

# New Jersey

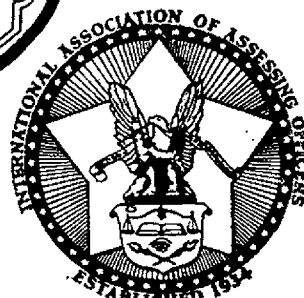


## Assessors

## Bulletin



AFFILIATES



VOL. 10 No. 2

Association of Municipal Assessors of New Jersey

MAY, 1971

### RECENT CASES IN SALES RATIO STUDIES

by Lawrence L. Lasser

The procedures of the Division of Taxation in promulgating the Table of Equalized Valuation have not yet attained perfection. This fact is demonstrated by a number of recent decisions of the Division of Tax Appeals and the Appellate Division of the Superior Court, which have ordered a revision of the ratios as determined by the Division.

Two of these cases, the appeals of the Town of Secaucus and the Borough of Wood-Ridge involved the effect upon the ratio of a sale of a single property or the change in assessment of a single property as the result of a taxpayer's appeal. The third case, Township of Cherry Hill v. Glazer dealt with procedures in the use of the Page 8 Formula including changes in assessments as the result of taxpayer appeals.

The Town of Secaucus appealed to the Division of Tax Appeals contesting the determination of the Division of Taxation that the overall ratio for the municipality for 1970 was 68.19%. In arriving at this ratio, the Director had excluded the sale of a parcel of land containing over 700 acres and located in the meadows area. The sale took place in 1969. The sale price was 10 million dollars and, in addition, the purchaser was to pay the seller annually a sum equal to three cents per square foot for each square foot of improvements constructed on the property less 100,000 square feet. The sale included a purchase money mortgage of \$7,100,000, which mortgage had an interest rate of  $\frac{1}{4}\%$  over the prime rate.

The Director of Taxation excluded the sale because of the unusual sale price.

(continued on page two)

### THE ASSESSOR AND THE LEGISLATURE

William Bailey, CTA

The tax assessor has made great strides to improve his image since 1966. This has been in the form of receiving certification and professional designation by the New Jersey Legislature.

One of the most forgotten phases of the assessor's obligation to his profession is reviewing the pending Legislative Bills submitted by Senators and Assemblymen in the State of New Jersey. Those who receive the Legislative Index must read all the bills effecting the assessor. Those not receiving the Legislative Index should contact their local Senator or Assemblyman to be placed on their mailing list. The index itself only states the bill number, the Legislator or Legislators introducing the bill, date and a brief statement on the bill. Upon reading a proposed bill which would directly or indirectly involve the assessor, the assessor should contact his Senator or Assemblyman for a copy of the bill. Reading the bill the assessor should formulate an opinion for or against it and make it known to his respective legislator. The assessor should contact other assessors for their opinions. This all has to be done with expediency because lately bills are introduced and passed in a few weeks.

Each individual County organization should also make a detailed study of each proposed bill and make recommendations. One thing a county organization can do is make up a list of all their Legislators and make sure each assessor has the list and also, have a strong legislative committee that follows through by contacting other counties and the State Assessors' Association.

(continued on page three)

# RECENT CASES

(continued from page one)

The 1969 sale of this 700 acre tract had been analyzed by the Division of Tax Appeals as a part of its decision in an appeal brought by the taxpayer contesting the real property tax assessment on the property. The Division of Tax Appeals had concluded in that case that the sale price was not less than \$11,500,000. The Town of Secaucus contended that having made this finding in the appeal involving the individual taxpayer, the Division of Taxation should have included this sale in the Sales Ratio Study using the \$11,500,000 price. The Division of Tax Appeals in answering the question as to whether a sale with so indefinite a sales price should be included in the Sales Ratio Study said, "Certainly on small pieces of land or on land and improvements the work involved in obtaining the true price would be so huge and involved that the Director's office would be overwhelmed with work and expenses so that the cost would not be worth the object obtained. However, when as in this case, the sale is so big and of so much importance to the municipality that the extra work involved would be worth it to obtain justice; because to omit the sale from the Ratio would work an injustice and hardship on Secaucus." So saying, the Division of Tax Appeals directed that the Table of Equalized Valuation be revised to include the sale and changed the ratio for Secaucus for 1970 from 68.19% to 72.35%.

The decision of the Division of Tax Appeals in the Secaucus case was based in part upon the opinion of Justice Francis of the New Jersey Supreme Court in the 1963 case of Kingsley v. Division of Tax Appeals. The Supreme Court held that the exclusion of three sales had an inequitable impact on the Town of Kearney because these sales alone reduced the ratio from 46.31% to 33.87%. Justice Francis stated in his opinion in the Kingsley case that, "Where effects of such magnitude are visited upon local taxpayers as the result of an ex-parte or informal application of a categorical rule to a few sales, more detailed study and evaluation of them should be engaged in by the Director upon request of the interested municipality for a hearing on the matter. Justice demands addition of that task to the equalization process and we doubt that its assumption will be an unduly burdensome one."

The appeal of the Borough of Wood-Ridge involves the question of whether the Page 8 Formula as applied after a revaluation should include as part of its computation the deduction of ratables reduced as a result of tax appeals by individual taxpayers. The same question was considered in the case of Township of Millburn v. Essex County Board of Taxation in which case the Division of Tax Appeals refused to exclude tax appeal reductions in the application of the Page 8 Formula, and the Appellate Division of the Superior Court affirmed the decision of the Division of Tax Appeals.

(continued on page four)

# GOLF—DINNER OUTING

The N. J. Tax Assessors Association's Annual Golf-Dinner outing will be held on Thursday, September 6, 1971 at the Spring Lake Golf and Country Club.

Fees are as follows: Green Fees \$8.00, Golf Carts \$10.00 (plus tax), Caddy Fees \$5.00 (per bag), Luncheon \$2.25 (plus tax and grat.), Dinner (Prime Ribs) \$6.25 (plus Tax and grat.). Alcoholic beverages \$1.15 (plus grat.).

Tee off time will start at 11:00 A.M.

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**ASSESSOR AND LEGISLATOR**

(continued from page one)

One of the Senators contacted his assessor and informed him that the bill was up for vote upon one days notice. Telephone calls were made throughout the State to assessors informing them of the situation. When the Senate met, the bill was taken off the board. This is what can be done by the complete cooperation of just a few assessors. Imagine the impact if we all put a little effort into it!

However, don't always be against something. If you are in favor of a specific bill, say so. When you are opposed, state the reasons and give an alternative route for the individual legislator to follow.

After receiving cooperation from your legislator, let him know that you appreciate it by a phone call and a follow-up letter. A "thank you" goes a long way.

At the present time, our certificate bill is being attacked from all angles. If we are not alert, the bill could be changed. Too much time and effort has been put into the bill to let this happen. It is time to stand up and be counted. It is not the easiest job, but a job that must be done one way or the other by each assessor exerting a little effort.

With this done everybody should be well informed. It is always easy to say "let the other fellow do it" and when everything is passed then say this or that should have been done. As an organization, we cannot let this happen. We must all do our part. You may not think it will show results, but you will be surprised at the final outcome.

A typical example of this is what happened to S-2020 sponsored by Senator DuMont and Senator Sisco. It permits the Director of the Division of Taxation to hold examinations for certification as tax assessor at such times as he may determine; provides for the issuance of provisional tax assessor certificates. At a state assessor's meeting, it was voted that all counties disapprove the present bill as submitted. All were to contact their respective legislators and voice their opposition to the bill. Before any one knew it, the bill was placed on the Senate Board for a vote.

**REPORT OF THE ASSESSORS' ADVISORY COMMITTEE**

By Robert Ebert

To date, there are about 21 assessors who have contacted this committee for assistance.

In general terms we have divided the request for services into four categories: 1—Legal; 2—Legal consultation; 3—Financial; 4—Technical.

Three assessors have called upon Mr. Milton Levenson, our legal advisor, to actively present their cases, while the other nine assessors have had their attorneys consult with Mr. Levenson.

Seven have requested financial aid in defraying part of the legal fees.

In three cases expert testimony has been given by assessors of the committee at formal hearings before the courts.

In nine cases committee members or other assessors of the state association have consulted with or offered general advice to assessors requesting assistance.

Two county assessors associations have asked for and, we responded with, talks on how the advisory committee can be of help to you.

In many cases your President has interceded for assessors in problems about to arise from actions of individual citizens or elected officials. It has been ruled that the proper procedure to be taken by assessors wanting assistance to be the following:

1 — Assessor to write a letter to the State Association President indicating need for assistance, and explain the problem in general terms.

2 — Copies to County Association President and chairman of the committee.

3—Copies where advisable, should be sent to the State Director and your respective County Board of Taxation.

It is obvious from this report that a great need exists for legal and financial assistance and for this reason this committee requested an increase in State due.

\* \* \* \*

Ted Swarer, Scotch Plains assessor and secretary of Association of Municipal Assessors of New Jersey, has been inducted into the Union County Baseball Association's Hall of Fame. Ted was an outstanding pitcher but better known for his 450 feet homers.



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## RECENT CASES

(continued from page two)

Two months later, the Appellate Division of the Superior Court decided the case of the Borough of Wood-Ridge v. Bergen County Board of Taxation. The Court held that the judgments of the Division of Tax Appeals and the Bergen County Tax Board reducing the assessment on the Curtiss-Wright Corporation's property from 27,652,300 to \$22,000,000 could not be ignored. Failure to take into account this reduction in assessment of the Borough's largest taxpayer resulted in a ratio of 89% in the year of the revaluation. If the Page 8 Formula application had reflected the reduction in assessment, the Borough's ratio would have increased from 89% to 96%. On the basis of these facts, the Court held that it was the obligation of the County Tax Board to make a study to correct the seeming injustice. The judgment of the Division of Tax Appeals was therefore reversed and the matter remanded to the Division of Tax Appeals to promulgate a new tax table which would take into account the question of the effect of the reduction granted to Curtiss-Wright Corporation. The Division of Tax Appeals was to consider whether the reductions represented decreases in value or resulted from a mere desire to retain an industry. This decision also followed the line of reasoning enunciated by Justice Francis in the Kingsley Case.

Most recently the Division of Tax Appeals has decided the case of Township of Cherry Hill v. Glazer, in which the question of the deduction of tax appeal reductions under the Page 8 Formula was again presented. Cherry Hill Township had a general re-assessment in 1969 of questionable accuracy. Twenty-three hundred appeals were filed and reductions were granted by the County Tax Board of over \$9,500,000, none of which were appealed further by the Township. The Director of Taxation, being unable to use any other standing because of this re-assessment applied the Page 8 Formula and arrived at a ratio of 48.83%. Camden County has adopted a 50% ratio. The Township contends that the amount of the County Tax Board reduction should have been subtracted in arriving at the ratio. Judge Doherty in rendering the decision for the Division of Tax Appeals reviewed the Millburn case and the Wood-Ridge case. He stated "The Millburn and the Wood-Ridge decisions cannot be distinguished on any other basis except the magnitude of the result." If Millburn had been successful, the ratio would have been 105.2% instead of 104.24%. Wood-Ridge's ratio as determined by the County Tax Board was 89% and as revised by the Appellate Division was approximately 96%. He stated further that "The deduction of reduced assessments as represented by processed appeals during the year 1969 in Cherry Hill cannot logically be excluded from the formula. The endeavor of the Director is to reflect changes which have occurred during the year and these changes are just as real as the destruction of a house by fire." So saying, the Division of Tax Appeals held that there should be deducted

from the aggregate of original assessments, added assessments and omitted assessments the sum of \$9,536,480, representing cancellations of assessments for the year 1969.

The line of decisions from Kingsley to Wood-Ridge to Secaucus to Cherry Hill clearly indicates that the Division of Taxation and the County Tax Boards have broad discretionary powers in formulating the ratio and that these powers should be utilized in order to prevent injustices. The types of injustices that are referred to in these cases are those where the ratio obviously does not reflect the assessing realities in the municipality.

The Kingsley, Wood-Ridge and Secaucus cases illustrate the adverse effect on the ratio of one or a few significant sales or changes in assessments.

Clearly, the objective of all those concerned with the administration of the property tax is to achieve assessment ratios which are both stable and reflective of the assessing practices in the municipality. Recent decisions have indicated that strict adherence to narrow formulas will not be permitted.

If it is to remain a vital force in promoting equitable distribution of the property tax, changes in formulas and procedures must be made to keep abreast of current conditions in the real estate market. The power to do so rests with the Director of Taxation.

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Quarterly Publication

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## **BRUSH UPS FOR EXAMS**

The New Jersey Assessors Association sponsored a brush up course for those assessors who planned to take the state exam March 20, 1971. One of the brush up courses was held in Toms River with 16 assessors in attendance. The other course was conducted in Netcong and was attended by 20 assessors. All sessions were well received by all those who attended.

Mr. Robert Ebert was in charge of this program and the following assessors contributed their time to make the program a success: Chas. Fouquet, Ed Markowich, Al Galik, William T. Bailey, Chas. J. Femminella Jr., Walter Salmon and Ackley O. Elmer.

The Camden County Assessors Association conducted a similar review program for the assessors in Camden County.

The unofficial report is that 53 people out of 107 passed the exam. This compares favorably with the previous exam given in September when five out of thirty-eight passed.

The N.J. Association of Municipal Assessors intends to conduct future review courses prior to the exam to be given in September if the brush up course is desired by those assessors planning to take the exam.

Assessors interested in taking these review courses in the future should make it known to the secretary of the state association.

## **CASE STUDIES COURSE COMPLETED**

The first course given by the Extension Division of Rutgers University on "Case Studies in Assessment Administration" has successfully been completed in New Brunswick.

Attended by a class of 22 it was conducted by Robert Ebert and assisted by William Bailey, East Brunswick and Charles Femminella, Randolph Township.

An interesting feature of the course was that assessors went out into the field and inspected the subject land and buildings before returning to classrooms for discussion.

## **ASSESSORS CONFERENCE**

The annual Assessors Conference will be held this year at Rutgers University, New Brunswick, from June 15th through June 18th.

A detailed schedule will be mailed to interested participants. However, the program will consist of the following: 1. Developments in N.J. Tax Law; 2. Modular & Pre-fab Construction; 3. Senior Citizen Deductions; 4. Sales Analysis; 5. Multiple Regression Analysis; 6. Assessor & Urban Renewal; 7. Equalization Appeals; 8. Common Level on Appeals; 9. Forms & Procedure Workshops; a. Bldg. Permits; b. Deed transfers; c. Sales Map; d. Processing Exemption Applications; e. Comparables on appeal; f. E.D.P. Audit of Property Record Cards; g. Anti-pollution Equipment exemption. 10. Electronic Data Processing; 11. Appraisals; a. Retail store & apts.; b. Comm. office bldg.; c. Condominiums. 12. Current Capitalization Methods; 13. Executive Committee Meeting; 14. Time has also been set aside for the S.M.A. brush up course and exam for anybody who is interested in becoming a member of the "Society of Municipal Assessors."

\* \* \*

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## ALONGI WINS N. J. SUPREME COURT DECISION

The N. J. Supreme Court upheld as constitutional the state law requiring specific qualifications for an individual in order to run for the office of tax assessor.

In a 7-0 decision the court ruled that Carl Alongi, the present assessor for South River, won a second term and subsequently, tenure by declaring Joseph Shaluha's victory over Alongi by 830 as invalid. The court said Shaluha cannot take office because he was never eligible to run.

When Shaluha filed for election last June he had neither a college education, equivalent work experience in real estate nor a tax assessor's certificate.

The court said the borough clerk was guilty of a violation of a state statute "which forbids a municipal clerk from certifying the name of a candidate for inclusion on the ballot unless the candidate had a valid assessor's certificate."

Shaluha's name had been taken off the ballot in October by Superior Court Judge David D. Furman. It was later restored by a three man panel in the Appellate Division of Superior Court.

Shaluha's decision to run was based on a bill signed by Governor William T. Cahill on December 29, 1970 which postpones the deadline for an individual to have the necessary qualifications to make him eligible for office.

However, the Supreme Court ruled Shaluha was ineligible when his name was put on the ballot and stated the new bill had no bearing on this case.

Alongi, who holds a masters degree in city and regional planning, was first elected to a four year term in 1966.

He said he had nothing personal against his opponent but he felt he was defending the positions of every assessor in the state of New Jersey. He also said that it proves the County Boards of Taxation are the ones who control the assessors and not the local politicians.

As for Shaluha? He has taken two related courses at Rutgers and is attending the third. "I went this far," he said, "I'm going all the way."

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## I.A.A.O. CONFERENCE

Boston, Massachusetts will be the site for the combined International Association of Assessing Officers and Northeast Regional Association of Assessing Officers Annual Conference, to be held September 19 to the 22nd, 1971.

The proposed format is as follows:

Pre-Conference School — September 15-17

CAE-MAI Seminar — September 18

Educational Sessions—September 20-21-22

Reception — September 19 (P.M.)

Golf Tournament — Date to be announced

For the Conferees and their wives, the following social events will be offered:

Sunday, 6-7 P.M. — Reception

Tuesday, 12 Noon to 5 P.M. — Clambake on the scenic South Shore at the gateway to Cape Cod, at the South Shore Country Club.

Wednesday, 7-12 P.M. — Banquet followed by dancing in the Grand Ballroom to the music of Vaughn Monroe and the comedy of Jimmy Joyce.

In order to obtain accommodations for the conference, all conferees must be registered with IAAO Office before the hotel will be assigned.

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## AL WEILER AWARD

Each year at the Annual Meeting of the Association of the Municipal Assessors of New Jersey held in Atlantic City, the "Al Weiler Award" is presented to an assessor for outstanding achievement in or contributions to the assessing field.

The official nomination for the award must come from the County Association of which the nominee is a member. Any County Association wishing to nominate one of its members for this award should send the assessor's name and reasons for nomination to:

Charles H. Taylor  
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Walter M. Salmon, C.T.A., S.M.A., has been appointed full time Tax Assessor of Mount Laurel Township effective July 1, 1971 for a term of four years.

Mr. Salmon is president of the Burlington County Tax Assessor's Association, a member of the Executive Committee of the State Association of Assessors and chairman of its Legislative Committee.

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New Camden County Assessors Association Officers:

Harvey Duus, President (Stratford)  
William R. Buffington, Vice-Pres. (Pennsauken)  
William M. Hunt, Secretary (Brooklawn)  
Neil Pastore, Treasurer (Winslow Township)

New Mercer County Assessors Association Officers:

Edward Klenk — President (Ewing Township)  
Carleton Force — Vice-Pres. (Hopewell)  
E. Lee Jones — Sec. Treasurer (Hamilton)

New 1971 Middlesex County Assessors Association officers:

James Wickers, President (Milltown)  
James Puha, Vice-Pres. (South Plainfield)  
Katie Geiler, Treasurer (Edison)  
Dorothy Gombas, Secretary (New Brunswick)  
Marie McAllister, Corr. Sec. (Spotswood)

New Officers of Morris County Assessors Association:

Charles Fouquet, Pres. (Parsippany Troy Hills)  
Louise Pisacane, 1st Vice Pres. (Boonton)  
Harold Baumwoll, 2nd Vice Pres. (Rockaway)  
Gloria Cross, Secretary (Denville)  
Francis Duplessis, Treasurer (Wharton)

New Officers for the Warren County Assessors Association:

Martin Frey, President (Knowlton Township)  
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I.A.A.O. President Andrew S. Regis has announced the appointment of Joseph B. Krupinski, C.A.E., Assessor of Township of Teaneck, as the 1971 New Jersey State Representative. Mr. Krupinski will serve as coordinator between the International Association and its New Jersey members.

The Appellate Division of Superior Court has upheld a Garfield ordinance abolishing the City's five man Board of Tax Assessors and replacing it with a full-time assessor. The court ruled that a municipality can take such action when its done in good faith for greater efficiency and economy.

Association of Municipal Assessors of New Jersey  
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