

New Jersey



Assessors

Bulletin



MEMBER
International Association
of Assessing Officers

VOL. 10—No. 12

Association of Municipal Assessors of New Jersey

NOVEMBER, 1973

Proposed Program for the Association of the Municipal Assessors of New Jersey

WEDNESDAY, NOVEMBER 14, 1973
S. M. A. LUNCHEON

11:45—Pennsylvania Room #3, Lounge Floor
Haddon Hall.

BUSINESS MEETING

2:00 P.M.—Pennsylvania Room #3, Lounge
Floor—Haddon Hall.

Chairman: Walter Salmon SMA, CTA,
President, Assessor, Mt. Laurel Township.

Committee Reports
Special Reports
Election Officers

THURSDAY, NOVEMBER 15, 1973

10:00 A.M.—Carolina Room, Lounge Floor—
Chafonte.

Chairman: Walter Salmon SMA, CTA, Pres-
ident, Assessor, Mt. Laurel Township.

INTRODUCTION OF GUEST SPEAKER

Gloria Cross, CTA, Assessor, Mt. Olive Town-
ship.

Guest Speaker: Lawrence Lasser, Attorney.
Topic: "Legislation & Assembly Bill #1266."

2:00 P.M.—Viking Room, Tower Floor—Had-
don Hall.

Chairman: Walter Salmon SMA, CTA, Pres-
ident, Assessor, Mt. Laurel Township.

INTRODUCTION OF GUEST SPEAKER

Angela Szymanski, Secretary, County Board of
Taxation, Middlesex, New Jersey.

Guest Speaker: Sidney Glaser, Director, New
Jersey Division of Taxation.

Topic: "Property Tax - Where Do We Go From
Here."

(continued next column)

INTRODUCTION OF GUEST SPEAKER

Marie Burkhardt CTA, Assessor, Maplewood.
Guest Speaker: Vincent McNanny, President,
Essex County Tax Board.

Topic: "Uniformity in County Tax Boards—and
Procedures."

FRIDAY, NOVEMBER 16, 1973

10:00 A.M.—Viking Room, Tower Floor —
Haddon Hall.

Chairman: Walter Salmon SMA, CTA, Pres-
ident, Assessor, Mt. Laurel Township.

INSTALLATION OF OFFICERS

Oath of Office: Phillip Insabella, Secretary,
Essex County Tax Board.

Presentation of Awards: Robert Ebert CTA.

**I'DE LIKE TO SELL
MY PLACE FOR WHAT
YOU HAV' IT ASSESSED.**

**BUT OF COURSE
MY WIFE
WOULDN'T
STAND FOR IT!**



Notice

Report of the Nominating Committee

The following members were unanimously recommended by the Nominating Committee of the State Association:

Vice presidents: Ken Beck, Toms River, Ocean County; Richard Dann, Woodbury, Gloucester County; J. Everett Longfield, Springfield, Union County; Harry A. Schuman, Long Branch, Monmouth County.

Sgt.-at-Arms: Otto Mutzberg, Franklin Lakes Bergen County.

Article 2, Section 4, of the Constitution and By-Laws of the Association of Municipal Assessors of New Jersey states, "The Nominating Committee shall inform the President and Secretary in writing of their recommendations sixty (60) days before the election meeting. The Secretary will inform in writing all regular members forty-five (45) days before the election meeting of the Committee's recommendations. Any members seeking the position of any elected office must submit a petition containing twenty (20) regular members' signatures (members in good standing) to the Secretary at least fifteen (15) days before the election meeting. Upon request by a petitioner, the Secretary shall make available, at his office, the names and addresses of the Association membership.

The election will be held Wednesday, November 14, 1973, at our annual meeting in Atlantic City.

Bonus

Florida assessors who attain the Certified Florida Assessor (CFA) designation will receive a \$2,000 bonus. The bonus was established under House Bill 1331, recently signed into law by Governor Askew. The new legislation also contains a number of other provisions which overhaul and improve Florida's assessment laws.

CFAs must pass a number of appraisal courses in order to become eligible for the designation. IAAO provides the great majority of training and instruction for Florida assessors.

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EVERYTHING

DAN TABLER

FOR THE

ASSESSOR

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

S.M.A. Annual Luncheon Wednesday, Nov. 14, 1973

Pennsylvania Room No. 3, 11:45 A.M., \$6.50 per person.

Assessment Administration "1974" is the theme!

We are confident that you will find the exploration of current trends in Assessment Administration of great interest. Listed below are the Guest Speakers who will bring us up to date on State and Federal efforts.

Mr. William R. MacDougall—Executive Director Advisory Commission on Intergovernmental Relations. Washington, D. C.

Senator Garrett W. Hagedorn—State Legislative Efforts.

Mr. Sidney Glaser—Director, Division of Taxation.

LET'S HEAR FROM YOU!

Claire Maxwell Young, SMA, CAE, Chairman
Luncheon Committee

NEW CONCEPT OF LAND USE

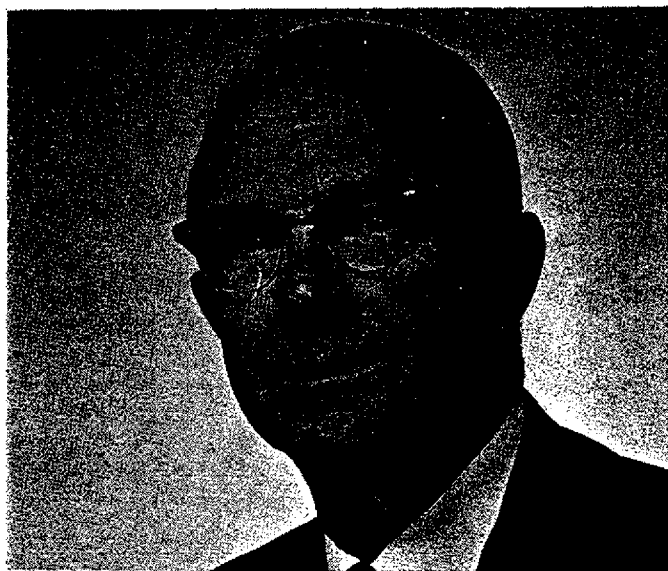
You may have heard or read about a new concept of land use management known as "transferring development rights." It is a very uncomplicated technique for preserving open space and natural environmental resources which does not violate the integrity of local plans for normal growth and at the same time provides for due process and proper compensation. And at no cost to the taxpayers.

Very simply, the residential development potential of the areas to be preserved (e. g., floodplains, steep slopes, aquifer recharge areas, woodlands, prime agricultural lands, etc.) is transferred, by amending the local zoning ordinance, to other district or districts in the municipality and added to the current allowable residential density. Builders who wish to take advantage of this new higher density in the districts where it will be permitted must purchase the necessary development rights from those land owners from whom the development potential was transferred. Builders who do not care to build at the densities previously provided by the zoning ordinance need purchase development rights. Special conditions will be provided to ensure the marketability of the development rights to be sold by landowners in the preserved areas.

The Cooperative Extension Service of Cook College, Rutgers, the State University, has just published a leaflet which describes in detail the T. D. R. system, based on the year and a half of research and study made with the help of an advisory committee. Mr. Thomas Norman, who was the legal consultant to the advisory committee, and Mr. B. Budd Chavooshian are the authors of the article.

If you wish a copy of Leaflet No. 492, please write or contact Mrs. Melvina Tindall, Publications Distribution Center, P. O. Box 231, Rutgers University, New Brunswick, N. J. 08903.

Retreat?...Never!!!



A perplexing title? Probably, and perhaps it is a title that one might not expect at the head of an article written by a retiring President, but somehow it is an expression of a feeling that has been floating around in my sub-conscious for a long time. It is a hidden but always present thought, an energizing fuel of locomotion that has been formulated, produced, and poured into my "think tank" by your friends and mine who have served as officers, committee chairmen, and members of committees who have come forth with ideas, proposals, and sometimes objections as well, with an outstanding relentless drive in a co-ordinated effort toward more effective assessment administration. RETREAT? . . . NEVER!!!

In our world and society, which demands a high degree of skill and industry to solve the complex problems of both our business and personal lives, it has been an accepted fact that to retreat is a shameful use and waste of one's time and talents. It is the urgency of the times and the ever-changing scenario being written about taxation, particularly the method and function of assessment, the allegations of inequity in assessment, the constant vigilance required to hold on to the professional status of our office, and the protection under the law of competent, certified assessment personnel who have earned the honor and right to hold office. These problems will continue to confront us and demand that we help re-write the script. RETREAT? . . . NEVER!!!

It is a well known fact that the people of our sophisticated world know how to measure responsibilities and capabilities between an individual's job responsibility and the result that may or may not affect the investigator's personal gain or personal power. Political power provides the uneasy and sometimes flimsy framework within which man tries to regulate his society, or his responsibility to those who have put him in a position to exercise a given job or profession. This continual struggle for power results in a dizzying melee of

strife, disagreement, and confusion. Despite this upheaval in the quest for power through politics, or by way of some other avenue, it is our undeniable obligation on even the least significant occasion to minimize or eliminate those actions affecting us personally, the function of our office, and most importantly the effect that any action may have on the public we serve. The Assessor's Association may be an imperfect one but it is the only association which can and must demonstrate its universal concern with ad valorem taxation and if we are to play a key role in the betterment of the system we must keep up our vigilance. RETREAT? . . . NEVER!!!

In its simplest terms, a retreat is nothing more than setting aside a period of time for reflection, a period of time for the release from routine affairs. We can all use a time-out once-in-a-while, but on the other hand a retreat is deemed to be a withdrawal, a withdrawal from the arena, giving up, losing heart and initiative. We, the Association, have acknowledged the ever-changing scene of our world and society and the consequences of withdrawal. RETREAT . . . NEVER!!!

The Assessor's Bulletin, under the editorship of Lou Schick has done a yeoman's job in keeping you informed of the happenings during the past two years. Your County Association President has had the minutes of every Executive Committee meeting which contained the many committee reports. It would be redundant to rewrite the activities here.

We are entering into a new period, a new tunnel through which we look for the light at the other end. We are entering this tunnel under new leadership, the leadership of your choosing, and with this new President comes his hope that he may be instrumental in helping the Association live and grow stronger. It has been my good fortune to have a strong and active group of supporters in the many projects undertaken. To them I am grateful, to them I express my most sincere appreciation for a job well done. To all of you I say thanks for being good friends and for the many courtesies extended over the years, and I ask only that you support your new President as you did me.

To the new President I extend my best wishes for a successful term, and add to that my availability wherever, and whenever, I may be of service.

Shall we RETREAT? . . . NEVER!!!

Sincerely,
Walter W. Salmon, CTA-SMA
Retiring President

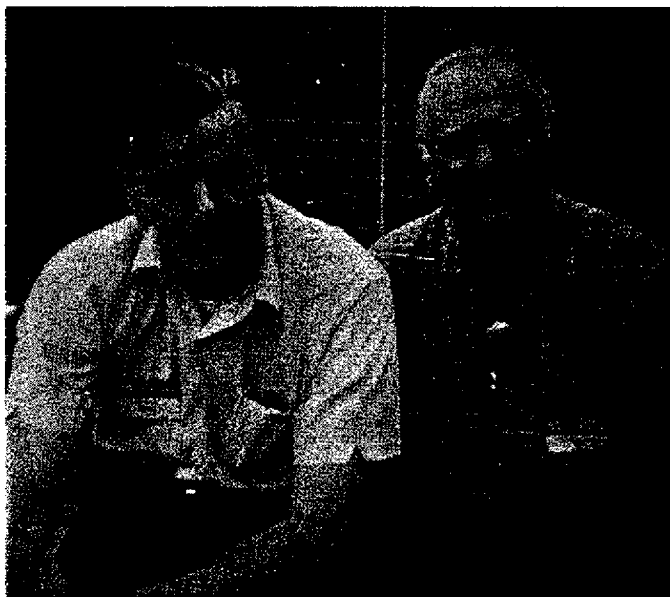
Notice To All Taxpayers

As soon as my appeals are over I'm going to have a nervous breakdown.

I worked for it.

I owe it to myself and nobody is going to deprive me of it.

Rutgers June Conference



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

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 Michael Heaney Pat Corbett
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Louis Schick, CTA — Editor

Walter W. Salmon, SMA

Wm. A. Brewer, SMA

One Man's Opinion

What's the difference between a baseball, base fiddle and base year?

The first two could be easily described but ask three assessors about the third and you'll get three answers.

Why a base year?

I should imagine that the concept of a base year was to help establish uniformity of assessments.

I think most assessors will agree that the cost factor for various classifications within his or her community should be attributed to the same year (I add the feminine pronoun to keep on the safe side of the Women's Lib Movement). In other words, if a 1972 cost factor is applied to residences, a 1972 cost factor should be used on commercial and industrial properties.

If an assessor follows this procedure, discrimination on this score cannot be claimed by a local taxpayer.

But, let's move up to the county level. There are many taxing districts within each of the 21 counties in New Jersey. As an example, let's take any one of the counties.

Town A had a revaluation in 1970 and a new \$20,000 home, when the cost factor of \$1.78 was applied, had an assessment of \$35,600.

Two years later, 1972, Town B underwent a revaluation. A \$20,000 home received an assessment of \$44,000, when the cost factor of \$2.20 was applied.

I doubt if many municipalities update their assessments every year and Town A is no different. So we have two towns with \$20,000 homes with two different assessments; \$35,600 and \$44,000. If the towns had similar tax rates, it would not be difficult to see where a homeowner would prefer to locate.

However, suppose the County Board of Taxation were to order all municipalities to apply the same cost factor. Since 1972 was the most recent year that a town underwent a revaluation, the board decides to use that year's cost factor.

Town A would have to use a \$2.20 cost factor to its \$20,000 home and depreciate the value by 2.5 because it is two years old.

Instead of a \$35,600 assessment, it would be increased to \$42,900.

The \$42,900 would be in contrast to the \$44,000 for the newer house.

Isn't this more realistic and would it not tend to uniform all assessment within the county?

Also, the county tax burden would then be shared more equally by the municipalities.

Why couldn't a county board select the most recent cost factor used by one of its communities and give the other towns a year to update their cards?

Everytime a revaluation went into effect, this process could be repeated.

Would this not be a giant step toward uniformity?

Remember, this is One Man's Opinion.

Lou Schick

New Bills Around the U.S.A.

WISCONSIN — Taxation of real property which is owned as a homestead by only individuals 62 years of age or older who are retired or by two individuals who are retired and married to each other, one of whom is 62 years of age or older, shall not exceed the amount of tax paid by such individuals on such homestead in the year all such individuals are retired or in the year all such individuals are at least 62 years of age, whichever is latest.

The State shall reimburse local municipalities for services extended, such as police and fire protection and garbage collection.

NEW YORK—Chapter II amends section 40 of the Town Law to provide that in towns having a sole appointed assessor, the assessor and the town board shall act as fence viewer.

Chapter 484 amends section 511 of the General Municipal Law to provide that assessment records may be inspected by taxpayers and registered voters, subject to reasonable regulations adopted by the local legislative body. This Amendment expressly permits the copying, photocopying or photographing of such records.

IOWA—All assessors and deputy assessors will be given exams several times annually as necessary.

School Tax

The last obstacle to a new form of funding public school education was eliminated when the United States Supreme Court refused to hear an appeal of the New Jersey Supreme Court's decision.

The Court's refusal means that the decision becomes the law of the state and the next Governor and Legislature will have to find and approve a method of financing the educational system other than through local property taxes.

An 1875 amendment to the state constitution required the state to provide a "thorough and efficient education to every New Jersey public school pupil."

The Legislature has until December 1974 to approve a constitutional method of producing the necessary finances or force the prospect of having the court introduce a system of its own.

Many legislators believe the consequence of the decision is to impose a state income tax but both Brendan Byrne and Charles Sandman have repeatedly said they could fulfill the court's mandate without imposing such a tax.

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How High Is Up?

Boston's Mayor Kevin H. White recently announced that for the first time in seven years there would be no property tax increase for next year.

He credited a "tough, ambitious but long overdue" program with keeping the rate stable.

Millions of dollars were cut from the city budget, the Harbor Patrol was eliminated and the School Committee's budget was held to only mandatory increases.

The rate, which will remain unchanged, is \$196.70 per \$1,000 of assessed valuation.

How does this compare with your rate?

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Executive Board Meeting

Thirty six members attended the meeting of the Executive Board of the Association of Municipal Assessors of N. J. held on September 11, 1973 at the Ramada Inn, East Brunswick.

The following committees made reports:

Constitution & By-laws (Dick Dann)—Revisions to be voted on in November have been mailed to members.

Advisory (Ken Beck)—Committee has been working with Saul Wolfe on non-CTA's holding office. A letter was received about the non-CTA working in Ocean City and there are two certified assessors who will take the position. The committee will check into Sam Katz' problem in Hillside.

Farmland—The Association held a meeting with Phil Alampi and will meet again to discuss abuses of the Farmland Act.

S.M.A. (Bill Brewer)—The committee is working on the luncheon to be held in Atlantic City.

Civil Services (Pat Corbett)—Joe Crane, chairman, reported that CTA is now part of Civil Service requirements.

IAAO (Joe Krupinski)—A new educational program is being formed.

Northeast Conference (Al Greene)—Various committees are working out details.

Atlantic City Conference (Joe Reilly)—The program is completed.

Education (Ed Markowitz)—There will be six assessing courses conducted through the state effective September.

March & Chowder (Jay Longfield)—136 members and guests attended and all had a good time. A net balance of \$60.70 was turned over to the treasurer.

June Conference (Chas. Fouquet)—The Conference was successful and Charlie turned over \$33.00 to the treasurer. He also reported we have 45 affiliated members. He will confer with Secretary Bill Bailey to try to have directories ready for the November conference.

Awards (Bob Ebert)—A letter was sent to all county presidents asking for candidates for the Al Weiler Award.

Legislative Committee (Jim Reeves) The committee had discussions on the following bills: A-32, dealing with residency requirements; S-1203, dealing with condominiums; and A-1266, a new law affecting appeals when your ratio deviates 15% or more.

The meeting adjourned at 3:45 P.M.
Bill Bailey

Of all the lessons that science has taught us, the most impressive should be that we can't learn everything.

SITUATION WANTED

CTA—15 years experience looking for part-time position. Call (201) 388-6509 after 5 P.M.

Military exemptions will be replaced with a \$50 credit on the Iowa Income Tax.

Here and There

The Boston Gas Company claims nearly 80% of a city-wide reassessment of property values was on the company's property. It is asking for a rate increase to pass the cost to the consumer. "More than fair," said a city tax official about the reassessment.

The state of Utah has initiated a statewide reappraisal.

Houses went on sale in Philadelphia for \$1.00.

259 vacant row houses were offered to the public by the City Council for the dollar providing the buyer pledged to rehabilitate and occupy the house for at least five years.

The Institute of Municipal Assessors of Ontario boasts of a paid up membership of 1,660.

Joe Krupinski, New Jersey IAAO representative, has recruited 11 new members into the organization.

The Supreme Court of Wisconsin recently ruled that business property sold at a fair sale must be valued for assessment purposes at the sale price. The other approaches to value cannot be used under these circumstances. (Ed. note: What's a fair sale?)

Last May hearings were conducted by the U. S. Senate Subcommittee on Intergovernmental Relations on S.1255, the Property Tax Relief and Reform Act of 1973. Proceedings of these hearings are now available at \$4.40 each from the Superintendent of Documents, U. S. Government Printing Office, Washington, D. C. 20402. (Stock No. 52-70-01904).

In Georgia a plan to have the State take over additional local school financing as a means of reducing property tax is being pushed. Local taxing districts would still pay the major share of the school bill but they would be helped by the State in various programs.

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