

New Jersey



Assessors

Bulletin



MEMBER
International Association
of Assessing Officers

VOL. 10 No. 10

Association of Municipal Assessors of New Jersey

MAY, 1973

20TH ANNUAL RUTGERS CONFAB FOR ASSESSING OFFICERS

Hickman Hall, on the Douglass College Campus, will again be the scene of the Annual Rutgers Conference for Assessing Officers. It will start on Tuesday, June 19th and extend through Friday, June 22nd.

This year the Workshop, which will have five sessions, will be repeated to enable one to attend more than one course. The subjects will be: P.U.D., Bulkheads and Waterfront problems, Farmlands, Exemptions, and Income Property.

Assessors are asked to bring along their Handbooks because long awaited updatings will be discussed by the branch of the Local Property Tax and Public Utility Bureau headed by J. Henry Ditmars.

Other important topics to be heard are: Updating Assessments by Data Processing, Base Year vs Annual Reassessment, Leo Rosenblum or Saul Wolfe will discuss recent court decisions, and Sid Glaser, Director of Taxation, will speak at a look into the future as to the effect of new legislative bills pertaining to assessment.

The Assessors' General Meeting will be held on Thursday evening at which time the elections of a President-Elect will take place. The choice of the nominating committee is Pat Corbett, Camden Assessor. Names of additional nominees should be sent to Secretary Bill Bailey, East Brunswick.

Any Assessor desiring to express his opinion on any assessing topic will have the opportunity to do so at the "Sounding Board." This is a period when he can address the conference from the podium. All articles must first be submitted for programming to Walter Salmon, Assessor, Municipal Bldg., Moorestown, N.J. 08057.

SUPREME COURT DECISION

In the Township of Willingboro vs. Burlington County Board of Taxation case, the N.J. Supreme Court held a county board should not automatically assign a 100% ratio to revalued and reassessed districts.

I DON'T CARE WHO RAISED
TH' TAX RATE, I'M TAKIN'
IT OUT ON YOUR HIDE!



FARMLAND LAW DEFENDED

New Jersey's agricultural community has come out with a detailed analysis and answer to a critical report on the Farmland Assessment program in the state, calling the recent report of Princeton's Center For Analysis of Public Issues "amateurish, grossly inaccurate, full of distortions, and highly deficient in both research methodology and presentation of facts and conclusions".

The agricultural report, which was prepared for the Coordinating Committee to Save Open Space in New Jersey by economists and other experts at the College of Agriculture and Environmental Science, Rutgers - The State University, the New Jersey Farm Bureau, and the New Jersey Department of Agriculture, seriously questions the credibility of the Princeton Center as a research organization based on the quality of its report on Farmland Assessment program.

In direct contradiction to the findings of the Princeton group, the agricultural report calls the Farmland Assessment Act "a record of outstanding success" in reducing the rate of loss of farmland from nearly 1,000 farms per year prior to the passage of the Act, to less than 200 a year at present; or an average loss of 66,000 acres a year from 1962 to 1967, to an average of 10,000 acres during the past three years.

The authors of the agricultural report believe that the conclusion in the Princeton report that some \$48-million in taxes not collected from farmland owners annually is being shifted to non-farm property owners is a "gross exaggeration, based on faulty methodology, making use of assumptions that are not justified by the facts; and ignoring other important facts." The report includes a detailed analysis of the facts from the assessor's official records in Montgomery Township in Somerset County, prepared at the request of the Coordinating Committee, which shows the figures in the Princeton report to be 83 percent too high in calculating the loss of ratables due to farmland assessment, and overstated by 38 percent the tax dollars shifted for each \$25,000 in assessed property value.

While the Princeton report shows that the Farmland Assessment Act has resulted in an annual subsidy of \$48-million to farmers and land speculators, the agricultural report contends that New Jersey farmland owners are still paying the highest taxes per acre of any such property owners in the nation; and that the remaining farmers in New Jersey are still paying more than their fair share of the total tax load in the state.

Municipal Service Bureau

373 North Avenue, Dunellen, N. J. 08812
PHONE 968-0962 DAN TABLER

EVERYTHING

FOR THE

ASSESSOR

This is a New Jersey business owned and operated by the former Tax Assessor of the Borough of Dunellen.

SAUL WOLFE

Former Newark Assessor has been appointed attorney for N.J. Assessors Association.



ANNUAL TREASURER'S REPORT

NET CONDITIONS

November 17, 1971	\$11,706.51
Balance in Checking Account	
November 17, 1971	\$ 5,968.66
INCOME	
Regular Membership Dues for 1971	\$ 150.00
Regular Membership Dues for 1972	7470.00
Associate Membership Dues	1550.00
Bulletin Ads	1375.00
Interest Income	575.00
S.M.A.	1145.00
Annual Outing	2451.00
Rutgers Conference Fund	122.00
Miscellaneous	119.26
Total Expenses	\$14,957.26

EXPENSES

Bulletin	\$ 1297.87
President's Expense	1058.29
Postage	298.35
Meetings	1033.37
S.M.A.	1401.82
Sec'y. & Treas. Expense	1000.00
Printing	717.01
Annual Outing	2250.52
Legal Expense	850.00
IAAO	525.00
Atlantic City Convention	370.79
Membership Plaques	806.15
Miscellaneous	632.66
Total Expenses	\$12,041.83

Transfer of Funds from Checking to Savings Account	\$5,000.00
November 15, 1972	Balance in Checking Account \$3,834.09
	Balance in Savings Account 5,666.28
	Certificate of Deposit 5,000.00
	Al Weiler Fund 134.93

November 15, 1972	NET CONDITION	\$14,685.30
-------------------	---------------	-------------

Respectfully submitted
William A. Brewer, Treasurer

1972 Treasurer's Books audited 3-9-73 by Ralph W. Todd.

THIS AND THAT

Governor William T. Cahill has submitted the name of Anthony Cilento of Hoboken as a member of the Hudson County Board of Taxation.

* * *

Mrs. Angela J. Szymanski, C.T.A., former assessor of Middlesex, N.J., has been appointed Secretary of the Middlesex County Board of Taxation.

* * *

Selected assessors will take part in a mock appeal at the County Boards' Symposium on June 6, 1973. The appeal will be based on the income approach.

It will take place at Douglass College and will be for the benefit of the attending County Boards.

* * *

The Bergen County Tax Assessors Association will hold its annual dinner at Moonachie on May 18th.

* * *

A meeting of the Northeastern Regional Conference Planning Committee was held on May 11th. They discussed plans for the 1974 conference which will be held at Great Gorge, N.J. Five New Jersey Assessors attended.

* * *

Boonton assessor Louis C. Pisacane, C.T.A., was elected president of the Morris County Assessors Association at the regular meeting of the group held in Butler. Pisacane becomes the tenth man to lead this organization and was installed April 27th.

Other elected officials are: 1st V. P. — Harold Baumwoll (Rockaway Twsp.); 2nd V. P. — Gloria Cross (Mt. Olive Twsp.); Treas. — Frank Duplissis (Wharton); and Sec. — Charles J. Feminella, Jr. (Randolph Twsp.).

* * *

The Assembly passed a bill sponsored by Senator Wayne Dumont setting tighter definitions of what constitutes farmland. It was designed to help correct inequities and still preserve the rights of farmers.

* * *

Sidney Glaser, Director, Division of Taxation, has sent a letter to mayors of all municipalities in New Jersey asking that appropriate action be taken to abide by Chapter 44, Laws of 1967, in the event an uncertified person be appointed or elected tax assessor.

* * *

Assemblyman John Fay has introduced legislation aimed at closing loopholes in the Farmland Assessment Act. His bill would eliminate gentlemen farmers, corporations and speculators and grant tax relief only to those whose principal business is farming.

* * *

HIGHLIGHTS

(Executive Meeting held on March 15, 1973)

President Walter Salmon attended a hearing in Trenton on the "Conflict of Interest Law." The Association did not take a position on the question but asked to have representation in writing the bill.

John Murray has asked county presidents for suggestions on updating and revising the sales ratio study.

Bill #1158 appears to be ineffective at the present. President Salmon congratulated the Association on its contribution to bring this about.

Bergen County is going on a base year in 1974.

Director Sid Glaser requests the removal of the residency requirement for Assessors.

Dick Dann asked for comments on an assessor serving two towns.

Pat Corbett reported that new courses will be offered at the Rutgers Conference.

Charles Fouguet reported we will have 75-100 affiliated members.

Bob Ebert asked for nominees for the Al Weiler Award.

Members are urged to fill out membership cards and send them to the Secretary.

Members should study the following bills and express their opinions: A-791, S-1203, A-1288, S-4, 1262, 1264, 1289 & 1294. They all affect assessing.

Bill Bailey.

Wisconsin is reviewing three Legislative Bills pertaining to church properties. One would eliminate all exemptions for church property. One would limit the exemptions to the actual place of worship, classrooms, offices and conference rooms and a reasonable parking area. The third would remove exempt status on parsonages not contiguous to the church lot.

* * *

Tax Assessors

Tax Sheet Binders — Loose Leaf
Machine Forms
I.B.M. Continuous Forms
S.C. 65 Forms
New Exempt Property Sheets
All Back Sheets

We manufacture all forms for the Tax Assessor to new state requirements. SEND US YOUR PRESENT SHEETS and we will call and go over revisions.

GEORGE W. MILLER & SON
THE MUNICIPAL SUPPLY HOUSE OF NEW JERSEY
Palisades Park, N. J. 07650 Phone 944-1010
Special Mailing Box 33 Free U.P.S. Delivery

The IAAO Convention will be held at Miami, Florida on November 4-8

IAAO URGES ACTION ON TAX REFORM

Bernard F. Shadrawy, CAE, President of IAAO and Chairman of the Assessors Board of Review for the City of Boston, on behalf of the International Association of Assessing Officers urged that legislative action be taken immediately to improve assessment administration practices.

He also stated that agencies that create exemptions should reimburse the local communities for lost revenue instead of putting the burden on non-exempt taxpayers.

He went on to say that only eleven states require training or certification for local assessors.

Shadrawy also called attention to the rapidly developing area of computer assisted valuation and assessments.

He noted that a property tax reform bill has been introduced in Washington by Senators Edmund Muskie and Charles Percy.

A successful life is not an easy life. It is built on strong qualities, sacrifice, endeavor, loyalty and integrity. — Brandon.

LATE TAX BILLS

The Senate unanimously approved Governor Cahill's recommendations for changing Senator Alfred Beadleston's bill to give additional time to taxpayers who wanted to file tax appeals because their tax bills were received late.

The amendments were approved 35-0.

The change would require taxpayers filing late appeals to prove in writing that their tax bills arrived later than August 15.

REALTY APPRAISAL CO.

A NEW JERSEY ORGANIZATION
DEDICATED TO SERVING NEW
JERSEY ASSESSORS.

- Over 130 Revaluations
- Full Time Skilled Staff
- Exclusively in New Jersey

For Brochure and Qualifications, Contact:

REALTY APPRAISAL CO.

4912 Bergenline Avenue
West New York, N. J.

UNION 7-3870

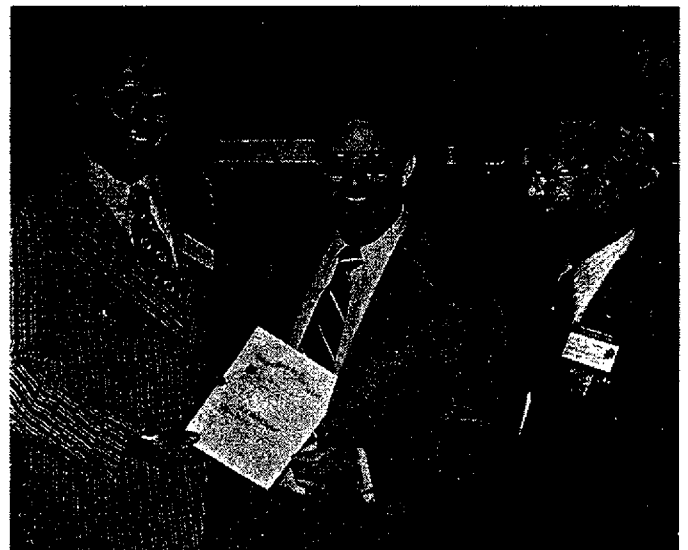
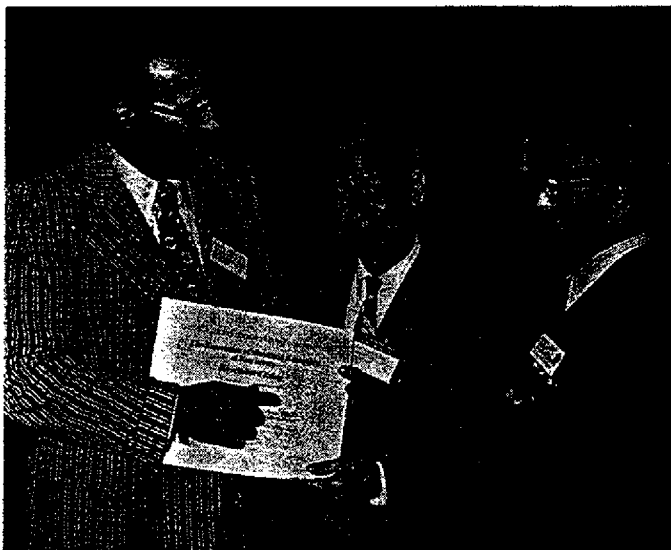
UNION 7-0015

Municipal Revaluation for Assessment Equalization

According to the Nationwide Building Society prices in Britain for new houses rose an average of 47% last year. Older homes were up 41%.

Many fail to recognize opportunity because its favorable disguise is hard work. — Taternar.

1972 AWARDS



Association of Municipal Assessors of New Jersey

NEW JERSEY ASSESSORS BULLETIN

P. O. Box 187, New Brunswick, N. J. 08903 — (201) 545-4700

Quarterly Publication

OFFICERS

President — Walter Salmon
 Vice Presidents — Kenneth Beck
 Joseph Krupinski William Brewer
 Richard Dann Ed Coll
 Michael Heaney Pat Corbett
 Secretary — William T. Bailey
 Treasurer — Charles Taylor
 Sergeant-At-Arms — Robert J. Smith

EDITORIAL BOARD

Louis Schick, CTA — Editor

Walter W. Salmon, SMA

Wm. A. Brewer, SMA

ONE MAN'S OPINION

One of the most widely discussed U.S. Supreme Court decisions has been that which held unconstitutional the use of property taxes to finance public education.

This ruling, however, has no bearing on decisions rendered by state courts where they have been based on state constitutions rather than federal. Those states affected in this manner are California, Minnesota, New Jersey, Arizona, Wyoming and Kansas.

The role of the assessor in New Jersey does not necessarily have to change if the state upholds the opinion of Superior Court Judge Theodore I. Botter. Judge Botter ruled that the legislature find an alternative in funding public education.

Someone will be needed to levy assessments for county and municipal purposes and the tax reform package defeated in Trenton last July spoke of a broad-base state tax in addition to an income tax to supplement the school tax as we now know it.

What could conceivably occur is that the life of the assessor might be made a little brighter if a change is made.

Most taxpayers do not complain about their assessments. Their concern is the dollars they have to pay to the municipality.

This determination is made primarily by the local budget.

If the tax rate were decreased by about 60% and the burden of the schools shifted to the state, I believe there would be less complaining to the tax assessor.

In any event, the time is not too far away when we will know which way to turn.

Lou Schick

Gov. Cahill has given up on his tax reform program which called for lessening local property taxes through a state income tax.

The Governor aimed at relieving property taxes through a state take over of all operating school costs.

SIGNS OF THE TIMES

New York City Tax Commissioners have been directed to state in writing their reasons for granting certain reductions in assessment in all cases unless the reason was immediately apparent.

The tax assessment system came under fire by the State Commission of Investigation and this change is a result of its findings.

* * * *

The N.J. Senate approved three bills prescribing qualifications for members of County Boards of Taxation. They are: 1) Would require that at least one member of a three man board be a C.T.A. and at least two members of a five man board be likewise certified.

2) Regulations and procedures governing all boards of taxation would be standardized.

3) Procedures for adjusting taxable values of property would be established.

The measures were sent to Governor Cahill for his signature and would become effective Jan. 1, 1974.

John W. Garger, Acting Assessor, has been appointed assessor for the Township of Washington.

EDP at MDP

For over 12 years we have been providing EDP Service to Assessors and Collectors.

Now over 35 municipalities rely on us for Computer Services.

We invite you to discuss the quality of our service with our CUSTOMERS.

MANLEY DATA PROCESSING COMPANY

Telephone: 201-843-5005

Paramus, New Jersey 07652

THE ABC'S OF ASSESSING

 <p>Is for the ANGRY ONES who take up so much time.</p>	 <p>Is for the B-----S who holler for a dime.</p>	 <p>For all COMPLAINING about what is wrong or right.</p>	 <p>Is for DIPLOMACY when you'd really rather fight!</p>
 <p>For every EFFORT to make the taxes fair</p>	 <p>For the constant FIGHT you wage to try and keep them there.</p>	 <p>For the GRIPERS who complain without pause</p>	 <p>For the HELL they so constantly cause.</p>
 <p>For those short INTERVALS when all is peace and quiet</p>	 <p>For the JACKASS who barges in and tries to start a riot.</p>	 <p>For assessment KNOWLEDGE which must be used with facts</p>	 <p>For all the LOUDMOUTHS who swear their homes are shacks.</p>
 <p>For the MISTAKES you make when you assess a house.</p>	 <p>For all the NAMES you're called for being such a louse.</p>	 <p>Is for the OFFICE FORCE who help you stand the gaff</p>	 <p>Is for the PATIENCE of that good and loyal staff.</p>
 <p>For all the QUESTIONS you must answer every day</p>	 <p>Is for REMAINING calm no matter what they say.</p>	 <p>Is for THE SAINTED ONES who say they're satisfied</p>	 <p>For the TERRIBLE TEMPERED Ones-we'd like to see them fried</p>
 <p>Is for UTOPIA where we'd all like to go</p>	 <p>Is for VACATION if we only had the dough.</p>	 <p>For THE WHY and WHO and WHAT and WHEN</p>	 <p>To mark the beginning and X to mark the END.</p>
 <p>Is for YOU may your years be many</p>	 <p>Is for ZERO no problems, no cares, not any!</p>	<p>HUNNICUTT AND ASSOCIATES INC. COMPLETE REVALUATIONS TAX MAPS MANUALS CONSULTANT SERVICE DATA PROCESSING Executive Offices 433 FOURTH ST. NORTH ST. PETERSBURG, FLORIDA 33731</p>	

IDEA BY DON LA BRANT
PINELLAS COUNTY (FLA.) TAX ASSESSORS OFFICE

CARTOON BY "BALDY"
CARTOONIST FOR ATLANTA CONSTITUTION

NORTHEASTERN REGIONAL CONFERENCE OF ASSESSING OFFICERS

The 1973 Northeastern Regional Conference will be held on June 10-14 at Halifax, Nova Scotia.

Joe Reilley, Nutley Assessor has arranged a package plan for traveling and lodging on a group basis.

The plan provides for four nights and five days at the Lord Nelson Hotel which is 15 minutes walking distance from conference headquarters.

The plan includes round trip airfare in and out of Newark, connecting in Boston for a short layover; transfer between the airport and hotel at Nova Scotia; baggage handling; and tax, including the new security surcharge.

Proof of citizenship is required.

Cost of the trip is \$171.48 per person for double occupancy and for those who wish to go on a single basis the cost is \$196.48.

For reservations contact Joe Reilley, Municipal Building, Nutley, N.J. as soon as possible.

Things may come to those that wait but only things left by those who hustle. — Lincoln.



**THE J. M.
CLEMINSHAW CO.**

1601 Brookpark Road
Cleveland, Ohio 44109

New Jersey Regional Office:
117 Meadowbrook Drive
North Plainfield, N. J.
07062

Phone: 201-754-4844

Specialists in The Revaluation of MUNICIPALITIES for *Local Tax* *Equalization Purposes*

The J. M. Clemminshaw Co. has devoted over forty years to helping the Assessor achieve tax equalization of real, personal and public utility properties, as expertly and fairly as humanly possible. The experience of over one hundred fifty appraisers in the revaluation of over three hundred towns, cities and counties in twenty-six states is available to you at a cost that is extremely low in comparison with the benefits received.

Our brochure and descriptive literature
is available upon request.

YOUR INQUIRY IS CORDIALLY INVITED

"Public Appraisal Service Is A Public Trust"

COME ONE-COME ALL

The Annual N. J. Assessors Association outing will be held on July 26th at the Manasquan River Golf Club, Brielle, N.J.

There will be golfing, fishing, swimming, card playing, a trip to Monmouth Race Track for optimists and a superb dinner.

Fishing will take place at two points. Those fishing from Waretown can get details from Clarence Delgado at 201-444-5500 and those fishing out of Brielle can call Bob Petralla at 201-372-2064.

Race Track details can be gotten from Al Parenteau at 201-462-7902.

Dinner will be at 8:00 P.M. and will cost \$13.00 which will include an open bar.

Two rooms will be reserved at the Beacon Manor, Bay Head, for swimmers.

Prizes galore will be given to lucky participants.

Chairman for the affair is — J. Arthur Gaylord, 201-322-8236.

ASSEMBLY ESTABLISHES TAX COURT

A bill sponsored by Republican Leader Richard De Korte creating a tax court to replace the State Division of Taxation was passed by the Assembly.

The court will consist of five full time judges who would be subject to the rules of the Supreme Court.

The judges would have to be attorneys with at least 10 years of law practice in New Jersey and they would be appointed by the Governor in equal numbers from different political parties.

Their first term would be for seven years.

Also, taxpayers could appeal directly to this court if the appeal exceeds \$100,000.

TAX COMMITTEE FORMED

The New Jersey League of Municipalities has formed a special committee to study tax matters.

Chairman of the committee is George Hagemester of Sparta, who is also president of the League.

The first meeting, held last month, was attended by assessors, collectors, members of the League and Frank W. Haines, a member of the New Jersey Taxpayers Association, who acted as Special Consultant to the committee.

Those assessors who attended were Walt Salmon, Assessors Association President; James Reeves, Chairman of the Assessors Legislative Committee and Saul Wolfe; Assessors Attorney.

Assessors Mariott Haines and Russ Wilson also attended but represented the League of Municipalities rather than the Assessors Association.

ASSESSOR-COMPUTER INFORMATION SYSTEMS

ACIS

Variable Path Analysis
Cost, Market & Income Data
Econometric Correlation

ALL CLASSIFICATIONS OF PROPERTY

PERSONNEL AND SERVICES AVAILABLE
FOURTH GENERATION ORIENTED IN COMPUTER TECHNOLOGY

Systems Managers, Counselors and Analysts
Programmers, Overseers and Supervisors
Full Complement of I/O Technicians

- FEASIBILITY STUDIES
- SPECIFICATION WRITING
- SYSTEMS DESIGN
- RETRIEVAL PROGRAMMING
- MIS IMPLEMENTATIONS
- REGRESSION MODELS
- IDENTIFIER CODING
- BILLING & ACCOUNTING

Associated Surveys Co.

1350 Route 23, Wayne, New Jersey 07470 (201)696-4300
1901 Lendew St., Greensboro, N.C. 27408 (919)273-1785

Personable Professionals

Authoritatively recognized as one of the foremost firms
specializing in revaluations and related services.

We Respond to Your Needs

Professional Assessors

- Recognize -

GROWTH, RISING VALUES
NEW CONSTRUCTION
ADDITIONS

- Obtain -

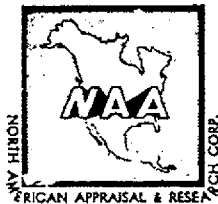
FULL VALUATION THROUGH
REVALUATIONS WHICH
**REDUCE TAX RATES
MEET RISING BUDGETS**

That is why our services have grown
to 150 municipal contracts

Municipal Revaluations, Inc.

MAIN: 120 Main Street, Avon, N. J.

BRANCH: 124 West State Street,
Trenton, N. J.



**North American Appraisal
& RESEARCH CORP.**

Revaluation and Appraisal Services

- ★ COMPLETE REVALUATIONS
- ★ INDIVIDUAL APPRAISALS FOR
ADDED ASSESSMENTS & DEFENSE
- ★ ANNUAL MAINTENANCE

- ★ TAX MAPPING
- ★ DATA PROCESSING
- ★ CONSULTATION

210 E. Route #4, Paramus, N. J.

201-843-0350

Association of Municipal Assessors of New Jersey

NEW JERSEY ASSESSORS BULLETIN

City Hall, New Brunswick, N. J. 08903

**BULK RATE
U. S. Postage
PAID
New Brunswick, N.J.
08903
Permit No. 259**

MR. BERNARD MARX
430 PROSPECT PLAZA
LITTLE SILVER, NJ

07739