

New Jersey



Assessors

Bulletin



MEMBER
International Association
of Assessing Officers

VOL. 10 No. 11

Association of Municipal Assessors of New Jersey

AUGUST, 1973

Report To Tax Committee

The following points were made to the Special Tax Study Commission of the N. J. State League of Municipalities by the N. J. Association of Municipal Assessors in a statement of position.

(1) The association opposes any legislature similar to, or in any variations similar to, Senate Bill 1158.

(2) The Director of the Division of Taxation should be given specific authority to remove any assessor from office and to deny any person to hold such office if that person is not a C.T.A.

(3) The Assessor's office should not be combined with the Tax Collector's Office or any other office.

(4) The responsibility and administration of Senior Citizen and Veteran Exemptions should be with the assessor. A list of applications received during the year shall be given monthly to the Tax Collector.

(5) Sufficient personal should be given to assessors to make a competent study of sales.

(6) The Association recommends a review of N. J. S. A. Title 54 as it relates to real property taxation, to strengthen the law rather than introduce legislation that is difficult or impossible to administer.

(7) The residency requirement for Assessors should be eliminated.

(8) The present method of assessing pipelines should remain.

(9) County Tax Board members should meet qualifying requirements.

Atlantic City Conference

The 1973 New Jersey State League of Municipalities Annual Conference will be held at Chalfonte-Haddon Hall, Atlantic City on November 13 thru 16.

The assessors activities will take place Wednesday, Thursday and Friday.

Hotel reservation applications have been mailed to assessors by the League and they should be completed as soon as possible in light of the fact that another major convention will be meeting in Atlantic City at the same time.

**...THREE BATHROOMS? ER, WELL
YES WE DO, BUT IT DOESN'T SEEM
RIGHT TO CHARGE FOR MORE THAN
ONE...WE ONLY
USE ONE AT A
TIME!**



ELIZABETH MUST REVALUE

The Elizabeth City Council lost their bid to refuse to undertake the local property tax revaluation ordered six months ago by the Union County Tax Board.

The decision was sought by the State Attorney General's office on behalf of the county board and Superior Court Judge John A. Ackerman ruled that the city must comply with the county board's order.

Councilman Joseph E. McGlynn spoke out against the revaluation by saying he thought it would put an unfair burden on private homeowners who are improving their property.

Tax Assessor John Mottley disagreed with this theory and pointed out Elizabeth's ratio was down below 70%.

Mottley is now in the process of selecting a firm to do the job. Elizabeth has about 20,000 line items.

The mark of achievement is not determined by how many things can be started but by how many can be finished.

OREGON SAYS "NO"

Voters in Oregon have decided against a new form of taxation and will keep the local property tax as the major source of funds for public schools.

The voters rejected almost 3 to 2 a proposal that would have made the state responsible for 95 percent of the schools' operating costs, including teachers' salaries and instructional expenses. School construction and transportation would have remained a local responsibility.

The proposal had the support of legislators, organized labor, educational associations and civic groups but was opposed by most business and industrial leaders. More than 58 percent of the persons who went to the polls voted against the plan.

Opponents to the plan said it would destroy local control of the schools.

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EVERYTHING

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110 YEARS OF SERVICE



Arthur Smith, right, retiring Assessor of Penns Grove was presented with a plaque by Arthur Shalick, Pittsgrove Township Assessor at a testimonial dinner given by the Salem County Assessors' Association.

Mr. Smith, who is 88 years old, retired after 57 years of public service. Mr. Shalick, 81, has been an assessor for 53 years.

The more arguments you will win, the fewer friends you will have.

ARTICLES WANTED

The Bulletin welcomes opinions from Assessors but please be guided by the following:

1. Don't use no double negative.
2. Make each pronoun agree with their antecedent.
3. Join clauses good, like a conjunction should.
4. About them sentence fragments.
5. When dangling, watch your participles.
6. Verbs has to agree with their subjects.
7. Just between you and I, case is important too.
8. Don't write run-on sentences they are hard to read.
9. Don't use commas, which aren't necessary.
10. Try to not ever split infinitives.
11. Its important to use your apostrophe's correctly.
12. Proofread your writing to see if you left any words out.
13. Correct spelling is essential.

If you want to get along, you go along.

Appellate Court Reverses Division of Tax Appeals

South Brunswick Tax Assessor Ed Renk and the County Board of Taxation were upheld in their opinion by a decision of the Appellate Court relative to a "fallow land" Farmland Assessment case.

A taxpayer, the K.M.C. Holding Company, appealed a rollback assessment in South Brunswick. The property under appeal was, actively used for agricultural purposes in 1966 and 1967 so was assessed under the Farmland Assessment Act of 1964.

However, in 1968 there was a cessation of agricultural use and all other use and the land remained vacant. The Township assessed the rollback taxes on the property for the years 1966 and 1967.

The major question at issue was whether there was a change in use. The petitioners claimed the maintenance of vacant land in an open space is one of the purposes of the Farmland Assessment Act.

The Middlesex County Board of Taxation denied the petitioners appeal but the Division of Tax Appeals ruled that the property in question had been used for agricultural purposes in 1966 and 1967, that in 1968 it remained fallow and was not assessed under the Act for that year. The judge found no change in use and therefore said the land was not subject to rollback taxes for 1966 and 1967. However, it was to be assessed and valued in 1968 in the same manner as other real property in the taxing district.

The Appellate Division of Superior Court of New Jersey reversed the judgement of the Division of Tax Appeals and reinstated the judgement of the Middlesex County Board of Taxation.

The Division said that the intended goals of the Farmland Assessment Act are to encourage the agricultural economy within the state and afford active farmers a modicum of economic relief and, incidentally, to benefit the public by maintaining open spaces and preserving the beauty of the countryside. It accomplishes these objectives by giving special tax treatment to only those lands actively devoted to agricultural or horticultural uses.

Life has no rehearsal days in it. Each day must be filled up with its appointed work.

I.A.A.O. President Bernard F. Shadrawy: "It is particularly disturbing that the majority of the states continue to use property tax exemptions as a method of producing tax relief. This only undercuts the tax base and increases the burden on the non-exempt tax payers. The I.A.A.O. has urged that when an exemption is granted the agency creating the exemption should reimburse the local jurisdiction for the revenue lost."

PRESIDENT ELECT



John Murray, Tax Assessor in the township of Millburn, was elected to the new post of President Elect at the open executive meeting of the state assessors held at Hickman Hall during the conference for Assessing Officers.

John has been in assessing since 1954 and has served on various committees relating to assessing that are too numerous to mention.

At Rutgers he has completed R.E. 1, R.E. 2, Real Estate Law and Property Management.

John has also completed assessing courses sponsored by Rutgers University that include Principles of Municipal Assessing 1 and 2, Principles of Municipal Assessing Conference Courses, Introductions of Local Planning and he successfully completed "Principles and Techniques of Residential Appraising" at Upsala College.

John is a C.T.A., S.M.A., S.P.A. and S.R.A.

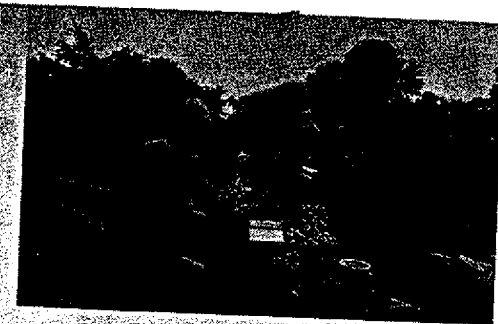
The I.A.A.O. International Symposium on Property Tax will be held at the Hague, Amsterdam, Brussels on September 30 - October 8, 1973. The cost for 9 days and 7 nights, double occupancy is \$465, single occupancy is \$515.

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ASSEMBLY #1266

The 195th Legislature has created an act that is sure to cause considerable consternation in communities throughout the state.

It concerns tax appeals and establishes certain rebuttal presumptions relating to cases of alleged discriminations and amends R. S. 54:3-22 and R. S. 54:4-62 and section 15 of charter 161 of the laws of 1946.

It states in part "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."

(Note: Ratio for this purpose is the unweighted ratio and common level range is 15%.)

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

"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.

"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 Taxation pursuant to chapter 2, laws of 1971 (C. 54:1-35 35 et. seq.)"

It would be advisable for all assessors to get a copy of this bill.

No matter whether you are on the road or in an argument, when you see red it is time to stop.

WE WIN ONE

The Appellate Division of the State Superior Court has upheld a Hudson County Superior Court decision ruling that North Bergen owes former tax assessor Robert B. White three years back pay.

The court said White had been dismissed illegally in 1969 by the local administration.

White was charged with misstating his qualifications when interviewed for his job and practicing politics during business hours.

White said his dismissal stemmed from his refusal to give tax concessions sought by the ad-

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Municipal Revaluation for Assessment Equalization

COURT SETS 1975 AS DEADLINE FOR SCHOOL AID FINANCING

The New Jersey Supreme Court gave the Legislature until December 31, 1974 to devise a new system for financing public schools in the State. The court said the new program must go into effect by July 1, 1975 or face further court intervention.

According to the court, the present system of school financing is unconstitutional because it fails to provide a thorough and efficient schooling for many of New Jersey's public school pupils.

In its 60 page decision the court suggested no alternative to replace the property tax which is the chief means of support for education.

Legislative leaders all agreed that this would be one of the major problems facing the new governor because only strong leadership in Trenton could insure legislative action.

Since the Supreme Court's decision is based solely on the state constitution, no appeal to the U.S. Supreme Court was anticipated, but the Legislature has decided to ask the court to reverse the decision.

IAAO AWARDS PROGRAM

Awards for IAAO members for 1973 will be made in the following categories: Most Valuable Award (Presented for promoting IAAO); Donehoo Essay Award (Written on any topic dealing with assessment administration); Zangerle Award (Best bulletin or newsletter); "I" Award (A—Public information B—Ideas in office procedure); "M" Award (Recruitment of new members); McCarren Award (For the state representative who did most for IAAO); Barnard Award (Most outstanding article on assessment published in the Assessors Journal); Outstanding CAE Award (CAE who did most for IAAO's CAE program).

For further details contact Joe Krupinski, Teaneck.

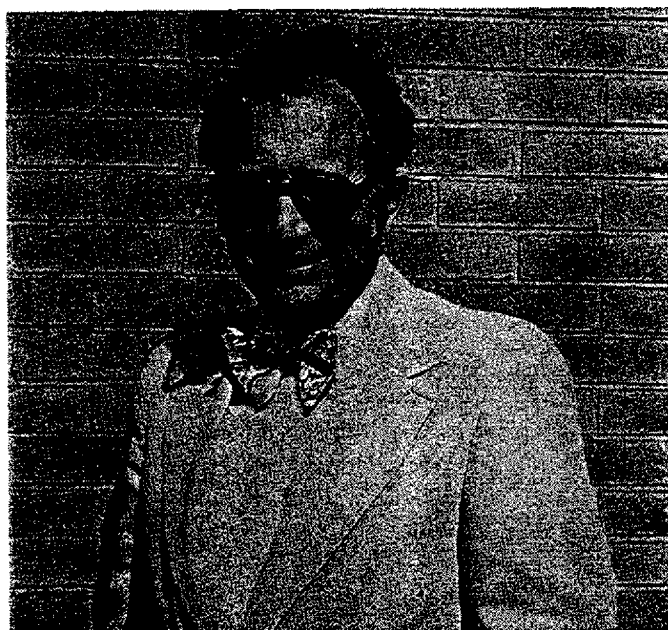
IT'S ABOUT TIME

The possibility that cities are paying an unfair burden of county taxes because of inflated property sales by Veterans Administration and Federal Housing Administration loans was voiced by a state appeals court.

The court said a thorough study is needed and could result in the conclusion that V.A. and F.H.A. sales should be excluded from the list of usable residential sales.

The Appellate Division of Superior Court ruled in favor of the city of Newark in ordering the study. If the 24 sales in question are voided because of Veterans or Federal House loans it would result in a savings of about \$85,000 to the city.

C A E



Bertram R. Brown, Director of Property Taxation, City of East Orange since 1970, has received the CAE designation from the IAAO.

Mr. Brown also holds the designations of CTA, MAI, SRPA, ASA, and IFAC.



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Hearing Ordered on Utility Tax

A state appeals court ordered a new hearing to determine if the Public Service Electric & Gas Company should pay more than \$1.1 million in property taxes for 1971 on land that is the site of a proposed nuclear power plant.

The Appellate Division of Superior Court ruled that Salem County Tax Board had arrived at the figure without following the required procedures.

The court remanded the case to the State Division of Tax Appeals to determine if the property tax should be increased. The appeal was brought by communities in the county that charged that Public Service had been under taxed.

A pint can't hold a quart. If it holds a pint, it is doing all that can be expected of it. — Deland.

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Forty experts took part on a panel sponsored by seven major civic groups. They concluded property tax assessments are bad; most properties are assessed too low; assessment rolls should be publicized; assessment appeals should be made easy; and 90% of homeowners believe they are getting the best of a bad deal.

* * * * *

Former assemblyman John F. Evers of Passaic County, who resigned his seat to help run Governor Cahill's unsuccessful campaign for renomination, was appointed a part time judgeship in the state division of tax appeals.

FRATERNAL EXEMPTIONS

The Appellate Division of Superior Court upheld a ruling of the Division of Tax Appeals that declared Masonic Temples should not be exempt from property taxes.

The decision said, "Masonry is a private fraternal society not organized for the exclusive purpose of raising the moral and mental improvement of men, women and children."

On the other hand, Superior Court Judge John A. Ackerman has not as yet issued a decision on whether to deprive a Rutherford Elks Lodge of its tax exemption on the grounds that the Elks membership policies excludes blacks.

An Elks Lodge in Nutley was initially involved in this suit too, but withdrew because the municipal officials cancelled its tax exemption.

Rutgers Conference Held

The Twentieth Conference for Assessing Officers was held June 19-22 at Douglass College and attended by about 150 assessors and people in related fields.

The program is presented annually by Rutgers University in cooperation with: Association of Municipal Assessors of N. J.; N. J. Local Property Utility Branch; N. J. Association of County Tax Board Commissioners and Secretaries and the N. J. State League of Municipalities.

Photographs taken at the conference can be seen on the centerfold. Those wishing to obtain extra copies may do so by calling the Editor. More pictures will be printed next issue.

New York's Mayor John Lindsay signed a bill that would require tax commissioners to have at least three years of experience in real estate or real estate law. A second bill requires an annual publication of all reductions in assessments and no reductions on income producing property be granted unless an income and expense statement be submitted. If the property is valued at \$1 million or more the statement must be certified by a C.P.A.

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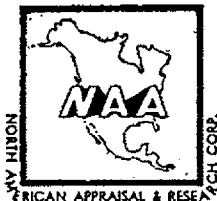
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