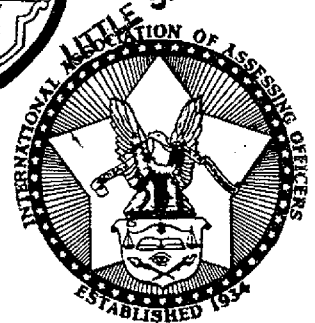


New Jersey



Assessors

Bulletin



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VOL. 10 No. 1

Association of Municipal Assessors of New Jersey

FEBRUARY, 1971

President's Report

By Samuel Befarah, Jr., President
Association of Municipal Assessors of New Jersey

The year of 1970 is now behind us and left its mark with respect to our profession and in retrospect our profession has left its mark accordingly. The years of 1970 and 1971 are critical and the tax policies adopted from the findings of various policy making groups including the legislature, a Blue Ribbon Tax Committee, a Committee on Exemptions and the Tax Study Commission of the League of Municipalities and others may very well be with us for many years to come. It is for this reason that we should continue to make our association heard loud and clearly and respected with intelligent, sound and workable recommendations to these various groups.

You needed only to attend the general session of the League of Municipalities Conference in Atlantic City, where our association was so ably represented by Mr. Norman Harvey, assessor of Englewood and Mr. Russel T. Wilson, assessor of Hackensack, representing the League of Municipalities to be aware of what I am pointing out.

I am sure that they were the most impressive of all the speakers appearing before Task Force C. We have been promised additional hearings by Task Force C by Marriott Haines, assessor of Vineland and a member of this group.

In my second year as President of our 800 member organization I will continue to stress unity and cooperation in order that we can accomplish our goals in the near future.

Many of you know and realize that since the enactment of Chapter 44 P.L. 67 some town fathers are just beginning to realize the complexities of an assessors office and they are awak-

(Continued on Page Two)

Task Force Hears Assessors

"Remarks on Behalf of The Association of Municipal Assessors of New Jersey to The Task Force on Property Taxes of The State Tax Policy Commission" presented by Norman Harvey, Assessor, Englewood, N. J.

Gentlemen:

I have been asked by my colleagues to speak for them at this hearing. It would be difficult to imagine a group which would have more to offer than the Municipal Assessors — who deal intimately with the problems of the property tax on a day to day basis. Yet Assessors, always vulnerable to the charge of self-serving special interest when dealing with the subject of the law which governs their jobs, have been reluctant to speak out. However, the flood of criticism and blame leveled against the administration of property tax laws and even against the laws themselves, has convinced us that it would be irresponsible to keep silent now.

We believe we can refute such contentions as the property tax being responsible for urban blight and other socio-economic problems in the nation's cities. We believe we must view the property tax in its role of revenue support for local government, not as a potential instrument for social reform.

The experience and talent of local Assessors in New Jersey is at your disposal. On behalf of the Association, this is a formal request to the Task Force to schedule a session during which an organized presentation could be made at sufficient length to cover the subject adequately. Given this opportunity, there are several areas in which we would ask that our views be given consideration.

For example, would call attention to the Freeze Act, and its characteristics of being a "one-

(Continued on Page Three)

PRESIDENT'S REPORT

(Continued from Page One)

ening to the fact that it is not an easy task to obtain a certified assessor especially for the pittance they were getting away with in the past. I firmly believe that it is the duty of every assessor to bring facts, figures and comparisons of neighboring locals to the attention of his governing body to correct the injustice in his salary. A mere "no" should not suffice and end the pursuit of this aim. I believe in the "4 P" in helping to solve the problem. They are Politics, Pressure, Publicity and Public Awareness. They will help a great deal if you are doing a job efficiently.

At present we are engaged in possible changes in our Certification Law. In the past we have been blessed with good qualified men as directors of the Division of Taxation. Mr. Neeld, Mr. Kingsley and now Mr. S. Glaser. These men are aware of our duties, our work tools, pressure and the rapid turnover of men in the assessing field.

They realize that an educational program was the first step, this was initiated and today is mandatory. Qualifications and standards were next, followed by a successfully completed examination, then certification and eventually tenure which brings us to the present.

Some town officials are still looking to select an assessor who will do what they want and when they want it done. Because of this and other reasons we are finding some assessors involved in litigation defending various sections of Chapter 44 P.L. 67. There is no doubt in my mind that our association should support and assist fellow assessors in cases that involve lessening our standards and eventually the repeal of Chapter 44. By the same token we must be fair enough to recognize the fact that every town is entitled to an assessor and do everything possible to see that they have every opportunity to obtain one. In order to help this cause your President and a committee has suggested a possibility of a provisional certificate with mandatory education and a cut off date for renewal, if the applicant is not certified within roughly a 2 year period.

Meetings have been held with Mr. Glaser and Dr. Reock of Rutgers University. The next meeting of this group is scheduled for late January.

We in turn are also looking into ways for correcting certain deficiencies affecting incumbent assessors. Such as a town going from a single certified assessor to a 3 man board and conversely a 3 man board, all qualified going to a single assessor. Who gets the job? What happens to tenure for the other 2 assessors? I am sure that we will solve these problems in the best way possible, because I have faith in our director Mr. Glaser and Dr. Reock and our association.

In closing I wish to thank all those mentioned as well as the Local Property Tax Board, all Committee members and the entire membership of our association for their cooperation and unity for the year of 1970. I ask for nothing less in 1971.

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TASK FORCE (Continued from Page One)

way street", designed to protect a taxpayer from harassment after a successful appeal. It does not prevent the filing of appeals by a taxpayer in the years succeeding a judgment. We would like the Assessor on equal footing with his adversary, and measures to protect the tax base in cases pending for extended periods.

We propose consideration for the use of a base year in the determination of taxable value. The courts have long held current market value the best criterion to test full and fair taxable value. Proof of current market value has been traditionally related to sale or purchase price or an estimate thereof.

Today, the effect of the money market on the real estate market makes price, as a reflection of value in the property, only remotely relevant.

Assessors are convinced a more pragmatic measure of equality and value should be found. We suggest the base year concept will provide stability and place greater emphasis on replacement cost as an indicator of worth. It is a means of providing an even handed distribution of the burden of local taxes more nearly by the same standard of value required by our Constitution.

There is a need to de-emphasize the statistical results of Sales Ratio studies. They have served well in school aid formulas and for County equalization. But following the Kents' decision, which gave the Director's ratio status as evidence of assessment equality, it has been misused in appeal cases, sometimes to the exclusion of all other evidence of assessing practice.

Finally, risking recrimination on the part of members of the State's appellate bodies, we wish to endorse the proposal to create a tax court in New Jersey.

Higher municipal and school costs, revaluation programs, and other stimuli have created case loads in County Boards and the State Division that are all but unmanageable. There is more at stake in the situation than reducing the frustration of taxpayers, Assessors, and attorneys. We would look to the New Jersey Bar for constructive, specific proposals to better the opportunity for tax justice.

We will appreciate the opportunity to explore each of the above and other matters time will not permit us to present here today.

TREASURER'S REPORT

NOVEMBER 19, 1970

BALANCE IN CHECKING ACCOUNT

November 19, 1969 \$2,610.00

INCOME

Regular Membership Dues
(780 Members) \$3900.00
Associate Membership (36 Members) .. 900.00
Bulletin Ads 1735.00
S.M.A. 1960.00
Miscellaneous Income 281.78
Total Income \$8776.78

EXPENSES

Bulletin \$1347.72
Presidents Expense 757.00
Postage & Stationery 230.83
Meetings 1071.09
S.M.A. 1561.33
Secretary & Treasurers Salary 500.00
Printing 1969 Proceedings 1800.00
Assessors Defense Costs 650.00
IAAO Scholarship Fund 250.00
IAAO Representative Expense 200.00
Miscellaneous Expense 420.65
Total Expenses \$8788.62

BALANCE IN CHECKING ACCOUNT

November 18, 1970 \$2598.49

BALANCE IN SAVINGS ACCOUNT 615.28**CERTIFICATE OF DEPOSIT** 5000.00**AL WEILER FUND** 100.00**NET CONDITION**

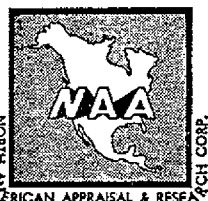
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Quarterly Publication

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Recent Changes In The Farmland Assessment Act

By Marriott G. Haines, CAE, SMA, SPA
Assessor of Taxes, City of Vineland

In the July, 1970 issue of the New Jersey Assessor's Bulletin, the paper presented at the 1970 Conference of Assessing Officers at Rutgers, entitled "The Farmland Assessment Act — Should It Be Revised?", by the writer, was reproduced in full. Since then, some changes passed by the New Jersey Legislature have been signed into law by Governor William Cahill. As all of these changes affect the assessors who have farmland to assess, they are being brought to your attention so that you will know how to proceed in the future.

The first change to be discussed is known as Chapter 237, Laws of 1970. This is a new requirement that all assessors who have disallowed a farmland assessment application must comply with, namely, the sending of a Notice of Disallowance to the property owner. Such notice must be forwarded to the owner of record no later than November 1, of the pre tax year. It should state the reason the application was disallowed. Also, the property owner should be advised of his right to appeal such determination to the County Board of Taxation on or before August 15th of the tax year. The Local Property Tax Bureau has forwarded a suggested form of disallowance to each assessor for his use. Municipalities will be expected to secure their own forms.

The date of November 1 was purposely written in the law, to give the owner and the assessor an opportunity to confer on the matter during the assessing period. By so doing, they will be able, in some instances, to change a disallowed to an allowed application, thereby avoiding an appeal and improving public relations. The writer has had two such experiences this year. In three other instances it was pointed out to the owner why they did not meet the requirements. No further action is anticipated by the property owner.

The next law, relative to the Farmland Assessment Act, is known as Chapter 243, Laws of 1970. It involves three changes, each of which all assessors should keep in mind relative to the many ramifications of this act.

First, we have a new filing date for all applications to be received by the assessor from the owner of the land, to be assessed under this act. It is August 1 of the year immediately preceding the tax year. This date was selected for two reasons: one, it gives the assessor an opportunity to inspect the land during the growing season. It has been learned, that, in some instances, after the fall cleanup, it was difficult to determine, by observation, whether or not some land had been actually farmed during that year.

The second reason for changing the filing date, was to spread the workload of the assessor over a longer period of time, thereby giving him a better opportunity of doing a more proficient job of this phase of his many duties, but without changing the assessing date of October 1.

The next change brought about by this law involves the computation of roll-back taxes. Starting with 1971, the **county percentage level**, as determined by the County Board of Taxation, in accordance with Section 3, of P.L. 1960, Chapter 51 (c.54:4-2.27) will be used. This will be more easily understood and applied. It could be beneficial to many municipalities.

Finally, under this new law, Section 17 of P.L. 1964, Chapter 48 (c.54:4-23.17) was repealed. This was the section under which any land assessed under the Farmland Assessment Act, that was acquired by eminent domain, was exempt from roll-back taxes. Starting with 1971, this will no longer be true. Any land so acquired that was assessed under the farmland act, will be subject to a roll-back tax if the use changes. Keep in mind the word "use". Mere change of ownership is not enough to justify assessment of roll-back taxes in any case. Land assessed under the Farmland Assessment Act becomes subject to roll-back taxes when it ceases to be used for agricultural or horticultural purposes, regardless of whether or not it changes hands.

Another change is known as Chapter 251, Laws of 1970. This was Assembly Bill 1233, and is similar to the other bills passed for the same purpose in the past. It provides in any municipality that has completed a revaluation in time to be reflected in the assessments for the tax year of 1970, but not in time for taxpayers to file farm-

(Continued on Page Five)

FARMLAND CHANGES (Continued from Page Four)

land assessment applications, shall be granted an extension of sixty days from the effective day of this law, which was approved October 28, 1970, effective immediately. It further provides that any credit balance of taxes paid, or to be paid, shall be credited or debited, as the case may be, against any taxes due or to become due on such lands.

The final new law to be called to your attention is Chapter 293, Laws of 1970. This was known as Senate Bill Number 613 and was approved December 14, 1970. It should be equally important to both the assessor and the tax search officer of each municipality that has land assessed under this act. It requires that a tax search state whether the land being searched was assessed under the Farmland Assessment Act of 1964, within the past three years, and be subject to roll-back taxes thereunder. We have been urging the adoption of such a law for sometime and are pleased that it has been approved. You are urged to bring it to the attention of your tax search office immediately.

Referring back to the article in the July Bulletin, you will recall that mention was made of the possibility of a training course being offered to assessors and County Board members on the Farmland Assessment Act. It can now be reported that some progress has been made on this matter. Such a course is being developed. It will be announced in the near future by the Bureau of Government Research of Rutgers, the State University, as soon as all of the details are completed.

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The



Gazette

By Walter W. Salmon, S.M.A.

Once again, the S.M.A. has demonstrated its "power of positive thinking" by attracting more interested assessors than ever before at one of its luncheons. If you haven't addressed yourself toward more meaningful and greater acknowledgment of our professional standing, the S.M.A. provides that opportunity.

The Annual S.M.A. Luncheon in Atlantic City concerned joint assessments districts. Mr. Horace Terhune, CTA and Charles Schmitz, CTA gave the benefit of their experiences in the operation of two such districts. A model ordinance creating such district was distributed.

Director of Taxation Sidney Glaser spoke of the situation of the Municipal Assessor after July 1, 1971 when Chapter 44 is wholly effective. Senator Wayne Dumont voiced his apprehensions for the Municipalities where the election of an Assessor is necessary. He believed the qualifications were stringent for candidate preparation where the election process might rule him out.

81 persons participated in a lively exchange of views. To those who were turned away because of the limitations of the room — Sorry! We will provide a larger room next year. SMA Chairman C. M. Young, Assessor of Tenafly, urged all Certified Assessors to attain an S.M.A. Designate, which is conferred by the Association of Municipal Assessors of New Jersey recognizing a dedication and competence of a high degree.

To those interested persons who appeared for the "Brush-Up" sessions, please accept our apology. All we can say is that human frailties being what they are, somebody "goofed." We guarantee it will never happen again.

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ANNUAL MEETING

The annual meeting of the Association of Municipal Assessors of New Jersey was held at Atlantic City, November 18, 1970. Meeting was called to order by President Samuel Befarah Jr. at 2:30 P.M. Approximately 225 members were in attendance.

Invocation was given by Marriott Haines.

President Samuel Befarah Jr. requested a moment of silent prayer for Assessors deceased during the past year.

Minutes of the Annual Meeting of November 19, 1969 held in Atlantic City were approved as submitted in the December Bulletin of 1969.

Treasurer's report submitted by William Brewer, Treasurer, shows a balance of \$8,313.77 in all accounts.

Edward Markowich reported on the Educational Program sponsored by Rutgers University. Total enrollment for the year was 465, certificates issued to date was 254 and many classes are not yet finished. He also stated new courses would soon start some time in January and each Assessor would be notified by Rutgers as to time and place. Report on file.

John Murray gave a very comprehensive report on the salary range of Assessors throughout the State. Report on file in the Secretary's office.

Clarence Delgado gave a report on the Northeast Regional Conference; happy to state there was a profit.

Claire Young reported on the S.M.A. and presented S.M.A. Certificate to Frank Naples, Assessor at Clark, N.J., Union County.

Harry Tracey reported on the convention now being held in Atlantic City. He also reported on the I A A O Convention in Las Vegas in the absence of Edward McKenna, representative to the I A A O.

President Sam Befarah Jr. appointed Norman Harvey to represent the Assessors at the General Assembly and gave praise for doing a swell job.

Margaret Jeffers gave a report on the sales ratio study and requested if anyone had information to get in touch or send it to her.

Russell Wilson gave a report on exemptions.

Russell Wilson gave a Budget Committee report for the ensuing year. \$8,350. budget expenses and \$7,600. anticipated income. This was held in abeyance due to the amending of the dues.

Kenneth Bech of the Auditing Committee reported that the books ending for the fiscal year Oct. 31, 1970 were found to be correct and in order.

William Brewer reported on the Assessors Bulletin and was sorry to report that only 3 issues were printed during the year and hopes to issue one in early 1971.

Chuck Taylor, chairman of the Al Weiler award, presented the award for 1970 to Herbert M. Gaskill of Margate City, Atlantic County.

Motion was made, seconded and carried that the dues be increased from \$5.00 to \$10.00 and the Associate Members be increased from \$25.00 to \$50.00.

Marriott Haines reported on the Farmland Assessment bill.

Robert Ebert reported on the activities of the

Advisory Committee and if any Assessor is in difficulty to get in touch with him or the President at once.

Theodore Swarer reported on membership for the year 1970; there were 787 paying Assessors as well as 36 Associate members and 15 members from the Local Property Tax Bureau.

Motion was made, seconded and carried that the Secretary and Treasurer's salary be increased from \$250.00 to \$500.00.

With the increase in the dues and salary, the final budget was adopted. \$8850.00 for general expenses and anticipated revenue of \$12,600. This is on file in the Secretary's office.

Robert Smith had no report on Civil Service.

Charles Fouquet reported on the Marching and Chowder outing making a profit of \$21.85, this being turned over to the Treasurer.

Clarence Delgado reported on the sounding board at Rutgers during the Conference and Walter Salmon was judged the winner and received a check of \$25.00 presented by Delgado.

The Nominating Committee presented the following slate of officers for election for the year 1971:

Charles Fouquet, John Murray, Randy Brokaw — Vice President 2 yr. term.

Motion was made, seconded that the nominations be closed. They were duly elected as Vice Presidents for a term of 2 years.

Walter Salmon requested to have someone appointed in his place as Sergeant-at-Arms to fill

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his unexpired term, for business reasons.

Motion was made, seconded and carried that Richard Dann of Woodbury City be elected Sergeant-at-Arms for the unexpired term of Walter Salmon.

A resolution was made that Walter Salmon be elected to represent the New Jersey Assessors Association to the I A A O.

All elected officers would be sworn in at the Thursday afternoon session.

Robert White of the Local Property Tax Bureau gave a report on Courses and Activities.

Marriott Haines gave a report on I A A O courses and a motion was made, seconded and carried that Marriott pursue the courses further and to see if it cannot be arranged to have one in New Jersey in the near future.

Robert Ebert suggested that the State be divided into 3 sections and have an attorney in each section as the monetary value received, it is difficult for one to handle the entire State.

Mr. Mayard of Beach Haven asked questions regarding the new law for Senior Citizen deductions. He would also like to see Senior Citizen renters receive the deduction.

Russell Wilson stated that many amendments will be made in the Senior Citizen bill that was passed at the last election and may not take effect until late 1971 and the Assessors will have little to say regarding this bill.

Motion was made, seconded and carried that the meeting be adjourned. Meeting adjourned at 4:20 P.M. Respectfully submitted, Theo. Swarer



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At the Annual Meeting of the Association of Municipal Assessors of New Jersey, held on November 18, 1970, a motion was made and passed increasing the annual dues from \$5.00 to \$10.00 per year for regular members and from \$25.00 to \$50.00 a year for Associate Members.

The Treasurer requests the following format be followed when paying state dues:

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difficult job and quite important to the members involved. It is therefore urgently requested that the following format be followed.

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- 2) When submitting state dues payments please include name of member, taxing district, title and in the case of new members their mailing address including zip code.
- 3) Please submit all dues payments to:
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Assn. of Municipal Assessors of N.J.
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