

New Jersey



Assessors



MEMBER
International Association
of Assessing Officers

Bulletin

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Association of Municipal Assessors of New Jersey

MAY, 1974

NEW FORMAT FOR RUTGERS CONFERENCE

The 21st Annual Conference for Assessing Officers to be held June 18-21 at Hickman Hall, Douglass College, will have a new format.

Instead of the usual classes that have been held in the past, concentrated case studies will be held.

The subjects and coordinators are: Condominiums—Ackley Elmer; Farmland Assessments—Marriott Haines, William Bailey, Charles Grayson, Vincent Maguire and Stephen Nothnick; Industrial—Robert Ebert, Walter Salmon; Capitalization Methods—John Murray, Richard Chaiken; Computer Applications—Courtney Powell, Donald Beach, John Ebert, Robert Johnston and Gregory Wassell.

The Conference will be opened by Ernest Reock, Jr., Director of Government Research at Rutgers University and followed by a clarification of the new ratio law, Chapter 123. Speakers on the subject will be Alfred Greene, Jr., Samuel Temkin and Saul Wolfe.

The annual conference banquet will be held on Thursday at 5:30 P.M. and at 7:30 P.M. the Open Executive Committee meeting of the State Assessors Association will be held.

If you haven't registered for the Conference please do so as soon as possible.

Legislative Hot Line

The Democratic leadership of the State Legislature said today 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.

WHO SHOULD PAY THE TAB?

West Councilman Harry Bonnett filed suit to determine who should pick up the costs for state services, now financed by the counties.

The main contention was that Essex County, says Bonnett, pays 14 times more than Bergen County to provide welfare assistance.

The Appellate Division of the New Jersey Superior Court held that the final determination must be made in a full-scale hearing and trial.



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 Monmouth: Bernard J. Marx, Borough Hall, 40 Prospect Ave., Little Silver, N. J. 07739
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 Warren: J. Stanley Smith, 315 Washington Street, Hacketts-town, N. J. 07840

Idaho—"Circuit breaker" plan proposed whereby households with less than \$1,000 income would pay no property tax. Those with incomes between \$1,000 and \$2,000 would pay no more than 1 per cent. Top payments would be 3½% for those with incomes up to \$6,000.

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EVERYTHING

FOR THE

ASSESSOR

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

Report of Exemption Committee

MARCH 26, 1974

The Exemption Committee met at the Hearthstone Motor Lodge in Parsippany Troy-Hills. Meeting was convened at 10:30 a.m. Chairman Charles Fouquet presiding. Members present were: Louis Schick, Joseph Crane and Ed Cole.

The Committee has been most fortunate in obtaining the fifty-six (56) proposed bills from George Harraka, Chairman of the Legislative Committee. Copies of these bills were distributed to the members present.

After reviewing and discussing the bills, the consensus of opinion seemed to follow closely with that of the Legislative Committee.

However, the Committee felt that just to oppose legislation dealing with exemptions was not enough. The Committee advocates the State Association to lead the way in possibly trying to introduce legislation to correct the inequities and problems which we know exist and to also enlist the possible aid of the County Tax Boards and the State Division of Taxation in making further studies to better enable us to point out these inequities and problems.

It is in this vein that the Committee recommends that the Executive Committee solicit the help of the County Boards in obtaining from assessors' files the following information:

1. From Veterans' discharge papers on file in the Assessors' offices, from what state veteran entered into the service.

2. Number of 100% Disabled Vets prior to 1972. Number of Disabled Vets at present in 1974.

3. Total amount of assessments exempted to above Vets whose exempt property (land) is in excess of the area called for by the zoning requirements.

Legislation should be introduced to limit #3 above. Farmland assessments were discussed and since there is a Farmland Committee, we wish to pass on to them the thought that perhaps they can get legislation passed making it mandatory for the Assessor to assess land actually used in connection with the farm house (amount of land to be at least that which is used by homes in surrounding areas or amount to be governed by zoning laws pertaining to that area.)

Any Assessors or persons having information or cases which we can use or suggestions or ideas please feel free to contact any of the committee members.

Respectfully submitted,
 C. W. Fouquet, Chairman

What's in a name? How much is a name worth? Judge Carmine F. Savino ruled "the value of the Holiday Inn franchise in Atlantic City was 50% of property value. The land and building are subject to real property tax but not the franchise." This opinion cost Atlantic City about \$300,000 in taxes.

Baltimore exempts property worth more than \$873 million and at the current tax rate, \$52.2 million in revenue is lost.

MARGOLIN REPLACES BOARD

The Town of Morristown has abolished its three man Board of Assessors in favor of a single assessor. As of January 1, 1974 the functions of the assessor's office were relegated to Sydney E. Margolin, who was formerly the chairman of the Board. Margolin holds the following designations: SRA, CAE, CTA, SMA, SPA.

LEGISLATIVE REPRESENTATIVE

Mr. Sal Pollina, President of Sal Pollina Associates and Vice-President of Canaveral Capital Corporation has been selected as the liaison man for the New Jersey Association of Municipal Assessors to work in Trenton with the Legislature.

Mr. Pollina was born in East Rutherford and now resides in Clifton.

He is the former Public Relations Director for U. S. Army Motion Picture Service and former President of Lyndhurst Merchants Association, which he founded.

Mr. Pollina is a Registered Legislative Agent, representing some of the major industries in New Jersey.

ASSESSOR WANTED

The Township of Evesham (Burlington County) is seeking a full time assessor.

Evesham has approximately 8,000 line items. Salary open. Send resume to: Charles P. Balczuns, Township Manager, 125 East Main Street, Marlton, N. J. 08053.

It takes a wiser and stronger person to change his mind, to embrace new ideas, than it does to keep on thinking the same old thoughts.

• • •

Virginia—A proposal would require real estate to be assessed at full market value, local government set the tax rate, and taxes to be determined by multiplying the assessed valuation by the tax rate. (Ed. note: Have we been doing something right in N. J.?)



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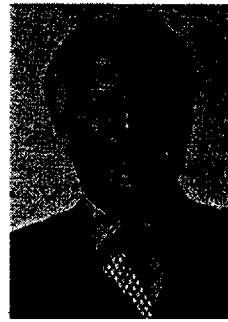
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Legislative Committee Report



Since January 2nd, 1974, and up till March 18th, 1974, 1304 bills have been filed in the Assembly, and 923 bills have been filed in the Senate. This does not include the 314 resolutions that have been submitted in both houses of the State Legislature.

These bills have been referred to their proper committees for study and scheduling of hearings to determine the benefits of the submitted legislation. Approximately 85 bills, concern-

ing taxation, have been filed in both houses of the Legislature and are presently in the Revenue and Finance Committee of the Senate, or the Taxation Committee of the Assembly.

Through correspondence, the Legislative Committee has studied these bills and has determined what bills either adhere to, or are contrary to, the Legislative policy adopted by the Association of Municipal Assessors. Although some bills that have been submitted could very well be a constitutional question, they bear watching because many of them offer exemptions or tax deductions without cost considerations. There are some bills that offer payment by the state for any new exemptions. There are also other dangerous bills that allow moratoriums on added assessments or increase tax deductions.

Because of the ramifications resulting in the passage of these adverse bills, the Legislative Committee has asked the chairmen of the committees of both houses for notification of scheduled hearings of any taxation bills. It is the intent of the Legislative Committee, with the assistance of the Executive Board and our newly appointed Legislative Aide, Mr. Pollina, to do everything in our power to prevent the enactment of detrimental taxation legislation. We will also do everything in our power to improve the progress of taxation bills, found to be beneficial to the community.

In regards to the newly appointed Legislative Aide, Mr. Pollina, we now have a bridging of the gap in our line of communications between the Legislature and the Association of Municipal Assessors. In conclusion, I might add, that Legislative policy adopted by the Association of Municipal Assessors follows closely in line with that set by the League of Municipalities.

George C. Harraka

• • •

Your boasted milk of human kindness will never benefit your neighbor as long as you keep the cork in the bottle.

PRIDE AND PRODUCTIVITY

The current campaign of the Commission on Productivity includes advertisements showing a worker placing his name on the product he has made. It might be a car, an appliance or—even a hot dog with the name in mustard. The slogan is effectively "do your job as though you had to sign it."

By law, New Jersey Assessors are ahead of this campaign by having to sign their books each year. However, if the signing of the book is considered as required, only our willingness to do it can be an indication of the confidence we have in our work.

Another thought along this line is that we might consider the "signing our product" approach in our public relations.

William E. Birchall, Jr., CTA

Joint Municipal Assessor

Assessors throughout the State, particularly in the South Jersey area, may have read recently of a court order enjoining a non-resident Assessor from working in any municipality. The order was a result of a vacancy existing in Lumberton Township, Burlington County, and the various applicants for the position. Three individuals applied for the post, one resident, two non-residents, all CTAs. After the first interview, one non-resident withdrew. Of the remaining applicants, the resident, who applied for a part-time position, was a full-time employee of a re-val firm. The non-resident wanted to combine two Townships under the Joint Tax Assessors laws, thereby having a full-time position.

The Township Committee, knowing the County Board prohibition of Assessors being reval employees, appointed the Joint applicant on a temporary basis until the appropriate ordinances could be passed. The court action on a resident's complaint upheld the residency requirement, allowing that it would not apply to a properly installed Joint Assessor. When the re-val employee withdrew in deference to County Board Rules, and the opposition, which was based on "taking the right to vote away" and "more than doubling the salary" subsided, the two Townships progressed toward the Joint office.

After enactment of the necessary Ordinances and Resolutions, Hainesport and Lumberton Townships became New Jersey's fourth Joint Assessing District and the first in Burlington County.

New Assessors

Edward L. Berry replaces Thomas Walsh—Dumont
Salvatore Lauricella replaces Frank Nandracchia—Fairview

Alfred Locarni, Jr. replaces John Heslin—Rickleigh
Norman Harvey replaces Clarence Delgado—Ridgewood
James Noble replaces Thomas Street—Tabernacle Twp.
Wm. E. Birchall Jr. replaces Calvin Chase—Lumberton Twp.

W. Kirk Homer replaces Charles Shimp—Elk Twp.
Joseph Gessner replaces Leon Park—Frenchtown Bor.
Robert Cantrell replaces Ruth Ruban—Brick Twp.
James Cattanach replaces Hans Hendrickson—Lacey Twp.
Deborah Spettel replaces Charles Cramer—Union Twp.
John Daunis replaces Bernard Tol—Long Beach Twp.
John A. Gausz replaces Clark Scully—Branchburg
Andrew Muniak replaces Norman Harvey—Englewood City

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OUR BILL MAKES GOOD



Bill Bailey, East Brunswick Assessor, hit the jackpot. For the last issue of our Bulletin, Bill wrote an interesting article on Exemptions under the heading of "Another Man's Opinion."

It was reprinted in the March issue of the IAAO Newsletter, the March issue of the New York State Assessors Association Bulletin and complimentary letters were received from Paul V. Corusy, Executive Director, IAAO,

and Lorayne B. Shimp, Naperville, Illinois Assessor.

Your Bulletin is providing you with an opportunity to express yourselves so don't hesitate to send in your problems.

For the 1973 tax year, 162,697 senior citizens property tax deductions were granted to qualified applicants in the state. The net amount of tax deductions for the year totaled \$26.4 million, \$52,000, higher than deductions granted for the 1972 tax year. By law the State must reimburse municipalities one-half of the net deductions.

A smile in giving honest criticism can make the difference between resentment and reform.

Montana's Supreme Court upheld a state law which provides a statewide property tax for the purpose of supporting public schools. It is estimated to bring relief to 7 out of 10 homeowners but some rural counties contend it is forcing them to subsidize school programs in rural areas.

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Quarterly Publication

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ONE MAN'S OPINION



It is obvious by the number of bills presented by our legislators pertaining to assessing and property tax that the laws are not made by assessors. I am certain that if the assessors were consulted by assemblymen and senators in their respective districts before a vote was cast life would be simpler for all concerned.

The best that we assessors can do is to try to live up to the law. Sometimes this is a difficult and frustrating task, particularly when

the courts issue verdicts that are contrary and disillusioning.

I'd like to call your attention to New Jersey Statute 54:4-35. Time for determination of taxable valuations and completion of assessment list: filing of list and duplicate. "The assessor shall determine his taxable valuations of real property and taxable tangible personal property not used in business as of October 1 of each year"

This was amended to read, "The assessor shall begin the work of making assessments upon real and personal property on October first of each year and shall complete the work by January tenth following."

If this law states that the property shall be assessed as of October, or thereabouts, for the coming year, why should the court ignore this statute?

A recent Appellate opinion in referring to a sale, (Wade V. Township of Woodland) opened Pandora's box. The Court said, "The fact that the contract was entered into approximately two years after the first assessment date and one year after the second assessment date did not preclude its admission into evidence."

Another court can use this precedent and perhaps stretch the time element to two and a half years after the assessment date. Then another court can use three years. Where does it stop? Who stops it?

Remember, this is one man's opinion.

Louis Schick, Editor

Indiana reduces the property tax assessment on real property equipped with a solar-energy heating or cooling system.

I A A O REPRESENTATIVE



H. Randolph Brokaw, better known as "Randy", is the New Jersey representative to the IAAO and stands ready to serve you.

If you have any questions or problems concerning the IAAO don't hesitate to call on him.

Randy is the assessor for Hamilton Township and can be reached at that office.

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Municipal Revaluation for Assessment Equalization

NORTHEASTERN REGIONAL CONFERENCE OF ASSESSING OFFICERS MAY 19-23, 1974 PLAYBOY CLUB-HOTEL, GREAT GORGE McAFEE, NEW JERSEY

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ATLANTIC CITY CONFERENCE—1974 - Leo Morris, 1975 - Joseph Buck.

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LETTERS TO THE EDITOR



Dear Editor:

The County has a number of Assessors who divide their time among several or more municipalities. While this gives them full-time status as an Assessor, it does not provide full-time Assessor accessibility in the municipalities they serve, since on one day they are in this municipality, on the next day in that municipality, some possibly 30 or more miles apart. It is not likely that a Lambertville resident will phone a Califon number on the day their Assessor is in Califon, or vice versa.

I believe the intent of the State's thinking is to provide full-time accessibility in the municipality served. Naturally, this cannot occur when you are in one place on Monday and in another location on Tuesday, etc., etc.

On the other hand, while the County and State no doubt classify the Town of Clinton Assessor as part-time, I am available 24 hours each day in the municipality I serve by direct contact at home, at work in town mornings, or via the Municipal Office (9 to 5, Monday thru Friday), from which point I can usually be reached very quickly, all within the Town of Clinton. (When the Treasurer's office is moved to the Municipal Building and a phone installed on the Assessor-Treasurer's desk, the Taxpayer-Assessor contact will be even more direct and instant, with all information available right in the office, and not miles away in another office).

From the above it would appear that a part-time Assessor who is in his municipality 24 hours each day offers a much higher degree of full-time assessing than one who as a Joint-Assessor, divides his time among several municipalities, and could reasonably be some 30 miles away in another part of the County (or even another County, as in one such joint endeavor) when he might be needed "at home".

F. G. Wille, Clinton Assessor

Gentlemen:

I have read with great interest an article in the February issue of the New Jersey Assessors Bulletin, by Frederick G. Wille, the Assessor of Clinton, New Jersey, entitled "CTA OR CMA? ??".

For many years I had been the Assessor of the Village of South Orange and had been very active in the "Association of Municipal Assessors of New Jersey". I wish to repeat that your Association is known as the "Association of Municipal Assessors of New Jersey" not the "Association of Municipal Tax Assessors of New Jersey".

In reading R. S. 54:4- et seq., throughout the statute reference is made to the "Assessor" assesses property—he does not tax property. The tax is the end result of the application of a tax rate applied by the Tax Collector to an assessment that had been placed on the property by the Assessor. You will note that at no time does the Assessor place a tax on the property that has been assessed.

Personally I had always objected to the use of the title "Tax Assessor" and I agree completely with Mr. Wille when he recommended that the designation of Certified Tax Assessor be changed to Certified Municipal Assessor.

John J. Connolly, Village Clerk, South Orange

Legislative Policy adopted by the Executive Board of the Association of Municipal Assessors

1. Legislation will be sponsored by the A.M.A. only if it appears that the enactment will substantially benefit our members.
2. No position will be taken on legislation favoring some municipalities and having an adverse affect on the remaining municipalities.
3. The Association will oppose all legislation which:
 - a. Imposes additional costs upon municipalities (directly or indirectly), without providing new revenues to pay such costs from some source other than general property taxes.
 - b. Take away revenues now received by municipalities unless replaced from some source other than general property taxes.
 - c. Exempt property from general property taxes unless equivalent new replacement revenues are provided by the State.
4. The Association's Legislative Committee does not draft legislation. Its primary function is to consider all bills which have been introduced and which have some effect either upon local government or changes in the manner and procedures of taxation of real or personal property.

* * *

The Tax Foundation, a non-profit group that watches the government's management of fiscal matters, said the average American would spend two hours and 38 minutes out of an eight-hour working day to pay for his 1974 federal, state, and local taxes. (How about starting work two hours and 38 minutes late?)

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ADDRESS BY MURRAY



John Murray, State Association President and Millburn Assessor, recently spoke before a tri-county meeting consisting of Passaic, Morris, and Union Counties. Included in the audience were state legislators representing those counties.

Murray said,

"The State Assessors Association was formed in the middle 1940's, with the aim to improve the assessment practices within this State. Since its inception, great strides have been obtained. Since the early 1950's, with the cooperation of Rutgers University, there has been an annual one week Assessors Seminar of intensive instruction on the appraisal process and assessment administration. In addition, throughout the year there are also evening courses dealing with this general subject and in the past few years, case study courses have been instituted which deal with specific appraisal and or assessment problems. These evening courses are scheduled around the State, in an effort to encourage all Assessors and interested people to attend."

"Primarily because of the dedication of the Assessors of this State, in their desire to truly perform at a professional level, New Jersey Assessors are probably the best trained and informed body of assessment administrators and have been so recognized by other states. Because of the Assessors obvious strides to improve their knowledge and place their offices on a professional level, the Legislators of this State in 1967 approved what was known as Senate Bill 252, which later became known as Chapter 44 Laws of 1967. This act requires knowledge of both the Assessment Laws of New Jersey and of the Appraisal Process. In essence, once the Assessor has been granted certification and has been either re-appointed or reelected, he has tenure of office—removable only for cause by the Director. This law, in most cases, removes the Assessor and his office from the political arena—as it should be."

"There is currently before the Assembly A-1423, which will remove the residency requirement for Assessors and thereby increase the availability of professional Assessors around this State. This Bill has the approval of Director Glaser. We urge your full support when A-1423 is ready for a floor vote hopefully on Monday, April 29th."

ASSEMBLY BILL NO. 1525

On April 4, 1974, Assemblyman Perkins, Gali, Adubato, Esposito, Gallo, Jockman and LeFonte proposed a bill to amend P. L. 1973 c. 123.

The bill states, "The purpose of this bill is to amend P. L. 1973, c. 123, not to change any of its substantive provisions concerning tax appeals, but to make those provisions applicable with respect to the tax year 1976 and thereafter, instead of 1974, as presently provided. This time extension will permit municipalities and counties to prepare and put into operation a district-wide revaluation program approved by the Director of the Division of Taxation pursuant to P. L. 1971, c. 424, which revaluation program will exempt tax appeals from such/taxing district from the provisions of P. L. 1973, c. 123. It is equally true that the State Division of Tax Appeals and the Division of Taxation will benefit from the time extension authorized by this act, since the need to implement the intricate "average ratio" and "common level range" provisions of P. L. 1973, c. 124 will be reduced if counties take the time offered by the extension provided in this act to undertake the aforesaid "revaluation" programs.

Irving Babes, who retired last year as Assessor of South Plainfield, died April 21, four days before he was to have received a plaque given by the Middlesex County Assessors Association for his many years of dedicated service.

Mr. Babe was an assessor for 17 years.

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