a challenging and trying time to say the very least. It was a very frustrating term, we had so many programs and events that were planned and then cancelled due to the health concerns of our members. But, in our best attempt to keep things on track while addressing the health concerns of members with the assistance of technology we stayed the course and moved to virtual events for our meetings and classes. We even held an abridged version of our summer conference. While it wasn't what we had originally planned and hoped for at the Seaview Golf and Country Club, we did hold a one day summer conference and had 150 members in attendance. With any hope and some luck we will return to the Seaview next summer!

For the 2021 League of Municipalities Conference, this will be the first conference since 2019 and it will be a welcome return to somewhat normalcy. In accordance with the CDC, NJ Department of Health and the AC Convention Center, the League has required that vaccination or negative COVID tests protocols will be in effect for the in-



person events at the Convention Center and all sponsored events at the Sheraton. This year we will once again be back at the Hard Rock Hotel and Casino. This year, our educational sessions will cover a wide range of topics and I am pleased to say that they will cover legal, administrative and appraisal credits.

During the past year we have had a variety of issues and legal matters to address. One very prevalent issue is that of Daniel's Law which will be implemented as of December 10, 2021. We will have a session on Thursday at the League. The Panel will be discussing the implantation, pitfalls and custodial responsibility of this legislation. There are several Counties throughout the state that are taking proactive measures to implement procedures to comply with Daniels Law, but nothing at this point is being uniform-

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ly implemented. At this time, we still have more questions than answers and I hope that the Thursday session at League will be beneficial for all. We may find that this session raises more questions than answers but it hopefully, through discussion, will produce a healthy dialogue and set us on the path for a uniform procedure going forward.

Once again, I would like to acknowledge Martin Blaskey III and the staff of the AMANJ Assessor's Bulletin. This very important publication, which has been brought back to life again, enables us all to stay informed and connected. Many thanks to all who have cooperated and enabled us to keep this essential publication going.

I am quite confident that your incoming President,

Philip Duchesneau, will be an asset to our organization as President. I am honored to relinquish the reins to him. I know he will do a great job as President and will do a terrific job working on our behalf.

In closing, I would like to thank all of the amazing members of this organization that have helped me navigate my way as President of our organization during my term. We are so very lucky to have the professional, educated and energetic members that are an integral part of our organization and keep things running so efficiently. They are a very dedicated group and deserve our recognition and continued support. Thank You!

2021 Spring AMANJ General Membership Meeting



Nominating Committee Report

By Diane R. Hesley, CTA, Immediate Past President

This is an update from your favorite Nominating Committee Chairwoman. First I would like to give you a little background. The AMANJ By-Laws, Article IV, Section 3 details the "Method of Appointment" as the following: At the February Board of Director's meeting, the AMANJ president shall appoint a Nominating Committee. The committee shall consist of the following people, the Immediate Past-President who serves as the Chairperson, seven members are from each Tri-County District (usually it's the Tri-county VP), one member-at-large and one alternate member who shall vote only in the absence of another. All appointments to the committee are subject to the approval of the Board of Directors (The Board of Directors includes all the County Presidents and the Executive Board). After the AMANJ BOD approves the appointments, the secretary shall notify each officer and County President in writing containing the members of the committee, the list of offices to be filled, the names of the current office holder and whether they are eligible to run again, and a copy of the By-Laws pertaining to the nomination petition.

The responsibility of the committee is to meet prior to or during the Bi-Annual meeting to interview all interested candidates. In the event a name is not submitted for President-Elect, the Executive Committee can recruit and or appoint a candidate. If a Tri-County District does not submit a name, the nominating committee can select one from the district to be interviewed. The Nominating Committee then notifies the Officers, County Presidents and the candidates in writing and includes which offices have received nomination, which districts are represented and any other positions held by the nominee. The same candidate cannot be nominated for more than one position.

Prospective candidates must file a resume and include their background affiliations and experience related and unrelated to the assessment profession. This helps the committee determine if the candidate would be the right fit for the job. Resumes should be filed at least a month before the Bi-Annual Business meeting which is generally held in November at the League of Municipalities Conference.

The election process shall be announced at the Bi-Annual meeting. If there are multiple candidates for any office, an absentee ballot system is created. There are very specific steps for the voting process and are covered in the By-Laws.

This past November, our new officers were elected. **Phil Duchesneau**, CTA, SLREA, Tax Assessor for New Brunswick was elected to the position of **President-Elect**. Phil has been an assessor in NJ since 1991 and prior to that he was a staff appraiser in Massachusetts. He has had an active role in the AMANJ since 2014 as a County President and Tri-County Vice President of Middlesex, Somerset and Mercer Counties. Phil was also the By-Laws Chairperson. In addition to Phil's position, we elected 3 Tri-County VP's. **Patrick Wilkins** was elected for a second term and represents Bergen, Hudson and Passaic Counties. **Penny Holenstein** was elected for a second term and represents Hunterdon, Sussex and Warren. Our new kid on the block is **Abrina Carson** who was elected for her first term and represents Camden, Gloucester and Salem Counties. **Bill Crowther** is the Atlantic County President **Ed Brown** is the Essex County President **Bryan Flynn** is the Union County President and **Bill Fitzpatrick** is the Middlesex County President. **Michele Hennessey** was elected to another term as the Secretary and the glue that keeps this organization together! We always need volunteers to step up and be part of the organization. If you are new to the industry, feel free to reach out and join one of our committees or volunteer to be an officer at your County level. Get your foot in the door, this is YOUR profession and this is a great way to network!



AMANJ Past Presidents

Diane Hesley 18-19
 Martin W. Lynch 16-17
 Marie-Louise R Procacci 14-15
 Scott J Holzhauser 12-13
 Carol Byrne 10-11
 Thomas G. Glock 08-09
 Bernard C. Haney 06-07
 Sandra Elliott 04-05
 Joseph Ravitz 02-03
 Michael Barker 00-01
 Frank Bucino 98-99
 Burnham Hobbs, JR 96-97
 Betsy Barr 94-95
 Joseph Gallagher 92-93
 Victor Hartsfield 90-91
 Robert W. Pastor 88-89
 William E. Birchall 86-87
 Stephen J. Kessler 84-85
 Gloria Cross 82-83
 James Anderson 80-81
 Joseph A. Crane 78-79
 William Bailey 76-77
 John Murray 74-75
 Walter Salmon 72-73
 Samuel Befarah 70-71
 David P. Kiely 68-69
 Clarence Delgado 66-67
 George Linger 64-65
 Mariott Haines 62-63
 Alfred J. Greene 60-61

Meet our President Elect

by Philip Duchesneau, CTA, President Elect AMANJ



Many thanks to our AMANJ President, Angela Mattiace, for guiding the AMANJ through these extraordinarily difficult past two years of life altering disruptions from the global pandemic and political unrest. And, many thanks to each of you for giving me this opportunity to serve as the next President of this incredible organization, which has given me so much over the past 30 years.

My name is Phil Duchesneau and I will be serving as President of the AMANJ in 2022 and 2023. I am the Tax Assessor for the City of New Brunswick in Middlesex County, in Central New Jersey, and have had the privilege of serving in this historic and dynamic city for the past 20 years. Prior to that, I served for several years as the Assistant Tax Assessor in East Brunswick, and as the Tax Assessor for the Borough of Mountain Lakes in Morris County.

Like many of you, I got my start in Assessing as a Field Inspector working for a private revaluation firm. And it was then, some 30 years ago, as a newly minted Certified Tax Assessor and State Licensed Real Estate Appraiser, that I attended my first AMANJ June Conference. I didn't know a soul that first year, but I was welcomed and made to feel at home, and I have continued to learn and grow in this profession through the AMANJ's quality educational offerings and unique networking experiences ever since.

Phil will be sworn in at the
AMANJ Annual General
Membership Meeting

I have served on the AMANJ's Board of Directors for seven years, with the first two years as County President for Middlesex County, and then five additional years serving on the AMANJ Executive Committee – four years as Tri-County Vice President for Middlesex, Mercer and Somerset Counties and, this past year, as President-Elect. My focus has been primarily on Legislative and Legal issues that impact our members and our profession, along with serving as the Chairperson for the AMANJ By-Laws Committee.

I am truly looking forward to seeing all of you at this year's League Conference at the Hard Rock in Atlantic City, and to resuming the quality educational offerings that the AMANJ has been providing New Jersey's Tax Assessors for over 60 years now.



Message from the NJ Division of Taxation



State of New Jersey

DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
P. O. BOX 251
TRENTON, NEW JERSEY 08695-0251

PHILIP D. MURPHY
Governor

ELIZABETH MAHER MUOIO
State Treasurer

SHEILA Y. OLIVER
Lt. Governor

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Acting Director

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MEMORANDUM

TO: Municipal & County Assessors, County Tax Board Administrators & Commissioners

FROM: Shelly Reilly, Assistant Director, Property Administration

DATE: November 9, 2021

SUBJECT: Changes Affecting County Board Appeals under P.L. 2021, c.136

This memorandum is in regard to the changes to appeal hearings before the county boards of taxation pursuant to Chapter 136, Laws of 2021. A number of county tax administrators have contacted the Division with questions concerning the memorandum issued on October 5, 2021. This memorandum serves to clarify those issues raised and provide more guidance following conversations with the county tax administrators. The Division has also updated the Petition of Appeal, Form A-1, to be used in appeals for the 2022 Tax Year. As such, this memorandum supersedes the guidance issued on October 5.

Section 3 of the law provides that a taxpayer may elect to have their appeal decided solely on the evidence they have submitted without their attendance at the hearing. This provision effectively codifies and expands the existing case law, see, e.g., Princeton Alliance Church v. Township of Mount Olive, 25 N.J. Tax 282, 286 (Tax 2009) (the appearance of plaintiff's counsel at hearing precluded a judgment of failure to prosecute), that broadly construed what constituted "some evidence" to avoid the appeal having been deemed a "failure to prosecute". The new provision in Chapter 136 effectively provides a similar avenue to taxpayers who cannot afford or do not wish to be represented by counsel.

Section 3 of Chapter 136 also permits boards to hold their hearings virtually. The Division has interpreted this provision to be permissive; that is, each board may, but does not have to, adopt protocols for virtual hearings. If a board chooses to adopt these protocols, then each taxpayer has the discretion to request their hearing be held virtually, but a taxpayer may still appear in person if so desired. Once these protocols have been adopted, they must be applied to every appeal for a taxpayer who decides to prosecute their appeal virtually.

The petition of appeal has been amended to allow a taxpayer to indicate whether he or she wishes to have a traditional in-person hearing, to have his or her case decided on the evidence submitted without a personal appearance, or, if the county board has opted to allow them, to appear virtually. The form indicates that a taxpayer should verify with the county board of taxation if virtual hearings are allowed. A taxpayer who checks the option for virtual hearing when the county has not permitted them should be notified that his or her hearing will be held in person.

With regard to the summary hearings, these proceedings should be scheduled on the same calendar as other appeals of properties within the same municipality. The board must notify the taxpayer

Message from the NJ Division of Taxation Continued

of the date of the summary hearing and that evidence must be submitted not later than seven (7) days prior to the hearing date. The taxpayer may submit written explanations of the comparable sales he or she has submitted in lieu of oral testimony. However, the petition of appeal's instructions make clear that there will be no opportunities for additional testimony or to counter the municipality's case as the taxpayer will not be in attendance.

The provision in Chapter 136 allowing for such proceedings only speaks to the taxpayer not attending. If the taxpayer is represented by legal counsel, his or her attorney must attend the hearing, whether in-person or, if applicable, virtual. Further, if a taxpayer submits an appraisal report from an expert witness, the taxpayer should be contacted to schedule an in-person or, if applicable, virtual hearing to allow for an examination of the witness. If the taxpayer does not have an attorney representing him or her, the taxpayer will have to attend the hearing to perform the examination of the expert for his or her case.

If an unrepresented taxpayer opts for the summary hearing and the municipality cross-appeals the assessment, the taxpayer must be given the opportunity to change his or her election to an in-person, or, if applicable, virtual hearing. He or she may still proceed with a summary hearing on the evidence presented, but must be informed that the only opportunity to counter the municipality's case will be at an in-person or, if applicable, virtual hearing.

The board will retain some discretion in the conduct of the summary hearings. If the board deems it appropriate, the board may excuse the appearance of the assessor and municipal attorney. Taxpayers who have elected to have a summary hearing may be allowed to appear in-person or, if applicable, virtually, provided the county board and municipality have been given sufficient notice. The request to appear should be given no later than seven days prior to the scheduled hearing date, when the taxpayer's evidence must be submitted.

Should a taxpayer appear at the hearing without notice notwithstanding a request to have it held in a summary manner, the board may proceed with the summary hearing without the taxpayer's testimony. However, should the municipality wish to question the taxpayer or to allow the taxpayer provide testimony to clarify his or her evidence, the hearing should be rescheduled for a later date to allow both parties time for preparation.

The evidentiary standards remain the same for hearings, whether they are conducted in-person, virtually, or in a summary manner on the evidence submitted. As the courts have long held, the assessor's value has a rebuttable presumption of correctness. The taxpayer's evidence must be sufficient in "establishing the existence of a debatable question as to the correctness of the assessment." City of Newark v. Tp. of Jefferson, 466 N.J. Super. 173, 181 (App. Div. 2021) (Internal citations omitted). Once the taxpayer has overcome the presumption that the value is correct, the board must weigh the evidence presented to determine what the true value of the property must be. In municipalities where it is applicable, the provisions of Chapter 123 will apply, and any determination of true value within the "corridor" will not be subject to revision by the county board.

If you have any questions, contact the Division of Taxation at (609) 292-7974 or (609) 292-7975.

SR:KB
Enc.

Message from the NJ Division of Taxation Continued

CHAPTER 136 (CORRECTED COPY OF CORRECTED COPY)

AN ACT concerning the assessment of real property and amending various parts of the statutory law.

BE IT ENACTED by the Senate and General Assembly of the State of New Jersey:

1. Section 10 of P.L.2017, c.306 (C.54:4-23b) is amended to read as follows:

C.54:4-23b Inspections of real property for purposes of reassessment.

10. a. Regarding inspections of real property for purposes of a municipal-wide reassessment pursuant to R.S.54:4-23, in the case of a municipality located in a county wherein the county board of taxation is participating in the demonstration program established in section 4 of the "Real Property Assessment Demonstration Program," P.L.2013, c.15 (C.54:1-104), in the case of a county operating under the "Property Tax Assessment Reform Act," P.L.2009, c.118 (C.54:1-86 et seq.), and in the case of a county that has adopted, by resolution, the provisions of section 1 of P.L.2018, c.94 (C.54:1-105), the assessor shall make three good-faith attempts to physically inspect the interior of each of the properties in the municipality not later than December 31 of the year immediately preceding the year of the implementation of the proposed district-wide reassessment. Such inspections may be performed in an ongoing assessment cycle. If, after the third attempt to inspect the interior of the premises, access to the interior of the premises has not been granted by the property owner, the assessor shall assess the property using other observations and sources, including information on the property record card maintained by the assessor.

As used in this section, "good-faith attempt to physically inspect" shall mean that the assessor, an employee of the municipality acting on behalf of the assessor, or a representative of a revaluation company or other company hired by the municipality to provide internal inspection services, shall physically arrive at the parcel of real property and request entry to the interior of the property. If that person is unable to gain entry to the property to perform an interior inspection, the person shall complete the exterior inspection and shall leave a notice affixed to the front door of the property stating that an attempt was made to inspect the interior of the property, with the appropriate contact information prominently displayed on the notice.

b. Notwithstanding the provisions of this section, in any municipality implementing a revaluation program approved by the Director of the Division of Taxation pursuant to P.L.1971, c.424 (C.54:1-35.35 et seq.), district-wide reassessment program, compliance plan, or other form of municipal-wide assessment review that requires the revision of all property assessments to current market value, that is approved by the county board of taxation at the taxpayer's discretion, the assessor may perform the internal inspections described in subsection a. of this section in a virtual manner, utilizing smartphone technology and protocols adopted by the county board of taxation. No such video recordings may be retained by the assessor. This virtual internal inspection alternative shall be available to all assessment function inspections within the county, including, but not limited to, revaluations, reassessments, the annual reassessment, and inspections related to added or omitted assessments.

2. R.S.54:3-21 is amended to read as follows:

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Appeal by taxpayer or taxing district; petition; complaint; exception.

54:3-21. a. (1) Except as provided in subsection b. of this section a taxpayer feeling aggrieved by the assessed valuation or exempt status of the taxpayer's property or a taxing district which may feel discriminated against by the assessed valuation or exempt status of property in the taxing district, or by the assessed valuation or exempt status of property in another taxing district in the county, may on or before April 1, or 45 days from the date the bulk mailing of notification of assessment is completed in the taxing district, whichever is later, appeal to the county board of taxation by filing with it a petition of appeal; provided, however, that any such taxpayer or taxing district may on or before April 1, or 45 days from the date the bulk mailing of notification of assessment is completed in the taxing district, whichever is later, file a complaint directly with the Tax Court, if the assessed valuation of the property subject to the appeal exceeds \$1,000,000. In a taxing district where a municipal-wide revaluation or municipal-wide reassessment has been implemented, a taxpayer or a taxing district may appeal before or on May 1 to the county board of taxation by filing with it a petition of appeal or, if the assessed valuation of the property subject to the appeal exceeds \$1,000,000, by filing a complaint directly with the State Tax Court. Within ten days of the completion of the bulk mailing of notification of assessment, the assessor of the taxing district shall file with the county board of taxation a certification setting forth the date on which the bulk mailing was completed. If a county board of taxation completes the bulk mailing of notification of assessment, the tax administrator of the county board of taxation shall within ten days of the completion of the bulk mailing prepare and keep on file a certification setting forth the date on which the bulk mailing was completed. A taxpayer shall have 45 days to file an appeal upon the issuance of a notification of a change in assessment. An appeal to the Tax Court by one party in a case in which the Tax Court has jurisdiction shall establish jurisdiction over the entire matter in the Tax Court. All appeals to the Tax Court hereunder shall be in accordance with the provisions of the State Uniform Tax Procedure Law, R.S.54:48-1 et seq.

If a petition of appeal or a complaint is filed on April 1 or during the 19 days next preceding April 1, a taxpayer or a taxing district shall have 20 days from the date of service of the petition or complaint to file a cross-petition of appeal with a county board of taxation or a counterclaim with the Tax Court, as appropriate.

(2) With respect to property located in a county participating in the demonstration program established in section 4 of P.L.2013, c.15 (C.54:1-104), a property located in a county operating under the "Property Tax Assessment Reform Act," P.L.2009, c.118 (C.54:1-86 et seq.), or a property located in a county that has adopted, by resolution, the provisions of section 1 of P.L.2018, c.94 (C.54:1-105), and except as provided in subsection b. of this section, a taxpayer feeling aggrieved by the assessed valuation or exempt status of the taxpayer's property or a taxing district which may feel discriminated against by the assessed valuation or exempt status of property in the taxing district, or by the assessed valuation or exempt status of property in another taxing district in the county, may on or before January 15, or 45 days from the date the bulk mailing of notification of assessment is completed in the taxing district, whichever date is later, appeal to the county board of taxation by filing with it a petition of appeal; provided, however, that any such taxpayer, or taxing district, may on or before April 1, or 45 days from the date the bulk mailing of notification of assessment is completed in the taxing district, whichever date is later, file a complaint directly with the Tax Court, if the assessed valuation of the property subject to the appeal exceeds \$1,000,000.

If a petition of appeal is filed on January 15 or during the 19 days next preceding January 15, or a complaint is filed with the Tax Court on April 1 or during the 19 days next preceding

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April 1, a taxpayer or a taxing district shall have 20 days from the date of service of the petition or complaint to file a cross-petition of appeal with a county board of taxation or a counterclaim with the Tax Court, as appropriate.

Within 10 days of the completion of the bulk mailing of notification of assessment, the assessor of the taxing district shall file with the county board of taxation a certification setting forth the date on which the bulk mailing was completed. If a county board of taxation completes the bulk mailing of notification of assessment, the tax administrator of the county board of taxation shall within 10 days of the completion of the bulk mailing prepare and keep on file a certification setting forth the date on which the bulk mailing was completed. A taxpayer shall have 45 days to file an appeal upon the issuance of a notification of a change in assessment. An appeal to the Tax Court by one party in a case in which the Tax Court has jurisdiction shall establish jurisdiction over the entire matter in the Tax Court. All appeals to the Tax Court hereunder shall be in accordance with the provisions of the State Uniform Tax Procedure Law, R.S.54:48-1 et seq.

b. No taxpayer or taxing district shall be entitled to appeal either an assessment or an exemption or both that is based on a financial agreement subject to the provisions of the "Long Term Tax Exemption Law" under the appeals process set forth in subsection a. of this section.

c. In the case of a municipality located in a county wherein the county board of taxation is participating in the demonstration program established in section 4 of the "Real Property Assessment Demonstration Program," P.L.2013, c.15 (C.54:1-104), absent good cause, a property owner shall not be entitled to appeal an assessment on a parcel of real property if the assessor's or the county board of taxation's request to internally inspect the property, made after the appeal is filed, has been refused by the property owner.

3. R.S.54:3-22 is amended to read as follows:

Hearing of appeals; witnesses; evidence; revision of taxable value; grounds; computation.

54:3-22. a. The board shall thereupon make such order respecting the time and manner for hearing the appeal as it may deem just, and shall summarily hear and determine the appeal, and revise and correct the assessment in accordance with the value prescribed by law. All appeals filed pursuant to the provisions of chapter 3 of Title 54 of the Revised Statutes shall be heard and determined by the board. It may compel the attendance of witnesses, the production of books and papers before it, examine witnesses or cause witnesses to be examined under oath before it, which oath may be administered by a member of the board.

b. In any proceedings before the board where deeds or other instruments of conveyance do not state the true consideration or sale price of the property, which is the subject of appeal, the realty transfer fee paid upon the recording of such deeds or instruments as well as an affidavit of consideration attached to and filed with any such deed or instrument shall be admitted as prima facie evidence of the actual amount of money and the monetary value of any other thing of value constituting the entire compensation paid for such transfer of realty.

c. Whenever the county board of taxation is satisfied by the proofs that the ratio of the assessed valuation of the subject property to its true value exceeds the upper limit or falls below the lower limit of the common level range, it shall revise the taxable value of the property by applying the average ratio to the true value of the property except as hereinafter provided.

d. If the average ratio is below the county percentage level and the ratio of the assessed value of the subject property to its true value exceeds the county percentage level, the county

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board of taxation shall reduce the taxable value of the property by applying the average ratio to the true value of the property.

e. If both the average ratio and the ratio of the assessed value of the subject property to its true value exceed the county percentage level, the county board of taxation shall revise the taxable value of the property by applying the county percentage level to the true value of the property.

f. The provisions of this section shall not apply to any appeal from an assessment of real property taken with respect to the tax year in which the taxing district shall have completed and put into operation a district-wide revaluation program approved by the Director of the Division of Taxation pursuant to P.L.1971, c.424 (C. 54:1-35.35 et seq.), district-wide reassessment program, compliance plan, or other form of municipal-wide assessment review that requires the revision of all property assessments to current market value, that is approved by the county board of taxation pursuant to R.S.54:4-23.

g. At the property owner's written request submitted at the time of filing, the county board of taxation may proceed with a full evidentiary hearing based on the evidence submitted at least seven full days prior to the original appeal hearing date, without the attendance of the property owner. The ability to proceed based on the evidence timely submitted is at the sole discretion of the property owner. The attendance of the author of any expert appraisal or report submitted as evidence in the appeal, if otherwise required, shall not be waived by the taxpayer's decision not to attend the appeal hearing.

h. At the property owner's written request submitted at the time of filing, assessment appeal hearings conducted by the county board of taxation may be conducted virtually, using conference call technology and protocols adopted by the county board of taxation. The county board of taxation may relax the requirement of the time of the taxpayer's appeal as the needs of justice allow.

4. R.S.54:51A-6 is amended to read as follows:

Judgment revising taxable value of property; reduction of value; applicability of section.

54:51A-6. a. Whenever the tax court is satisfied by the proofs that the ratio of the assessed valuation of the subject property to its true value exceeds the upper limit or falls below the lower limit of the common level range, it shall enter judgment revising the taxable value of the property by applying the average ratio to the true value of the property except as hereinafter provided.

b. If the average ratio is below the county percentage level and the ratio of the assessed value of the subject property to its true value exceeds the county percentage level, the tax court shall enter judgment revising the taxable value of the property by applying the average ratio to the true value of the property.

c. If both the average ratio and the ratio of the assessed value of the subject property to its true value exceed the county percentage level, the tax court shall enter judgment revising the taxable value of the property by applying the county percentage level to the true value of the property.

d. The provisions of this section shall not apply to any proceeding to review an assessment of real property taken with respect to the tax year in which the taxing district shall have completed and put into operation a district-wide revaluation program approved by the Director of the Division of Taxation pursuant to P.L.1971, c. 424 (C. 54:1-35.35 et seq.), district-wide reassessment program, compliance plan, or other form of municipal-wide

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assessment review that requires the revision of all property assessments to current market value, that is approved by the county board of taxation pursuant to R.S.54:4-23.

5. R.S.54:4-38 is amended to read as follows:

Public inspection notice; advertisement; appeals.

54:4-38. a. Except as provided in subsection b. of this section, every assessor, at least ten days before filing the complete assessment list and duplicate with the county board of taxation, and before annexing thereto his affidavit as required in section 54:4-36 of this title, shall notify each taxpayer of the current assessment and preceding year's taxes and give public notice by advertisement in at least one newspaper circulating within his taxing district of a time and place when and where the assessment list may be inspected by any taxpayer for the purpose of enabling the taxpayer to ascertain what assessments have been made against him or his property and to confer informally with the assessor as to the correctness of the assessments, so that any errors may be corrected before the filing of the assessment list and duplicate. Thereafter, the assessor shall notify each taxpayer by mail within 30 days of any change to the assessment. This notification of change of assessment shall contain the prior assessment and the current assessment. Any notice issued by the assessor shall contain information instructing taxpayers on how to appeal their assessment along with the deadline to file an appeal, printed in boldface type.

b. In the case of a municipality located in a county where the county board of taxation is participating in the demonstration program established in section 4 of P.L.2013, c.15 (C.54:1-104), in the case of a county operating under the "Property Tax Assessment Reform Act," P.L.2009, c.118 (C.54:1-86 et seq.), and in the case of a municipality located in a county that has adopted, by resolution, the provisions of section 1 of P.L.2018, c.94 (C.54:1-105), every assessor, before filing the preliminary assessment list with the county board of taxation pursuant to subsection b. of R.S.54:4-35, shall notify each taxpayer of the preliminary assessment and preceding year's taxes and give public notice by advertisement in at least one newspaper circulating within his taxing district of a time and place when and where the assessment list may be inspected by any taxpayer for the purpose of enabling the taxpayer to ascertain what assessments have been made against the taxpayer or the taxpayer's property. Thereafter, the assessor shall notify each taxpayer by mail within 30 days of any change to the assessment. This notification of change of assessment shall contain the prior assessment and the current assessment. Any notice issued by the assessor shall contain information instructing taxpayers on how to appeal their assessment along with the deadline to file an appeal, printed in boldface type.

The notification required by this section shall satisfy any notice requirement to a property owner in a municipality located in a county wherein the county board of taxation is participating in the "Real Property Assessment Demonstration Program" established in section 4 of P.L.2013, c.15 (C.54:1-104) concerning the assessment of that property owner's preliminary assessment value for the tax year.

6. Section 32 of P.L.1991, c.75 (C.54:4-38.1) is amended to read as follows:

C.54:4-38.1 Notice of current assessment, preceding year's taxes, changed assessments; deadline for appeal.

32. a. Except as provided in subsection b. of this section, every assessor, prior to February 1, shall notify by mail each taxpayer of the current assessment and preceding year's

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P.L. 2021, CHAPTER 136

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taxes. Thereafter, the assessor or county board of taxation shall notify each taxpayer by mail within 30 days of any change to the assessment. This notification of change of assessment shall contain the prior assessment and the current assessment. The director shall establish the form of notice of assessment and change of assessment. Any notice issued by the assessor or county board of taxation shall contain information instructing taxpayers on how to appeal their assessment along with the deadline to file an appeal, printed in boldface type.

b. In the case of a municipality located in a county where the county board of taxation is participating in the demonstration program established in section 4 of P.L.2013, c.15 (C.54:1-104), in the case of a county operating under the "Property Tax Assessment Reform Act," P.L.2009, c.118 (C.54:1-86 et seq.) and in the case of a municipality located in a county that has adopted, by resolution, the provisions of section 1 of P.L.2018, c.94 (C.54:1-105), every assessor, on or before November 15 of the pretax year, shall notify by mail each taxpayer of the preliminary assessment and preceding year's taxes. Thereafter, the assessor or county board of taxation shall notify each taxpayer by mail within 30 days of any change to the assessment which has occurred as the result of a municipal-wide revaluation or reassessment of real property within the municipality. This notification of change of assessment shall contain the prior assessment and the current assessment. The director shall establish the form of notice of assessment and change of assessment. Any notice issued by the assessor or county board of taxation shall contain information instructing taxpayers on how to appeal their assessment along with the deadline to file an appeal, printed in boldface type. The notification required by this section shall satisfy any notice requirement to a property owner in a municipality located in a county wherein the county board of taxation is participating in the "Real Property Assessment Demonstration Program" established in section 4 of P.L.2013, c.15 (C.54:1-104) concerning the assessment of that property owner's preliminary assessment value for the tax year.

c. The county board of taxation of the county participating in the real property assessment program established in section 4 of the "Real Property Assessment Demonstration Program," P.L.2013, c.15 (C.54:1-104) shall make the preliminary data electronically accessible to the public by posting the data in searchable form on the county's website not later than 15 business days after the submission of the preliminary data.

7. Section 1 of P.L.1945, c.260 (C.54:4-35.1) is amended to read as follows:

C.54:4-35.1 Material depreciation of structure; determination of value.

1. a. When any parcel of real property contains any building or other structure which has been destroyed, consumed by fire, demolished, or altered in such a way that its value has materially depreciated, either intentionally or by the action of storm, fire, cyclone, tornado, or earthquake, or other casualty, which depreciation of value occurred after October 1 in any year and before January 1 of the following year, the assessor shall, upon notice thereof being given to him by the property owner prior to January 10 of that year, and after examination and inquiry, determine the value of such parcel of real property as of that January 1, and assess the same according to such value.

b. (1) In the case of a county participating in the demonstration program established by section 4 of P.L.2013, c.15 (C.54:1-104), a county operating under the "Property Tax Assessment Reform Act," P.L.2009, c.118 (C.54:1-86 et seq.), and a county that has adopted, by resolution, the provisions of section 1 of P.L.2018, c.94 (C.54:1-105), when any parcel of real property contains any building or other structure which has been destroyed, consumed by fire, demolished, or altered in such a way that its value has materially depreciated, either

Message from the NJ Division of Taxation Continued

P.L. 2021, CHAPTER 136

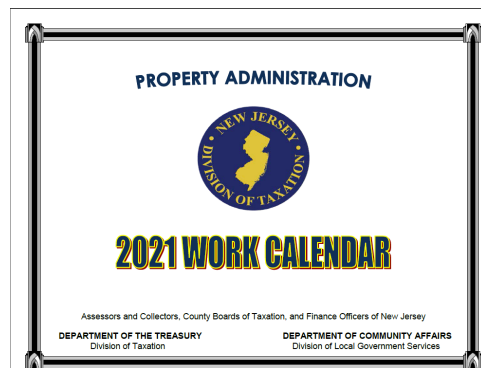
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intentionally or by the action of storm, fire, cyclone, tornado, or earthquake, or other casualty, which depreciation of value occurred after October 1 in any year and before May 1 of the following year, the assessor shall, upon notice thereof being given to him by the property owner prior to May 3 of that year, and after examination and inquiry, determine the value of the parcel of real property as of that May 1, and assess the same according to such value within the final tax list delivered to the county board of taxation on or before May 5 of that year.

(2) To properly capture the value of the building or structure from January 1 to the date of the depreciation of the building or structure, the assessor's added assessment list shall include an improvement value that reflects the prorated value of the building or structure as of January 1 for the number of days prior to the date of the depreciation of the building or structure.

8. This act shall take effect immediately.

Approved June 30, 2021.



Click the 2021 work calendar
above to see the work calendar.

Message from the NJ Division of Taxation Continued

Form A-1 (11-21) _____ Tax Year _____ NAME OF PETITIONER _____ <small>Last Name, First Name</small> MAILING ADDRESS _____ Daytime Telephone No. : _____ E-mail Address _____ PROPERTY CLASS _____ BLOCK _____ LOT _____ QUALIFIER _____ Lot Size _____ MUNICIPALITY _____ Property Street Address / Location _____ Select Appeal Type: <input type="checkbox"/> In-Person Hearing <input type="checkbox"/> Virtual Appeal Hearing (verify with county if this is offered) <input type="checkbox"/> Summary Hearing – I am opting to have my appeal heard as a summary action on the evidence I submit, without my appearance (See Instruction #8)	<div style="text-align: center;"> PETITION OF APPEAL _____ COUNTY BOARD OF TAXATION </div> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> Appeal Number _____ Filed _____ Check/Cash _____ Checked _____ </div>
---	---

Name, address and telephone number of person or attorney to be notified of hearing date and judgment:

SECTION I APPEAL OF REAL PROPERTY VALUATION (SEE INSTRUCTION SHEET FOR FILING FEES AND DEADLINE DATE)

<u>CURRENT ASSESSMENT</u>	<u>REQUESTED ASSESSMENT</u>
Land \$ _____	Land \$ _____
Bldg/Improvement \$ _____	Bldg/Improvement \$ _____
Abatement (If any) \$ _____	Abatement (If any) \$ _____
Total \$ _____	Total \$ _____
Purchase Price \$ _____ Date of Purchase _____	Tax Court Pending: YES <input type="checkbox"/> NO <input type="checkbox"/>

REASON FOR APPEAL: _____

SECTION II COMPARABLE SALES (See Instruction #9A)

<u>Block/Lot/Qualifier</u>	<u>Property Street Address / Location</u>	<u>Sale Price</u>	<u>Sale/Deed Date</u>
1. _____	_____	\$ _____	_____
2. _____	_____	\$ _____	_____
3. _____	_____	\$ _____	_____
4. _____	_____	\$ _____	_____
5. _____	_____	\$ _____	_____

SECTION III APPEAL FOR DENIAL OF: (See Instruction #4, "Filing Fees")

Attach Copy of Denial Notice for Section III Deductions, Classifications and Exemptions

<input type="checkbox"/> <u>Veteran's Property Tax Deduction for Veteran or Surviving Spouse or Surviving Civil Union Partner or Surviving Domestic Partner of Veteran/Serviceperson</u> <input type="checkbox"/> <u>Senior Citizen/Disabled Person Property Tax Deduction for Senior Citizen/Disabled Person or Surviving Spouse or Surviving Civil Union Partner of Senior Citizen/Disabled Person</u>	<input type="checkbox"/> <u>100% Disabled Veteran Exemption for 100% Disabled Veteran or Surviving Spouse or Surviving Civil Union Partner or Surviving Domestic Partner of 100% Disabled Veteran</u> <input type="checkbox"/> <u>Farmland Assessment Classification</u> <input type="checkbox"/> <u>Abatement or Exemption - Religious, Charitable, etc.</u>
---	---

WHEREFORE, Petitioner seeks judgment reducing/increasing (circle one) the said assessment(s) to the correct assessable value of the said property and/or granting the requested deduction, credit, Farmland Assessment classification, exemption or abatement. Petitioner certifies that a copy of this appeal (and attachments, if any) has been served upon the Assessor and Clerk of the municipality where this property is located. Petitioner certifies that the foregoing statement is true and is aware that if the foregoing statement is willfully false, he/she is subject to punishment.

Date _____ **Original Signature of Petitioner or Attorney for Petitioner** _____

This form is prescribed by the Director, Division of Taxation, as required by law, and may not be altered without the approval of the Director. Reproduction of form is permitted provided it is the same content and format.

Message from the NJ Division of Taxation Continued

Form A-1 (11-21)

COUNTY BOARD OF TAXATION INSTRUCTIONS FOR FILING PETITION OF APPEAL

1. FILING DATE

- (a) Appeals must be **received** (not just postmarked) by the county board of taxation on or before April 1 of the tax year, or 45 days from the date the bulk mailing of Notification of Assessment is completed in the taxing district, whichever is later.
BURLINGTON, MONMOUTH, AND GLOUCESTER COUNTY RESIDENTS ONLY – Filing dates for Burlington, Monmouth, and Gloucester County Tax Board appeals have changed. The appeal deadline for these counties only is on or before January 15 or 45 days from the date the bulk mailing of Notification of Assessment is completed in the taxing district, whichever is later. Please visit the respective board's website or call the Burlington, Monmouth, or Gloucester County Tax Boards for more information.
- (b) A taxpayer has 45 days to file an appeal upon issuance of Notification of Change of Assessment.
If the subject property is in a taxing district where a municipal-wide revaluation or municipal-wide reassessment was implemented, appeals must be **received** (not just postmarked) by the county board of taxation on or before May 1 of the tax year.
If the last day for filing an appeal falls on a Saturday, Sunday, or a legal holiday, the last day is extended to the next business day.
- (c) An appeal received after the close of business hours on the respective filing deadline date is untimely filed and will result in dismissal of the appeal for lateness.

2. SEPARATE APPEALS

Separate appeals must be filed for each taxed parcel unless the county tax board administrator grants prior approval to consolidate parcels or lots into one appeal filing using form MAS (Multiple Appeal Schedule).

3. FILING OF PETITION

- (a) The original petition must be filed with the county board of taxation.
- (b) A copy must be served upon the assessor of the municipality in which the property is located or, in the case of a municipal appeal, served upon the taxpayer.
- (c) A copy must be served upon the clerk of the municipality in which the property is located or, in the case of a municipal appeal, served upon the taxpayer.
- (d) A copy should be retained by the petitioner.
- (e) Any supporting documents attached to the original petition must also be attached to the assessor's and municipal clerk's copies.

4. FILING FEES (Must accompany original petition of appeal)

(a) Assessed Valuation less than \$150,000	\$ 5.00
1. \$ 150,000 or more, but less than \$ 500,000	\$ 25.00
2. \$ 500,000 or more, but less than \$ 1,000,000	\$ 100.00
3. \$ 1,000,000 or more	\$ 150.00
(b) Appeal on Classification	\$ 25.00
(c) Appeal on Valuation and Classification	Sum of (a) and (b)
(d) Appeal not covered by (a), (b), and (c)	\$ 25.00

Check should be made payable to: County Tax Administrator. Fees are non-refundable.

Property Classifications N.J.A.C. 18:12-2.2

1 – Vacant	4B – Industrial	15B – Other School Property
2 – Residential	4C – Apartments (5 or more families)	15C – Public Property
3A – Farm (Regular)	6A – Personal Property (Telephone)	15D – Church Charitable Property
3B – Farm (Qualified)	6B – Machinery, Apparatus or Equipment of Petroleum Refineries	15E – Cemeteries and Graveyards
4A – Commercial	15A – Public School Property	15F – Other Exempt Properties

No fee is required to file a petition contesting the denial of an application for a:

- ☐ deduction for veteran or veteran's surviving spouse/ surviving civil union partner/ surviving domestic partner or serviceperson's surviving spouse/ surviving civil union partner/ surviving domestic partner;
- ☐ deduction for senior citizen or disabled person or surviving spouse/ surviving civil union partner of a senior citizen or disabled person;

5. PAYMENT OF REAL ESTATE TAXES ON APPEAL

N.J.S.A. 54:3-27 provides that a taxpayer who files an appeal from an assessment must pay to the collector of the taxing district no less than the total of all taxes and municipal charges due up to and including the first quarter of the taxes and municipal charges assessed against him for the current year. The county board may relax the tax payment requirement and fix such terms for payment of the tax as the interests of justice may require. If the county board of taxation refuses to relax this payment requirement and that decision is appealed, the State Tax Court may hear all issues without remand to the board as the interests of justice may require.

6. ADJOURNMENTS

No adjournments will be granted except for extraordinary reasons.

7. REPRESENTATION AT HEARING

- (a) A taxpayer must be present at the hearing, unless he or she has elected to have a summary hearing (see Section 8), or be represented by an Attorney-at-Law admitted to practice in the State of New Jersey.
- (b) If the petitioner is a legal entity, such as a corporation, partnership, LLC, trust etc., the appeal must be prosecuted by an Attorney-at-Law admitted to practice in the State of New Jersey, unless the subject property's prior year taxes were less than \$25,000, in which case the petitioner can appear in his, her, or its own behalf.

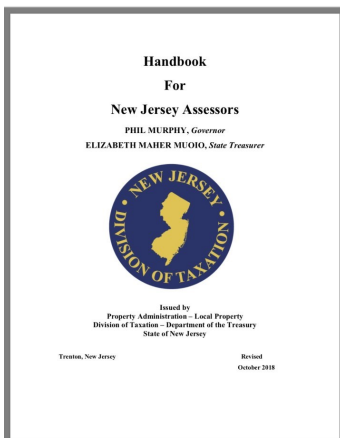
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Message from the NJ Division of Taxation Continued



The current 2019 revised version of the Handbook can be found on both the Assessors' Portal and the Division's Property Administration public website



Click the book above to see a copy of the handbook

INSTRUCTIONS FOR FILING PETITION OF APPEAL (continued)

8. SUMMARY HEARING

All evidence submitted to the Board of Taxation will be the only basis for appeal determination. If comparables are significantly different from the property you will not have the opportunity to discuss at the hearing. You may submit a written explanation of your comparables. The Board may reject evidence if not comparable to your property. In order for you to obtain a successful appeal your evidence must be such that it plainly and clearly evidences error(s) on your tax assessment. (see A-1 comp. form)

NOTE: If an appraisal report is submitted as part of the evidence, the County Board of Taxation may still require appraiser and tax payer to appear. If taxpayer is represented by counsel, the attorney must appear.

- (a) The Municipality may cross appeal your assessment. You will be notified of the cross appeal and provided the opportunity to appeal at the hearing.

9. DISCRIMINATION

N.J.S.A. 54:3-22(c) to (e) requires that whenever the county board of taxation finds that the ratio of assessed value to true value of property under appeal exceeds the upper limit or falls below the lower limit by 15% of the average ratio for each municipality, the county board of taxation shall revise the assessment by applying the average ratio to the true value of the property.

10. SUPPORTING PROOF AND PROCEDURES

ONLY THE PROPERTY VALUE CAN BE APPEALED-NOT THE AMOUNT OF TAXES ON THE PROPERTY

In order to determine the taxable value of your property, you must demonstrate what the market value of your property was as of October 1 of the preceding (pretax) year. The taxable value of the property as improved is its market value multiplied by the average ratio for your municipality, except that, if the average ratio exceeds 100% then the taxable value is the same as the property's market value. The average ratio for your municipality is listed by tax year for every municipality by county at:

<http://www.state.nj.us/treasury/taxation/lpt/chapter123.shtml>

(a) COMPARABLE SALES

Not more than five comparable sales shall be submitted to the assessor, clerk and county board of taxation, not later than seven calendar days prior to the hearing if not included with the petition of appeal. The information regarding each comparable sale shall include the block, lot, sale price and deed date.

NOTE: COMPARABLE SALES OF REAL PROPERTY ARE ACCEPTABLE EVIDENCE OF MARKET VALUE. COMPARABLE ASSESSMENTS ARE UNACCEPTABLE AS EVIDENCE OF VALUE.

(b) STATEMENT ACCOMPANYING PETITION OF APPEAL FOR INCOME-PRODUCING PROPERTY

An itemized statement showing the amount and source of all income and expenses for the most recently completed accounting year and for such additional years as the board may request should be attached to the petition of appeal in the case of income-producing property.

(c) OTHER DATA

Subject to the board's discretion, you may present other relevant information concerning the property under appeal, such as photographs, survey, cost data, etc.

(d) APPRAISALS

1. A party relying on expert testimony must provide to the board a written appraisal report for the tax administrator and each board member and one copy of the report to each opposing party at least seven calendar days prior to the hearing. If an appraisal is to be used as evidence, the appraiser must be present to testify to his report.

2. If the municipality is relying on its assessor or a representative of a revaluation company as its expert and if such testimony involves data and analysis that is not reflected on the property record card, the municipality must provide to the board for the tax administrator and each board member copies of a written report reflecting such data and analysis and provide one copy of the report to each opposing party at least seven calendar days prior to the hearing.

3. The board in its discretion and in the interest of justice may waive the requirements for the submission of written reports.

4. At the request of the taxpayer-party, the municipality must also provide that party with a copy of the property record card for the property under appeal at least seven calendar days prior to the hearing.

11. SIGNATURE

The signature of the petitioner or petitioner's attorney is required on the petition.

12. SETTLEMENTS/STIPULATIONS

A settlement agreed upon between petitioner and respondent must be approved by the county board and must reflect whether the assessor agrees with the settlement. Proposed stipulations/settlements must be executed on forms available at the county board of taxation. If the board approves the settlement, it will enter judgment incorporating the settlement. If the board disapproves the settlement, the board will notify the parties of the denial and will schedule a hearing for the appeal.

13. FILING COMPLAINT WITH TAX COURT

The judgment of the county board of taxation may be appealed to the Tax Court of New Jersey by filing a complaint with the Tax Court Management Office within 45 days from the date of the service of the judgment (date of mailing). If the assessed value of the property subject to the appeal exceeds \$1,000,000, a taxpayer or taxing district may file a petition of appeal with the county board of taxation or a complaint with the Tax Court directly in accordance with amendatory legislation and Tax Court rules. The Tax Court of New Jersey is located at the Richard J. Hughes Justice Complex, 25 Market Street, Trenton, New Jersey.

Mailing address: PO Box 972, Trenton, NJ 08625-0972. Telephone number: (609) 815-2922, press option 1.

14. FREEZE ACT

As per N.J.S.A. 54:3-26, if no further appeal is taken to the Tax Court the judgment of the county board is "frozen", i.e., conclusive and binding on the assessor and taxing district for the assessment year and for the next two succeeding years, unless there are significant changes in property value via added assessment, municipal wide revaluation, etc. The property owner may end the "freeze" by filing another appeal.

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Find a Word

By Maggie Liebe



ADDED ASSESSMENTS

A	A	C	M	G	P	Q	B	I	D	T	K	Y	X	A	C	I	N	P	J
R	K	N	W	E	L	B	A	X	A	T	O	T	T	P	M	E	X	E	T
P	P	I	O	X	J	F	S	C	Y	R	R	U	E	Y	K	Q	O	Y	F
L	A	F	N	I	L	Z	P	C	R	L	R	Z	U	G	O	I	T	A	P
E	M	Z	I	G	T	S	I	D	I	N	G	H	M	U	G	E	P	N	H
D	G	N	Y	N	R	I	G	O	L	R	A	V	V	G	C	Y	L	H	K
O	G	O	E	V	I	O	D	F	K	I	L	G	Q	I	Q	J	M	R	Y
M	A	I	P	A	P	S	U	N	F	R	S	H	E	D	S	H	D	E	N
E	R	T	O	H	U	G	H	N	E	A	O	V	U	H	G	F	T	N	E
R	A	C	R	V	G	Y	Y	E	D	S	D	L	S	R	T	A	K	O	H
H	G	U	C	E	J	N	X	F	D	P	U	D	L	J	A	S	I	V	C
Y	E	R	H	E	N	K	T	I	G	B	O	O	I	B	J	R	I	A	T
W	H	T	M	G	I	I	C	R	S	I	A	O	H	T	A	R	W	T	I
J	V	S	J	A	B	N	C	E	D	V	L	S	L	E	I	C	M	I	K
B	A	N	F	O	W	D	S	P	M	L	J	Y	E	F	R	O	K	O	E
K	C	O	N	C	C	E	N	L	K	S	Y	P	N	M	R	A	N	N	A
D	C	C	B	X	S	M	R	A	F	L	A	Y	O	R	E	C	W	G	M
E	K	W	D	H	R	Z	N	C	K	S	K	Y	U	G	J	N	T	J	N
C	C	E	A	V	F	K	M	E	J	H	Q	A	T	V	P	D	T	O	H
K	S	N	B	A	T	H	R	O	O	M	W	T	Q	J	M	D	V	Z	K

AIR CONDITIONING

FIREPLACE

PATIO

ADDITION

GARAGE

PORCH

BATHROOM

SIDING

REMODEL

DECK

INGROUND POOL

RENOVATION

EXEMPT TO TAXABLE

KITCHEN

ROLLBACK

FINISHED BASEMENT

NEW CONSTRUCTION

SHED

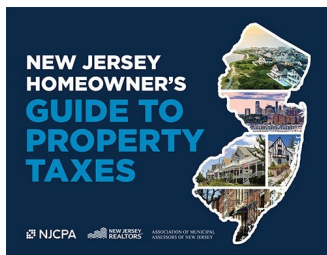
ROYAL FARMS

HVAC

WAREHOUSE

Membership dues are due by April 1st

To verify membership or get a membership application contact: Lee Ann Russ, AMANJ Treasurer at lruss@middletownship.com



Click the Guide above to get your copy

Treasurer's Report

By Lee Ann Russ, CTA, Treasurer

AMANJ Membership

2021 AMANJ membership: There were a total of 576 memberships paid which included: 273 Regular members, 244 Multiple Districts, 51 Associate and 8 Retiree's. Total dues collected for 2021 was \$56,450 and late dues collected for 2020 was \$4,010. As of the writing of this article there are 91 towns remaining unpaid along with 18 towns "not members" for 2021.

Many assessors started the year still working remotely, so it was a challenging year to process membership applications. A few County Treasurers retired or turned over the checkbook so that also contributed to some late payments throughout the year. The collection rate was very close to the amount collected in 2020 – maybe a sign we are hopefully getting back to the "new normal"?!

Current year membership dues are DUE by April 1st. County Association Treasurers have contacted County members for current year's dues renewal for 2021 and any outstanding dues that remain for 2020. Please make every effort to get your dues paid on time – or early in the future J

There are currently two applications for membership available on the website www.amanj.org -



"Member" application: includes Regular Membership (Assessor & Staff holding CTA), Multiple District (Assessor or Deputy: for EACH additional District), Associate Membership (Staff without CTA & County Board Members/Staff) and Retired former New Jersey Assessors. This membership application **DOES NOT** include County Association Dues.

"Affiliate" application: includes individuals or firms involved in property assessment and taxation and not eligible for the Regular or Associate membership. The applicant must be sponsored by a current Regular AMANJ member in good standing. An Application for Affiliate Membership must be approved by the AMANJ Board of Directors.

To verify membership or get a membership application contact: Lee Ann Russ, AMANJ Treasurer at lruss@middletownship.com or (609) 465-8726

New Jersey Homeowners Guide to Property Taxes

The New Jersey Society of Certified Public Accountants (NJCPA) has teamed up with New Jersey Realtors and the Association of Municipal Assessors of NJ to offer Garden State residents a comprehensive guide to understanding property taxes. The guide answers everyday questions homeowners have about how their home's value is assessed, how their tax bill is created and where tax dollars get allocated. To view this guide, click on the link below.

[New Jersey Homeowners Guide to Property Taxes \(PDF\)](#)

AMANJ Education Committee Chair

By Patrick Wilkins, CTA, Education Committee Chairman

2021 AMANJ Conference Schedule

Tuesday, November 16

9:00 AM - 10:15 AM

Legislative Update Room 402, ACCC

1:30 PM - 2:45 PM

E-Commerce & Assessment/Appraisal Room: 320, ACCC

Wednesday, November 17

10:00 AM -12:00 PM

AMANJ Annual General Membership Meeting

Room: Brighton Ballroom, Hard Rock Hotel & Casino

2:00 PM - 4:00 PM

Update on Retail Market Trends

Room: Brighton Ballroom, Hard Rock Hotel & Casino

Thursday, November 18

9:00 AM - 12:00 PM

A Discussion on Daniel's Law: Joint Tax Assessors Program

Room: 412, ACCC

1:30 PM - 2:45 PM

Effects of COVID on the Office Market & Appeals

Room: 412, ACCC



*Support AMANJ
education and
conference events!*



New Jersey Association of County Tax Boards

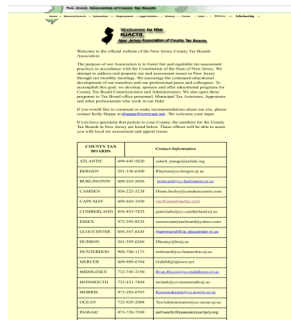
The NJACTB (New Jersey Association of County Tax Boards) is a professional organization. The purpose of our Association is to foster fair and equitable tax assessment practices in accordance with the Constitution of the State of New Jersey. We attempt to address real property tax and assessment issues in New Jersey through our monthly meetings. We encourage the continued educational development of our members and our professional peers and colleagues. To accomplish this goal, we develop, sponsor, and offer educational programs for County Tax Board Commissioners and Administrators. We also open these programs to Tax Board office personnel, Municipal Tax Assessors, Appraisers and other professionals who work in our field.

Our organization is responsible for the Cape May Conference which is held annually the last week in August. The location is perfect as it is nestled right next to the Cape May Beach. The hotel has been recently renovated and the location is within walking distance to the downtown area. We have an education and conference committee who work year-round planning the next event and it is always “SHORE” to please. This program is well attended by Assessors, Commissioners, Administrators, Attorneys, Appraisers and Staff members of local and county assessment offices. In addition to the educational offerings, there are many opportunities to network with other professionals who can provide information or experiences they have had in the field. The highlight of the conference is always the last day when the Presiding Tax Court Judge provides an insight into the recent happenings at the Tax Court level. Of course, the pool and the ocean offer the perfect backdrop for a week-long conference.

In the spring, before tax appeal season starts, we conduct a one-day Commissioners Conference held in Mercer County. This program has been quite the success and is open to Commissioners, Administrators and Staff of the County Tax Boards. The education is geared toward the quasi-judicial county board operation and provides in-depth topics to review and discuss with the attendees. Current legislation is always at the forefront of our agenda along with new guidelines, regulations, and procedures. The day includes a lunch break where many commissioners meet their counterparts in other districts and share some of their tax appeal experiences and stories. It is also an excellent opportunity for County Board Staff members to gain extended knowledge in the profession.

The NJACTB has gained many new faces over the last few years. New Commissioners have been appointed and many Administrators retired recently. We would like to give a shout out and congratulate the following County Tax Administrators on their recent retirement; Marge Schott of Atlantic County, Kelly Hepe of Camden County, Ray Brown of Cape May County, Marty Guhl of Mercer County, Bill Kearsy of Morris County, Rob Vance of Somerset County. We would also like to give a warm welcome to the new Administrators; Keith Szendry of Atlantic County, Eileen Carlos of Burlington County, Diane Hesley of Camden County (me), Lori Rosell of Cape May County, Tina Rooney of Mercer County, Ryan Riccio of Middlesex County, Patty Marsh of Morris County, Charles Eader of Somerset County.

The NJACTB is always seeking new ideas for educational offerings. If any Assessor or their staff member would like to suggest new topics or ideas, related to the County Boards, it would be greatly appreciated. Our organization prides itself in diversity of education and welcomes input from all members and professionals in the assessment industry.



COUNTY	ADMINISTRATOR	CONTACT INFORMATION
ATLANTIC	KEITH SZENDRY	609-426-5500
BURLINGTON	EILEEN CARLOS	609-261-1111
CAMDEN	DIANE HESLEY	856-966-2000
CAPE MAY	LORI ROSELL	856-885-5500
CLINTON	JOHN J. HARRIS	856-885-5500
COSSA	JOHN J. HARRIS	856-885-5500
ESSEX	JOHN J. HARRIS	856-885-5500
GLoucester	JOHN J. HARRIS	856-885-5500
HUNTERDON	JOHN J. HARRIS	856-885-5500
MIDDLESEX	RYAN RICCIO	732-411-4444
MORRIS	PATTY MARSH	908-247-4444
MUNICIPAL	JOHN J. HARRIS	856-885-5500
SOMERSET	CHARLES EADER	732-411-4444
TRENTON	JOHN J. HARRIS	856-885-5500
WARREN	JOHN J. HARRIS	856-885-5500
WINDHAM	JOHN J. HARRIS	856-885-5500

Click the image above to go to the NJACTB Site.

The Northeastern Regional Association of Assessing

By Liz Simpkins, CTA, NRAAO Rep for NJ

The Northeastern Regional Association of Assessing Officers (NRAAO) is an affiliate of the IAAO. The NRAAO encompasses 12 states along with 6 Canadian Provinces. We have been in existence for 56 years and were created to provide educational and training opportunities to the assessing & appraisal community. Annual conferences are organized year to year throughout the region.

We are using a lot of 1st's in the way our conferences are held for 2021 & 2022!

The 2021 NRAAO Conference was held **virtually** May 24th through May 26th 2021. New Jersey had over 60 Assessor's registered and all the feedback was awesome. We did extremely well for our 1st "virtual" conference.

Thank you to everyone who attended.

2022 conference

Connecticut is extremely excited to host the 1st conference at sea! May 1-8 2021, onboard the Oasis of the Seas, out of New Jersey.

Deadline for deposits is November, 20, 2021 and there will be 64 hours of continuing education and you will have the opportunity to earn 24 CEU hours.

Registration is open please visit

<http://www.nraao.org/wp-content/uploads/2021/07/NRAAO-CT-2022-REGISTRATION-6-21-21-with-deluxe-room.docx>

Please send any questions to nraaoct2022@gmail.com

To join the organization, please utilize the on-line membership application at: <http://www.nraao.org/membership-application/>

MARK YOUR CALENDARS!

New Jersey will do it again in **2025!**

We are hoping that some of you will be interested in joining us and offering your assistance so that NJ can host another successful and fun joint conference. If you are interested please send me an email at lsimpkins@middletownship.com



If you would like to join NRAAO, Membership Applications can be found at

<http://www.nraao.org/membership-application/>



IAAO Report

By Greg Hutchinson, CTA, NJ Rep for IAAO



*If you would like to join
IAAO contact Greg
Hutchinson .*

greg.nj.iaao@gmail.com



INTERNATIONAL ASSOCIATION
OF ASSESSING OFFICERS

Click above to
learn more about

Fall is here, the League is right around the corner and we have our sights set on setting our tax list for the upcoming year. As we prepare to close things out in 2021 and with things finally starting to get back to normal, as we push through the COVID-19 global pandemic and gear up for 2022. I would like to give you guys a recap of all of the amazing things that are in our rear view mirrors as well as all the exciting stuff we have on the horizon for the IAAO.

IAAO Annual Conference recap, being back in an in person conference for the first time in what seems like forever in Chicago this past August was such a breath of fresh air. As always the IAAO knocked the conference out of the park... The educational offerings were insightful and relevant, and as usual the networking and social elements of the conference were on point to meet and greet assessors from all over the world. On a personal note, I was honored to be able to present for the 3rd time at an IAAO conference it was a great pleasure, and very rewarding! I say this all the time but I cannot stress it enough, please make it a point at least once in your career to attend an international conference you will not regret it! Next year's conference will be August 28th through the 31st, and the host city will be Boston, Massachusetts. I am looking forward to attending, and hope to see more of you there as well. Now is the time to prepare to go to the conference. Early 2022 will be the best time to get in your request with the IAAO for "scholarship" they want new faces, and they have a ton of money available to help you get there! Please take advantage of it! Definitely reach out to me for details if you are interested! We had some new faces in attendance this year and the IAAO seemed to have won them over!

There was one new twist this year for my conference experience and that was campaigning for the IAAO Board of Director's for the position of Director of region 2. I would like to take a second to say thank you to all of the IAAO members in the AMANJ who took the time to vote and support me during this process. It truly means the world to me to know I have your support. You may be aware that the candidate from Connecticut who I was originally running against had decided to withdraw from this year's election and is holding off to run in next year's so I am running unopposed. So I am honored to be on the Board of Directors for 2022-2024. With that being said if there is anything that you would like to discuss about the IAAO, New Jersey's involvement both at the state level or internationally please feel free to reach out. I hope to take this opportunity to further the "footprint" of the IAAO in the state of New Jersey and this can only be done with more involvement from all of our members. If you have ideas on how we can move forward and strengthen both the New Jersey assessment function and the IAAO please do not hesitate to reach out.

IAAO available resources for members: Let's start with "Online Community-IAAO Connect". It is a great resource that the IAAO has put together to help make connecting, networking, interacting, and learning much easier on a global scale. Moving right along to the Paul V. Corusy Memorial Library, this is an un-

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derutilized resource here in New Jersey for IAAO members. Getting started using it is simple, 1st be a member, then go to the Library's link on the IAAO website and click on the "Research Assistance" link and you can use the "ask-a-librarian service" to help you with the rest! No need to try to look up something for hours... let them know what you are looking for, and they will do the rest. The last resource I wanted to highlight in this letter is the new online courses that are available. This is just one of the many ways the IAAO is helping to streamline and take our education into the future. Course offering online like Course 102: Income Approach to Value, or the online self-study course 300 that is now available. Please do not hesitate, go online and check all of opportunities for online courses today!

Please reach out to me for more details on future IAAO offerings or membership, or if you have any questions related to either organization, or would like to find out about IAAO Connect, IAAO national conference, or professional designations, please do not hesitate to email me. greg.nj.iaao@gmail.com stay tuned for our next IAAO update and looking forward to seeing and hearing from everyone at the League of Municipalities!





Click the NJIAAO symbol
above for more information

To make Submissions to
the Bulletin Contact us at
AMANJBulletin@Gmail.com

2021 Co-Counsel

•John Lloyd

•Peter Zipp

NJIAAO Report

By: Sue Davison, CTA, Secretary

In keeping with our mission statement, the NJIAAO is moving full speed ahead with assessment education.

Our thanks go to Alex Worth who has our website up and running. We post our education and registration forms on our website: “njiaao.org” and our Facebook page “New Jersey IAAO.”

We also need to recognize and thank the County Tax Administrators who forward our educational offerings to the assessors in their counties, AMANJ who sends our educational offerings to their membership, and the students who take advantage of the educational opportunities. We try to price the offerings within reason and our membership is offered discounts on the registration fees.

We successfully presented Course 101 Fundamentals of Real Property virtually this fall.

Kicking off League week in Atlantic City we have USPAP scheduled on

Monday, November 15th at the Hard Rock, with Joseph Palumbo, SRA (member of the Appraisal Board) instructing.

Wednesday November 17th at 9:00 AM our Annual Meeting and Elections will take place in the Brighton Ballroom at the Hard Rock. The slate of officers presented by the Nominating Committee include: President – Eric Zanetti; Vice President – Melissa Rockwell; Secretary – Sue Davison; Treasurer – Lou Belasco; Director 2-year term – Kevin Maloney; Director 1-year unexpired term – Amanda Rizzo.

The 2022 E Board will also include Ray Brown, our current president who moves to the position of Immediate Past President and Greg Hutchinson, our IAAO Representative. If anyone is interested in serving on committees in the organization, please contact one of the officers.

Following the Assessors Luncheon, the NJ-IAAO is sponsoring two hours of free assessment education with Mark Kenny, MAI, speaking on “Update on Retail Market Trends and ACLE information (Commercial Valuation) 2 CEU.

We’re closing out 2021 education with 5 CEUs offered at a December 7th Forsgate Seminar that include 3 hours of appraisal education. Marty Allen, Esq and Bill Steinhart, MAI lead off with “Tax Court- Why Appraisals Fail” in the AM followed by the two-hour NJ Appraisal Laws and Rules update presented by Joe Palumbo, SRA from the NJ Appraisal Board. An of course we’ll have the Forsgate Lunch in-between.

We’re kicking off the new year offering IAAO Course 102 – Income Approach to Value in January (registration deadline December 16th) and the Annual Forsgate Seminar will take place in March.

Keep in mind we will work with county assessor’s associations and county boards of taxation assisting with the scheduling of IAAO courses, seminars and workshops.

2021 Ken Beck Scholarships

By Michele Hennessey, Secretary AMANJ



The Ken Beck Scholarship Foundation was established to provide scholarships to the immediate family members of the AMANJ regular members in good standing, and retired or deceased members who were members in good standing at the time of retirement or death.

The scholarship is named in honor of Kenneth H. Beck who served as the Tax Assessor of Dover Township (now known as Toms River) in Ocean County from 1960 until his untimely death in 1984. In addition to being a long time regular member of the AMANJ, Ken served as Secretary from 1977 to 1984.

One of his passions as a member of the Association was education. It was Ken's belief that continual education, either through formal education or practical learning, can benefit everyone and he worked hard to make this happen. Ken served as Chairman of the Association's Education Committee and was a member of the Planning Committee of Continuing Education at Rutgers University.

To continue his work the AMANJ created the Kenneth H. Beck Scholarship Foundation in 1985. Initially, the Foundation assisted with the education of Ken's children. Subsequently, it provides assistance to the children of all AMANJ members, who are worthy candidates, to pursue career goals through higher education.

To date, the Foundation has awarded 167 scholarships totaling \$109,060.00.

The Kenneth H. Beck Scholarship application is available on the AMANJ's website. The application must be completed by the high school student and is due by May 1st. Applications can be mailed to Michele Hen-

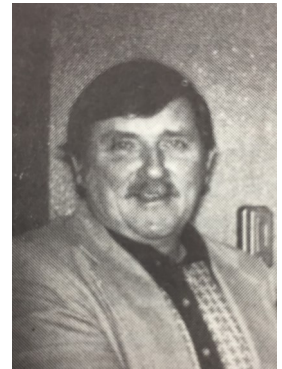
nessey c/o Tax Assessor's Office, City of Bayonne, 630 Avenue C, Bayonne, NJ 07002. In addition to the application, the applicant is required to submit a list of all the colleges/schools that applicant has applied to and the status of the applications, as well as the most recent transcripts of applicant's grades, S.A.T. scores and any other items listed on the cover letter, where applicable.

The applications, along with supporting documents, are reviewed by the Foundation members and scholarships are awarded annually.

The 2021 Ken Beck Scholarships were in the amount of \$800.00 each. The award was given to Philipp Seeger (son of Edward R. Seeger). We congratulate the recipient and wish him continued success throughout his college career and beyond.

The amount of the award varies from year to year, depending on the number of applicants and the amount of available funds.

The Foundation consists of nine members: the Standing Officers are the AMANJ Secretary and Treasurer, currently Michele Hennessey and Lee Ann Russ, along with one member from each of the seven Tri-County Districts, currently Ann Marie Obiedzinski, Tom Colavecchio, Brian Conover, Don Kosul, Karen McMahon, Tim Henderson, and Peter Barnett. Michele Hennessey currently serves as the Chairperson of the foundation.



Ken Beck

Scholarship application is available on the AMANJ's website.

[Ken Beck Application](#)

2021 Tri County Vice Presidents

- Atlantic, Cape May, Cumberland
Kevin Maloney
- Bergen, Hudson, Passaic
Patrick Wilkins
- Burlington, Monmouth, Ocean
Gregory Hutchinson
- Camden, Gloucester, Salem
Abrina Carson
- Essex, Morris, Union
Kevin Esposito
- Hunterdon, Sussex, Warren
Penny Holenstein
- Mercer, Middlesex, Somerset
Dave Centrelli



If you know of someone retiring, Please send details to...

AMANJBulletin@Gmail.com



Congratulations to our recent Retirees

Terri Paglione retired on August 1st from the City of Camden after serving as the tax assessor for 8 years. Terri started her career in 1982 as a real estate appraiser and then joined the assessing field in 1989 as the assessor of Tabernacle Township. She served several other municipalities as a part-time assessor until 1997. After working at the Division of Taxation for 3 year, she returned to assessing as the assessor of Mount Laurel Township. Terri worked for 39 years in property valuation and tax assessing, and now looks forward to traveling throughout North America in her RV.

Doug Kolton served as the Tax Assessor of Audubon Borough, Pine Hill Borough, Gibbsboro Borough, Medford Lakes Borough, Wrightstown Borough and Pemberton Borough during 1985 to 2021. He was a consummate professional throughout. Back in 1985, at the age of 25 he was the youngest assessor to be appointed in Camden County. He will continue to work as a appraiser.

Charles “Chick” Warrington served in the position of Tax Assessor for the Borough of Clementon since 1970, for over 50 years. Mr. Warrington was a long-time resident of the Borough of Clementon, and took pride in providing his services to his home town. Mr. Warrington served as President, and held other various offices for the State of NJ Tax Assessors' Association. Chick has also been active in the senior community and volunteered his time to many organizations. Mr. Warrington will be retiring from his lifetime of service on December 31, 2021 to enjoy time with his family.

Claire Psota was a Bergen County Tax Assessor for several years and worked as the full-time Tax Assessor for Englewood City as well as she was the part-time Tax Assessor for the Borough of Emerson. Prior to that, she was the Tax Assessor in the Borough of Franklin Lakes in Bergen County. Claire also held various positions within the Bergen County Assessors Association during her career.

Denis McGuire was a Tax Assessor for many years and worked part-time in several communities over his career including the five (5) that he was working for upon his retirement. They were East Rutherford, Lyndhurst, North Arlington and Rutherford in Bergen County and East Newark in Hudson County. – Tim Henderson

Lois Mazza retired June 30, 2021 after more than 25 years as the tax assessor for Hopewell Township, Greenwich Township and Shiloh Borough in Cumberland County. Lois is an admired friend and was a mentor to many in the assessment field, especially in the area of farmland assessment. Her knowledge, experience and friendship will be missed and we wish her well in retirement.

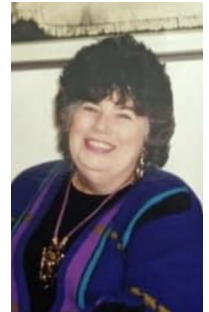


Thomas Riley, CTA, retired this year as Tax Assessor from Middlesex Borough in Middlesex County, after a long and productive career at the Division of Taxation and then as Tax Assessor for Middlesex Borough. We wish Tom all the best in his retirement and thank him for his contributions to our profession and for his many years of service

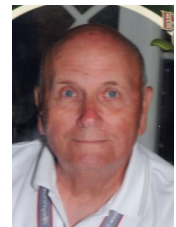
In Memoriam

It is with heavy heart that our Association is announcing the passing of our members. We are very proud to have worked with them. They supported our Assessing Community and will be missed.

Lynda Marchewka, 75, passed on June 25, 2021. She was a long-time resident of Barrington where she was politically active and was elected to Borough Council. Lynda enjoyed a long career with Camden County serving as a Freeholder's Aide and eventually retired from the Board of Taxation in 2018. Lynn was an Associate Member of our Association.



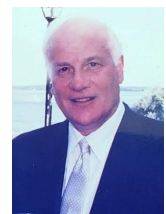
Martin George Blaskey, Jr., 86 passed away on October 13, 2021. He was employed as the Camden County Tax Administrator from 1975 until his retirement in 2002. He served in the United States Air Force during the Korean War. He worked for Gulf Oil as a sales-rep with territories on the east coast. Martin is a former member of the Waterford Volunteer Fire Company where he served as the Secretary and President. He later became an exempt fireman. He Graduated from Pierce School of Business in 1962 with a degree in accounting. He was a licensed realtor and had an office in Sicklerville NJ. He was active in the Democratic Party. He was elected to the Winslow Township School Board in 1962. He was elected to the Winslow Township Committee and served from 1968 to 1981. He was the first Deputy Mayor of Winslow Township. Martin was a member of the Wagon Wheel Gun Club and he was an avid golfer who had a membership for decades at the Pineland Golf Course in Winslow Township.



John Guercio, 85, passed away on Thursday, July 29, 2021. He was the Tax Assessor for Norwood for 45 years and Northvale for 43 years. John was a Licensed Registered Pharmacist. He owned Bald Eagle Pharmacy in West Milford and Paramus for many years. He also In his younger years he taught anatomy and physiology at Bergen Community College. In addition, John also authored a book, "The Power of VI", which he and his family were so very proud of. John was a devoted husband, father and grandfather and will be fondly remembered by all who knew him. To sum up his life in 3 words: Family God Kindness.



Ernie DelGuercio, 83, died September 6, 2021. He was most known to the assessing community as the founder and Chief Executive Officer of Appraisal Systems, Inc. which he founded in 1981. In that role, he was involved in the valuation and assessment of hundreds of municipalities in the State of New Jersey. He also served as an Assessor for thirty-four years, from 1972 to 2006. During that period of time he was employed by the Borough of Chester, the Township of Chatham, the Borough of Florham Park, the Township of Long Hill, the Borough of Mendham, the Township of Mendham, the Township of Millburn, the Township of Randolph and the Township of Harding. Over his life, Ernie was an accomplished athlete, artist, educator, and business builder, described by many as a renaissance man.



To Make
Submissions to
the Bulletin
Contact us at
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*The AMANJ is relying on you,
the reader, to aid us in our
future issues*

From the Editor

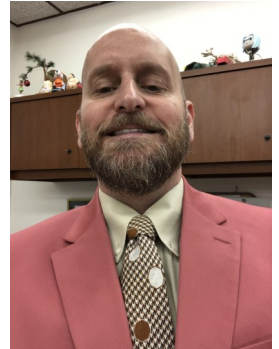
By Martin G Blaskey III, CTA, Editor

The Staff of the *Assessor's Bulletin* is proud to bring you the 2021 Fall issue. It is our goal to produce an informative newsletter that is relevant and useful to the members of the AMANJ and others.

In this issue, we have entries from the NJACTB, NRAAO, IAAO, NJIAAO, and the NJ Division of Taxation. We invite them to continue their support in future issues. There are links to resources that are a permanent part of the Bulletin.

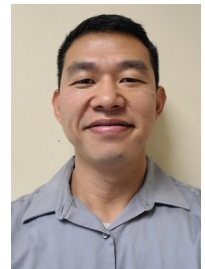
We want to extend our appreciation to all those who responded to our requests for contributions. Special thanks go out to Liz Simkins, Michele Hennessey, Marie Procacci, Diane Helsey and Pam Rosenberger.

The AMANJ is relying on you, the reader, to aid us in our future issues. If you have any ideas, or would like to contribute, you can contact us at AMANJBulletin@gmail.com.



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