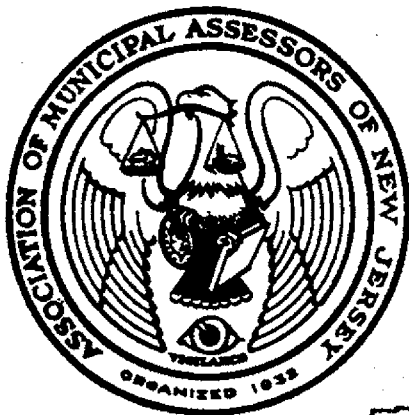


# New Jersey



## Assessors

## Bulletin



MEMBER  
International Association  
of Assessing Officers

VOL. 10 No. 13

Association of Municipal Assessors of New Jersey

FEBRUARY, 1974

### PRESIDENT'S ADDRESS



It is with great honor and privilege that I assume the responsibility of the Presidency of this Association.

As it has been in the past, every incoming President sets specific goals that he trusts, with the cooperation of his fellow officers and the membership at large, will be accomplished. These aims or goals are not for self ego, but I believe are needed for the benefit of all the membership to assist us in the fulfillment of

truly becoming professionals in this most demanding field.

Since assuming the office of President Elect, I have been striving for a smooth transition to this most distinguished position. With the assistance of Walter Salmon we have been successful.

A few of the programs that have been initiated are as follows:

1. The Education Committee with the assistance of Rutgers University is revising the Conference program to include case study courses and guest lecturers. It is the belief that with these revisions the June Conference will be elevated to a more professional level.

2. As you are all aware, in the past, the Association's Legislative Committee has performed a yeoman's job in this most difficult and vital task. To aid this Committee, a special three member committee is interviewing individuals for the purpose of recommending to the Executive Committee that person who will best serve the aims of this Association and represent us as a Legislative Lobbyist during the legislative sessions.

3. The services of a newspaper clipping service has been instituted in an effort to assist the members of the Executive Committee and the all important Assessors Advisory Committee in their continuing effort to keep abreast with the activities of our fellow assessors.

4. An area that has been of great concern to all assessors is our public image. To this end a Public Relations and Infor-

mation Committee has been formed in an effort to bring our aims and functions out in the open to the taxpaying public.

5. Another area that will be improved is the dispensing of information to the members of this Association. We have secured the services of a duplicating and mailing service, which will be used to disperse Executive Board minutes and other vital information to all assessors' offices.

6. In our continued spirit of cooperation with other concerned and interested municipal officials, a Liaison Committee to the State Collectors Association has been formed in an effort to improve inter-association communication.

(continued on page two)



## PRESIDENT'S ADDRESS

(continued from page one)

7. With the cooperation of the Local Property and Utility Tax Bureau, a committee has been formed to codify pertinent Court and Legislative Decisions, with an aim towards distribution to all assessors offices.

8. An Exemption and Deduction Committee has been formed to review existing Legislative and Court Decisions in an effort to bring forth those areas that are in need of revision for the benefit of all the taxpaying public.

9. In an effort to improve the flow of communication from the individual assessor who is seeking assistance from the Assessors Advisory Committee, this committee has been revised to three members, each of whom will be responsible for a seven county region.

This is an energetic program, one that will be time consuming for both the officers and the committee members. Let us all remember that this Association is for the benefit of all assessors in New Jersey. The only way this Association can function to its fullest capabilities is for all of us to fully support the officers and committees. This will be a team effort, you are part of the team. Remember, no team can be a winner without the fullest support of its members.

In closing, let me remind you that there are many critics of the property tax administration. In order that we may properly challenge this criticism it will be up to all of us to strive to improve our image and knowledge so that we may emerge as true professionals.

John Murray

## SKETCHES

We all must work together . . . this is the only way . . . to partake of some success . . . through each and every day . . . real strength is found in unity . . . without it we are lost . . . it's the spirit of togetherness . . . that helps to melt the frost . . . many differences disturb our land . . . we ourselves are blame . . . but if we work together . . . we'll know greater acclaim . . . often it is hard to do . . . of this I am aware . . . but only by working together . . . can we avoid much care . . . and so it is I say to you . . . who read the lines I write . . . go forward in brotherhood . . . and things will turn out right . . . for God will bless each one of us . . . with a life of fairest weather . . . that is, only if we . . . try to work together.

\* \* \* \*

One problem facing our World today is the underdeveloped nation. But the underdeveloped man is a greater danger.

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## SHARING THE BURDEN



Today there is a nation wide focus on the causes of rising property taxes. Inflation, the demand for more and better services and education are the primary responsible factors. In the face of this continuously increasing tax burden is it fair to burden just the non-exempt payers with the entire cost of government when equal public services are enjoyed by both non-exempt and exempt property owners? It would seem that perhaps the time has come to re-examine tax exemptions granted under present law which

are increasingly eroding the tax base and shifting the tax burden. A study of the situation in the Boro of Waldwick shows that although we have only 15 parcels of property listed as exempt (exclusive of Municipally owned facilities) on the 1973 tax rolls this represents an assessed value of \$8,533,100 or slightly over 8% of the assessed value of the entire town. The net result is a loss of \$465,053 in tax dollars. Valuable land is being provided for these uses and the possibility exists that adjacent property values are reduced due to certain uses of tax exempt properties.

Tax supported municipal services are being provided equal to those of non-exempt property owners who are bearing the tax burden: such as Fire and Police protection, municipally maintained roads, traffic control, snow removal, sewerage, library and Board of Health services, etc.

In light of the fact that tax exempt property pays for the services of privately owned utilities i.e. gas, electric current, power and telephone, why then should they expect to receive free municipal services that constitute a drain on available revenue? A possible solution which is being used in an increasing number of places is a request to exempt properties for voluntary "In Lieu of Tax Payments" to the General Fund. These payments should cover those services which directly benefit the property. For example \$1.44 of the Waldwick 1973 tax rate represents the municipal portion. If this unit were applied to the assessed value of the tax exempt properties, payment of \$122,876 would have resulted and the 1973 rate would have been reduced by 12c.

This type of voluntary payment would demonstrate civic responsibility on the part of tax-exempt property owners, a recognition of the benefits received and would assist the Boro in maintaining services.

Many of the exempt facilities generate services used by non-residents of Waldwick who should surely be willing to share in a small part the costs of services provided.

In view of the encouraging response to this type of program in other areas, further investigation and possible implementation should be carried out.

Patricia Webster, Waldwick

## Newark Tax Rate to Fall?

Newark Mayor Kenneth Gibson is optimistic about a 61 point decrease in the city's property tax rate. If it materializes the rate will drop from \$9.39 to \$8.78. Last year it dropped 24 points.

The Mayor attributes the expected decline to state and federal aid as well as federal revenue sharing money.

## Exempt Religious Property

*Borough of Cresskill v. Northern Valley Evangelical Free Church, Superior Court, Docket No. A-1508-72 (App. Div. November 1973).*

This appeal involves the pertinent portion of N.J.S.A. 54:4-3.6 which exempts from taxation "the buildings, not exceeding 2, actually occupied as a parsonage by the officiating clergyman of any religious corporation . . ."

The building in question was occupied by the youth director, a seminary student but not an ordained minister, and his wife.

The court held that since the property in question is occupied by a person who is not an officiating clergyman of the religious corporation which employs him, the property is not entitled to an exemption from taxation as a parsonage.

The court rejected the claim for exemption of the property from taxation on the grounds that while the building was used in the general religious work of the church, i.e., for Sunday school classes and various youth activities, it was also used as the residence of the youth director and his family.

It was further held that in order to qualify for an exemption as property used for religious worship or religious purposes, the property must be used "exclusively" for such purposes.

The court reversed the judgment of the Division of Tax Appeals and reinstated the assessment against the property in question for the year 1970.

## Real vs Personal Property

*Classification of Real and Personal Property—National Lead Company v. Borough of Sayreville, 1969, 1970, 1971 Appeals, Division of Tax Appeals, November 1, 1973.*

This case concerns real estate appeals and cross appeals between National Lead Company and the Borough of Sayreville. National Lead Company alleges that a large portion of the machinery, equipment and other items used in the manufacturing process are personal rather than real property and, therefore, not locally taxable.

The Division ruled that this hearing would be upon the exclusive question as to what constituted real property and what constituted personal property. Upon the conclusion and determination of this issue, a full trial would then be upon the question of valuation.

The court found all machinery and equipment directly related to the manufacturing process to be personal property, no matter how large and whether movable or immovable, including all incidental piping, wiring, catwalks, minor pumps, gauges and structural foundations that apply or pertain thereto.

Machinery and equipment that is essentially attributed to the maintenance of the real estate and not an integral part of the manufacturing process was deemed to be real property. All immovable machinery and equipment affixed to the realty, which is used for some purposes other than the actual manufacturing process, including storage tanks, was deemed to be real property.

It was the determination of the court that the parties should now segregate those items of personal property that still remain in the category under definition of this opinion and arrange to introduce testimony as to the fair market value of the real property.

## FAREWELL ADDRESS

We think of a President primarily as a man who has been elected and ordained to lead our Association. But the Presidency, however, involves much more than this.

The President's function is to serve as the mediator between people and ideas. Between ideas and common goals. Bringing ideas and common goals together in all possible ways.

Some people view the Presidency as a divine role but such is not the case.

Once in a while it is necessary to knock heads together to get to the bottom of a problem.

Once in a while it is necessary to take off the halo and get into the thick of the fight.

Once in a while he has to take on the errors of the law-makers, local government and, yes, state government in an effort to protect his flock.

This "land of the free and home of the brave" is the place where self-reliance and independence have been extolled as the highest of virtues.

The self-made man, the rise from rags to riches, the progress from the log cabin to the White House—these are the sagas of American Heroism. And along the path of history came the Assessors.

Most of us should qualify as proper American Heroes.

It has not been self-reliance or independent thinking that has brought the Assessor out of the back room into the parlor. It has been a reliance rooted in this Association and grounded on the principles and ideas of his fellow Assessors that has brought the Assessor into a warmer brighter light.

There has been a succession of Presidents, each in his own way, who have made a contribution to the office of the Assessor and the founding principles of the Association and now we have a new President.

There is an old saying—"The further down the mountain you come—the more you remember the view from the top".

I am not going to take your time to relate the happenings over the past two years or the view I have, but I can say with all honesty that the time and work that has been expended by the committees, Dr. Reock, Ray Bodner and Bill Rae makes the view better all the time.

On leaving the office of the Presidency I have only one request. We have a new President and four Vice-Presidents who will need all of the help you give them.

Pledge to yourself now, at this moment, that you will serve your Association and its officers to the best of your abilities. Winston Churchill once made a quote that we could adopt as our guide to the future—"Those of us who use the present to view the past are losing the future."

We know what the past has been—We know what the present is—now let us look to the future with our new President—John Murray.

Walt Salmon

## Education Committee

Ed Markowich, chairman, reports that for the year 1973 there were 328 registrations for different courses and 287 Certificates issued. A spring schedule has been set up and all will be notified.

The Annual Conference for Assessing Officers will be held June 18th through June 21st. It has been decided that something different will be tried for the 1974 Conference. The thought is that perhaps a number of case-study courses could be conducted. There would also be a number of general sessions.

## "Common Level" - A Dirty Word



"The field of taxation is dynamic and fluid. It is important to be alert at all times to needed tax changes which may result from economic conditions, shifting tax burdens, and the constant requirement to provide for taxpayer equity and more simplified reporting. In these respects, the Division is ever watchful."

—Sidney Glaser

(Pg. IX of annual report)

After reading the above excerpt from the annual report of the Division of Taxation, I couldn't help recalling to mind the assessors conference on Thursday, November 15, at Atlantic City. The resulting impression after the morning session with Lawrence Lasser, Attorney, and after the afternoon session with Sidney Glaser, Director of the Division of Taxation, was that Assembly bill - 1266 and better known as the "Ratio" bill is a bill about which assessors throughout the State of N. J. will be most concerned.

The State Legislature, in its effort to grant tax relief to those who feel that by virtue of the average ratio of the Community are overassessed, may have unknowingly created problems for the taxing district in other areas.

Of the assessors present at these conferences, there was no denying that the questions posed concerning bill 1266 was a problem that would most probably arise in their district. It would be easy to believe that the bill itself contains a great area of doubtfulness. I'm sure that there would be no denying if there were 567 assessors present and if each assessor were able to present a question, then there would be 567 reasons why bill 1266 is not an instrument to fairly grant tax relief to the "overassessed."

My personal observations are many and include areas of concern which have already been expressed at these conferences.

My main concern is the threat of shifting the tax burden from one class to another. If for example, after the adjudication by the Division of Tax Appeals, granting a reduction to the appellants based on the "Common level", how is the taxes due on the loss in ratables made up by the taxing districts?

Another concern is the "True Value" and how it's determined. Will there be a correlation of all approaches to value if applicable or will just the "Market Approach" prevail?

Another concern is the appeal process. Can the decision by the Division be appealed? When and how?

My last main concern is the determination of the "Common level" itself. If this bill has done anything for the assessor it certainly has made him "ratio" conscious. Now, more than ever, special emphasis must be placed on the analysis of sales. Now more than ever, the revision of the non-usable list must be made with the resulting hope that sales accepted for the ratio study are bona-fide without a doubt.

I cannot accept section 6 of the Act because it permits the Director, in the absence of any sales in the taxing district, to consider data and studies as may be available in order

to establish an "average ratio." The question that I have concerning section 6 is - where is this "data and study" coming from? Is it from within the taxing district or will the "average ratio" be the result influenced by sales occurring out of the taxing district?

There are many other questions that remain unanswered. Questions like - will the same standard of value in relation to other classifications still apply? Will the "Freeze Act" apply since the "common level" may change in the following years? Will this act cause the assessor to update his ratables yearly based on the Director's ratio? Since coefficients of Deviations are based on sales, what effect will a reduced value have on the Dispersion if a sale involving the appellant's holdings occurs in the same year of the appeal?

These are some of the concerns for the problems that may have been created by the passage of bill 1266. For the assessor who, in the performance of his duties must cope with these problems, then special emphasis must be placed on the opening quotation by Mr. Glaser of this article.

In conclusion, I don't know what fate lies in store for this bill. However, I sincerely hope that consideration be shown for the problems that it will create, otherwise you may very well see the Graffiti on the walls of an Assessor's office that says "Common level" is a dirty word.

George Harraka, Summit

## CATEGORY 7

In order to be considered non-usable under Category No. 7, the improvement of the property must have taken place after the statutory assessment date and before the date of the sale. In other words, the improvement must have taken place during the period between October 1 of the pre-tax year and the actual date of sale of the property.

The improvement must have been a substantial one. Replacements such as new doors or windows, refurbishing such as painting and minor additions such as a new picket fence are not considered substantial improvements. Substantially improved means that there were important improvements having considerable value made to the property. Substantial improvement does not have reference to normal dressing-up maintenance and repair.

\* \* \*

The Iowa State Association of Assessors has recently observed its twenty-fifth anniversary.

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# 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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## One Man's Opinion



Thanksgiving is nine months away but I think it's time to talk turkey.

The new legislature will convene in Trenton in an effort to make their term in office a memorable, historic one.

There will be gung-ho freshmen and knowledgeable elder statesmen burning the midnight oil together to cure the ills of a confused, bewildered society.

One of the first items on the agenda appears to be "tax reform,"

whatever that means. This could be income tax, sales tax, property tax, corporate tax, etc.

What we assessors should be mainly concerned with is the blunt effect of eliminating the school tax from the property tax.

In the past, legislators have threatened to alter the assessing profession without first hand knowledge of assessing and most of us whimpered with token or no resistance.

Our State Legislative Committee did a fine job under Walt Salmon's term of office. They spent many hours in Trenton for the good of the order but still unwanted ambiguous bills sprung up like weeds after a summer rain.

The assessors were being attacked from behind, in front and within by proposed legislature sponsored by misled leadership.

The new legislators realize the taxpayers are impatient with the slow pace of reform and are going to do something constructive about it—we hope.

Bearing in mind that the matter in hand here is no less than existence, we assessors should make it our business to become acquainted with the representatives from our respective communities and make them aware that we are willing to share with them our knowledge and experience in the assessing field.

Most of us help put most of them in office, not to imply that because of this we deserve political favors. But, we should receive political courtesy and when a bill is proposed affecting assessing we should be made aware of the fact. Let the legislators know we want to help.

After all, who knows assessing better than the assessor?

Lou Schick

## Another Man's Opinion



Today many citizens in New Jersey appear uneasy. They seem to recognize that much of what is happening to our state and nation was not the intent of our forefathers. We are living in a time of sudden change in our social order and in everyday economics.

The property tax, nearly two-thousand years old, seems to be the special "whipping boy" for all the ills. Yet a biblical account from the Book of St. Luke states, "And all went to be taxed, everyone into his own city." We have had progress in many ways. The assessor's desire to become more professional and by using all the tools available to him, has greatly improved his ability to strive for uniformity. One would think that all the problems that have arisen would have long been solved, yet today, we find turmoil and confusion surrounding us on all sides of property taxation. No person is that naive as to claim that any tax is without fault.

For many years the property tax has been declared obsolete, unworkable and overdue for the scrap heap. It is responsive to the economy, unfair in concept and impossible to administer fairly. In truth, the local property tax, of all the taxes, is the one the people realize the most from their dollar. Too many people have adopted an apologetic attitude about the property tax. We assessors have permitted this attitude to degrade our responsibilities, and all legislative bodies have translated this attitude into laws which make fair administration of the tax practically impossible. I will say it now, no one need apologize for the property tax.

The Federal Government depends largely upon the income tax for the financing of its functions. States depend upon sales tax and other taxes to meet their needs. Local government cannot get into these fields to any extent. Therefore, the property tax is their major source of revenue. If fact, in many instances almost their sole source of revenue. The major problem is to decide upon the best and fairest manner for administration of the tax and to determine the limit to which property can be taxed without an overburden. All in all, the property tax can best be administered and justified as a local tax. To date, most people, particularly the

(continued on next page)

## ANOTHER MAN'S OPINION

(continued from page 5)

legislators, do not understand the true nature of the property tax. They must understand and remember that this is a tax on property, not persons. It is a tax in rem - against the thing. When owners and/or their particular practices or circumstances are considered in the administration of the property tax and in the enactment or amendment of the property tax laws, the trouble starts and never ends.

Every year the legislators are changing the property tax to meet special needs, again losing sight of the basic property tax. To be specific, the amount of exemptions granted. Without being critical of the good intentions behind these exemptions, such actions are entirely inconsistent with the basic theory of the property tax. Special treatment permits personal consideration in what is supposed to be an impersonal tax. If anyone doubts these exemptions create fiscal and administrative problems, just ask the local assessors. Remember, the exemption or special treatment of a specific group merely adds to the burden of others. Basically, there should be no exemption from property taxation except for public property.

Citing a few examples of exemptions and special treatment, exemptions for veterans and senior citizens violates the basic property tax principle. That is, personal position or circumstances should not be considered in administration of the property tax. There are other satisfactory ways of giving recognition to these problems, such as a direct bonus to veterans and increasing old age assistance. The exemption for civic, veterans, fraternal and benevolent societies are granted in this state. No one can dispute that most of these organizations are beneficial to the community, but this alone does not grant them the right to tax exemption. The basic principle behind an exemption is that the organization is performing a service which the government would otherwise have to perform. Churches are another problem in exempt property. Why exempt them from local and county tax? Again, the basic principle of assessing the property, not the individual, is violated. One of the latest is the "Farmland Assessment Law" and perhaps one of the most ridiculous examples of special treatment. It is a rule of the appraisal profession that property be valued according to its "highest and best use". Any deviation from the rule should not be permitted and certainly should not be written into the property tax law. Owners or land speculators enjoying low valuations and taxes hold such land off the market in the hope that its value (and it usually does) will greatly increase. As a result, subdividers have been forced to move further out where land is available. This results in a very disorganized community. Therefore, if special tax treatment is offered to the owner of subdivision land (farmland assessment) then the burden must be put on all others in the community.

All problems in tax administration are not created by special legislation or administrative acts, more are simply citizens not understanding the property tax. Also, the interference of the local governing body in the duties of the assessor. The assessor should not be excused from shouldering some of the blame of these problems. He must perform his duties as mandated by state statute and above all have good public relations. The need for professional assessing, even though many strides have been instituted, will grow and grow with the increase of the property tax. The assessor must take an active part in the preservation of home

rule. The assessor should and must work to defeat specific legislation which in his opinion is against the best interests of all taxpayers. He must take the lead in the formation of sound property tax legislation. His voice must be heard loud and clear. It is only when assessors accept their legal and moral responsibilities that they are properly performing their duties as public officials.

We cannot perpetuate self-government by destroying its purpose. What a community, its officials and citizens stand for determines whether they are worthy to stand at all. The only hope of today lies with all of its people banding together to preserve what we have for the benefit of all. There is a good future, but the future will depend upon our willingness to accept its challenge.

Bill Bailey, East Brunswick

## MORATORIUM REQUESTED

Assemblyman James J. Florio (D-Camden) said a moratorium should be held on all revaluations until the New Jersey tax structure is clearly stabilized.

His suggestion was prompted by an order from the State Division of Taxation to Clemmerton Borough in Camden to revalue by September 15.

Mr. Florio stated that Clemmerton has decided not to honor the State's order because if a statewide property tax is put into force it may prove the revaluation useless.

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## DUES 1974-75

On Wednesday, November 14th, 1973 at our annual meeting, Article 2, Section 7 of the Constitution and By-Laws of the Association of Municipal Assessors of New Jersey was amended to read as follows:

"Membership shall be for one year from July 1st to June 30th, of the following year. For the year 1974, one half year dues shall be paid for the period January 1, 1974 through June 30, 1974, then the above schedule will take effect."

The dues for 1973 was as follows, Regular Members, \$10.00, Associate Members, \$10.00 and Affiliate Members, \$50.00.

For the 1974-75 period, you are encouraged to make a single payment of \$15.00 or \$75.00 which will cover the period from January 1, 1974 to June 30, 1975.

If your municipality or company pays your dues, advise them today of the small increase so it may be included in the 1974 budgets.

It is our feeling that after the first six months period, dues will be paid in advance and the problems will be overcome by changing to a fiscal year.

Send all dues directly to Charles H. Taylor, 1104 Ringwood Ave., Pompton Lakes, N. J. 07442

Woodbridge Township mourns the loss of John J. Samons, who died on January 2, 1974 after serving as an assessor for 22 years. He would have been 68 years old this month

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## CIVIL SERVICE

Joe Crane, chairman, has asked the State Association to write a letter to the Civil Service Commission stating that we are in agreement to have all Civil Service Assessors titles to include the Certified Tax Assessor Certificate as a basic requirement, and the revising of job specifications for Principal, Supervisory Principal and Chief levels. The Secretary was instructed to write the Civil Service Commission.

\* \* \*

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## CTA or CMA??

I favor changing the designation of Certified Tax Assessor to Certified Municipal Assessor.

The word "tax" is unfortunate and misapplied because assessments by themselves have little to do with the amount of taxes paid until budgets are made and applied to the assessments and only then do they become "tax assessments."

Raised assessments should result in lower tax rates, but only if the budgets remain the same.

When budgets are increased, and even when assessments are lowered, the taxpayer usually pays more to support the higher budget.

In order to have lower property taxes, the taxpayer should aim his criticism at the skyrocketing budgets and not take pot shots at assessments.

I think the term "Municipal Appraiser" is more appropriate than "Tax Assessor" for the individual placing values on properties.

The word "tax" should be completely disassociated from the appraiser-assessor. The real tax makers are those who compile budgets for municipalities, counties, schools, etc.

Frederick G. Wille, Clinton

## CIRCUIT BREAKER

The elderly enjoy some form of property tax relief in every state, according to the Council of State Governments. Twenty one states have "circuit breaker" provisions which give the elderly tax relief when property taxes reach a certain percentage of family income. Last year, circuit breakers were adopted by eight states: Arizona, Arkansas, Connecticut, Indiana, Kansas, Michigan, Missouri and Nevada.

## MIAMI 1973

The property tax and the problems of administering it were subject to a detailed analysis November 4-7 as assessment officials from around the world gathered in Miami for the 39th International Conference on Assessment Administration. The association also elected its new president, vice-president, and four new executive board members during the conference.

Robert H. McSwain, CAE, MAI, Chief of the Franchise Tax Department for the Alabama Department of Revenue, was elected president of the association, and Anthony G. Ferraro, CAE, Director of Appraisals of the Colorado State Division of Property Taxation, was elected vice president.

The newly elected president served as a member of the IAAO executive board from 1967-69, as the IAAO representative for Alabama for five years, and as chairman of the Ethics Committee for 1968-69. In 1969 he was named IAAO's most valuable member, and in 1970 he received a presidential citation for his services to the association. McSwain has been particularly concerned with professionalization programs for assessment officers, and he served as chairman of IAAO's Professional Designation Committee for two years. He himself holds three professional designations: those conferred by IAAO, by the American Institute of Real Estate Appraisers, and by the Society of Real Estate Appraisers.

Maryland has had a policy of reassessing real estate every three years. But, under legislation enacted in 1973, the state will start annual reassessments in 1974.

## EXECUTIVE MEETING

The Executive Board of the Association of Municipal Assessors of New Jersey held a special meeting on November 14, 1973 at the Chalfonte Hotel in Atlantic City. The meeting was called to act on the proposed 1974 Budget, as per Article 8, Section I, of the Constitution and By-Laws of the Association.

After a very lengthy discussion, it was voted (by the 23 members in attendance) to approve the budget as submitted, with a detailed explanation to all the members attending the semi-annual meeting.

The Executive Board also requested our new president to meet with our attorney to clarify the fee schedule that was presented and report back to the Board for further discussion and action.

The Board approved the request of the Treasurer for the banks to be used by the Association for the year.

Finally, the Board approved sending a letter to all members explaining the new dues.

\* \* \* \*

Faith is what you have left after everything else has been lost.

## SENIOR CITIZENS

Senate Minority Leader Alfred N. Beadleston (R-Monmouth) introduced a bill calling for a referendum in November on the question of whether senior citizens living in apartments should be given \$160-a-year state tax credit.

Presently, senior citizens owning homes are allowed such a credit on their property taxes.

Beadleston's proposal, which would require amending the State Constitution, would extend that privilege to apartment dwellers over 65 who earn \$5,000 or less if they live alone and \$8,000 or less if they live with their spouse.

The credit would be in the form of a cash payment by the state to eligible senior citizens.

## IAAO CONFERENCE IN SAN FRANCISCO

SEPTEMBER 15-18, 1974

## THIS AND THAT

In the State of New York the rate of assessment to true value ranges from 12% to 73%.

\* \* \* \*

The Massachusetts House of Representatives passed a bill that would fine municipalities that were not assessing at 100%. The fines would range from \$25,000 to \$250,000 for each year they were found in violation.

\* \* \* \*

Governor Milliken proposed a bill that would give rebates of up to \$2,000 on their property taxes to farmers who would sign contracts agreeing to keep their lands in agriculture use.

\* \* \* \*

North Dakota State Tax Commissioner Byron Dorgan points out that California has just 58 assessors compared to 1,800 in North Dakota.

\* \* \* \*

Elbow grease is still the best lubricant for success.

## Awards and Oath of Office

Secretary Bill Bailey presented President Salmon's wife, Marie, with a dozen long-stemmed roses on behalf of the State Association.

Plaques were presented to Joseph Krupinski (Vice President) and Robert Smith (Sgt.-at-Arms) for their services. President Salmon presented Presidential Plaques to Edward Markowich, Jim Reeves and Bill Bailey. Presidential Citations were awarded to Joe Crane, Courtney Powell, Olaf Postvedt, Lou Schick, Charlie Grayson and Joe Reilley.

Claire Young presented the S.M.A. award to John Murray. She also presented Russell Wilson and Clarence Delgado with Life Membership.

Ed Markowich explained the Al Weiler award (there were six candidates) and the award was presented to Robert Ebert.

Carl Miller presented Walt Salmon with the Past President Plaque. At this time, President Salmon spoke about his years as President and asked to give our new President all the help he needs.

The following officers were sworn in by Phillip Insabella, Secretary, Essex County Board of Taxation:

President	John Murray
Vice President	Ken Beck
Vice President	Richard Dann
Vice President	J. Everett Longfield
Vice President	Harry A. Schuman
Sgt.-at-Arms	Otto Mutzberg

After the installation, O. Vincent McNanny, President of the Essex County Tax Board, presented a gavel to John Murray, the Association's new President. President Murray spoke briefly about the past, present and future of the Association. He also appointed some of the new committee chairmen. A complete list will be sent to all members within the next three weeks. In closing, he thanked President Salmon for the cooperation he has received while being the first President-elect.

## THIEF COLLARED

An air freight company recently decided to make good on a loss claim for a 50-pound shipment of sausages which disappeared en route. A company guard was identified as the thief. The guard's name is Chief Red Arrow. He is a German shepherd. He ate the sausage.

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## Gloucester County Assessors

### Install Officers

The installation of officers of the Municipal Assessors of Gloucester County was held at their December meeting in the Tall Pines Inn.

Presiding officer Richard Dann of Woodbury gave a welcoming speech and then introduced John Murray, State President and assessor of Millburn.

Mr. Murray then installed the following newly elected officers: President, Joseph A. Crane of Clayton and Deptford; 1st Vice-President, George Tice of Woodbury Heights; 2nd Vice-President, William Schoener of Woolrich Township; Secretary, Doris Fink of Franklin Township; Treasurer, Russell McClure of Washington Township and Pitman.

## Engelwood City Receives New Map

A new map for the City of Engelwood has been accepted and approved by the State Division of Taxation. It has officially been filed with the County Board of Taxation for the 1974 tax roll and is the first step in the revaluation program the city is considering.

The new map is 39 sheets compared to the old 95 and the most outstanding feature is the parcel identification system which uses numerals alone instead of a mixture of letters and numerals.

# **NORTHEASTERN REGIONAL CONFERENCE OF ASSESSING OFFICERS**

**MAY 19 - 23, 1974**

Playboy Club - Hotel  
Great Gorge  
Mc Afee, New Jersey

Assessors & Representatives of  
Business & Industry  
From Washington, D.C. To Canada

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Sent To You In Near Future

**PLAN TO ATTEND**

Conference Chairman  
A.J. Greene, Jr.  
City Hall  
Clifton, N.J. 07015  
(201) 473-2277

## EXECUTIVE BOARD NOTES

At the Executive Board meeting of the State Assessors Association held January 25, 1974, it was approved that the following recommendations be made to the legislators for enactment into law:

- 1) An assessor would not lose tenure when becoming a joint assessor.
- 2) The full time assessor with tenure is to be afforded the widest protection - Safe Harmless.
- 3) When a municipality is seeking an assessor, first choice is to go to the CTA living in that municipality. If that assessor refuses it should be done in writing.
- 4) Eliminate the election of assessors and substitute the elections by appointments.
- 5) Phase out boards of assessors. When a vacancy occurs do not fill it.
- 6) Phase out secretaries to boards of assessors.
- 7) Present assessors cannot be removed without a hearing.

\* \* \* \*

It was proposed in the District of Columbia that if a property is sold for more than 10% than the level at which it is assessed, the seller would have to pay a tax on the difference.

\* \* \* \*

The essence of a man is his mind and understanding. Hence wherever his thoughts are, there he is.



Association of Municipal Assessors of New Jersey  
NEW JERSEY ASSESSORS BULLETIN  
City Hall, New Brunswick, N. J. 08903

MR. BERNARD MARX  
BOROUGH HALL  
777 BROAD STREET  
SHREWSBURY, NJ

## HOT LINE

The Democratic leadership of the State Legislature announced that a toll-free number, (800) 792-8630 had been set up for inquiries about actions in the Senate and the Assembly. The service is called "L. I. S. N.," for Legislative Information Service Number. Calls will be accepted Monday through Friday from 9:30 A.M. to 4:30 P.M., but only when either House is in session. Answers will be telephoned back to the caller.

Here is an opportunity for assessors to keep up on all bills.

\* \* \* \*

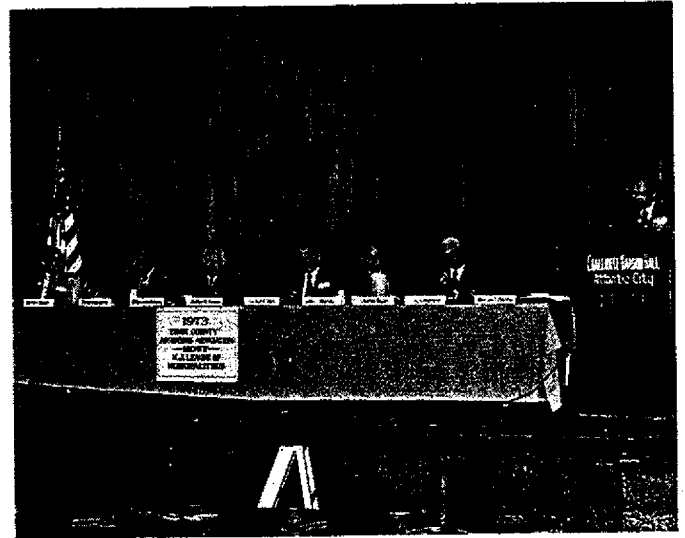
According to an article on Assessment Procedures in New Jersey by Jerrold F. Janata, the average assessor's salary is \$7,548, ranking New Jersey 24th in a United States survey.

## CONGRATULATIONS

Louis C. Pisacane, Boonton Assessor and President of Morris County Assessors' Association, has received a passing score on the examination given in connection with IAAO's course 204.

Completion of the course means he will meet one of the entrance requirements for the CAE, AAE and CPE designations.

By 1974, each town in Camden County will have been revalued at least twice in the past 15 years.



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