

New Jersey



Assessors

Bulletin



AFFILIATES



VOL. 10 No. 3

Association of Municipal Assessors of New Jersey

AUGUST, 1971

TAX ASSESSORS CONFERENCE A SUCCESS

The Conference for Assessing Officers presented by Rutgers University in conjunction with various assessing groups was held on Douglass Campus on June 15-18.

The Conference was for Assessing Officers although other public officials concerned with property taxation and other interested citizens also attended.

The program consisted of a varied schedule of lectures, discussions, and workshops on advanced appraisal techniques, special types of properties and current assessment problems.

The Conference did not include the concurrent schedule of basic assessors training courses which are offered only during the fall and spring semester of the regular school year.

JOIN THE I.A.A.O.

OUTING POSTPONED

The State Assessors' Association's Annual Outing, originally set for September 16, 1971 has been postponed indefinitely.

In lieu of the Golf Dinner Outing there will be a Cocktail Party August 23, 1971, from 7:30 p.m. to 9:30 p.m., honoring Al Greene.

It will be held at Beacon Manor, Bayhead, New Jersey. Donation — \$10.00. Please make checks payable to: Assessors International Seminar.



GLASER APPOINTED DIRECTOR

Acting Director Sidney Glaser was sworn in as Director of the Division of Taxation on May 4, 1971.

Sidney Goldman, Presiding Judge of the Appellate Division administered the oath in the Assembly Chamber before his family and a large group of well wishers which included numerous State Officials.

Mr. Glaser, who holds a Bachelor's Degree from the College of the City of New York and a Degree in Law from New York University, has held the title of Assistant Director, Legal Analyst, Revenue Analyst and Assistant to the Director.

He has also been permitted to practice before the U. S. Supreme Court and is a member of the New Jersey and New York State Bars.

Mr. Glaser is a former Chairman of the Research Section of the National Association of Tax Administrators and is the author of many articles on taxation.

During World War II he served in the legal branch of the Corps of Engineers.

Association of Municipal Assessors of New Jersey

NEW JERSEY ASSESSORS BULLETIN

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LEGISLATIVE COMMITTEE REPORTS

At the Executive Committee meeting for Assessing Officers held on June 17, 1971 numerous Assembly and Senate Bills, both passed and pending were presented to Conferees on June 15th, by Milford Levinson, Esq. and Walter Salmon, Co-Chairman of the Legislative Committee.

The Assembled Assessors were requested to give an expression of opinion in favor of or in opposition to the bills with the following result:

- | | | |
|--------|--|--------|
| A-1340 | Exemption to Fraternal Organizations | Oppose |
| A-2465 | Prohibits exhibits to Fraternal Organization if in violation of The Civil Rights Statutes | Oppose |
| A-2133 | Requires Assessors to do a Revaluation if no contracting appraisers are used, following a County Board directive to revalue a district | Oppose |
| A-2164 | Requires approval of Revaluation contracts by the County Board | Oppose |
| A-2198 | Mobile homes spaces & mobile homes to constitute rental premises | Favor |
| A-2199 | The term "Real Estate" shall include Mobile Homes | Favor |
| A-2239 | Requires monies derived from Added & Omitted Assessments to be apportioned to school | Oppose |
| A-2247 | Extends dates for Veterans deductions | Oppose |
| A-2291 | Fiore Bill—Prohibiting the use of Equalization Ratios in Discrimination Cases | Hold |

- | | | |
|--------|--|--------|
| A-2454 | Creates a Universal School Tax Rate of \$2.25 | Favor |
| S-2112 | Restores exemption to Fraternal Organizations | Oppose |
| S-2195 | Provides for standards to be established by the Division of Taxation for use in Revaluation Programs | Favor |
| S-2246 | Validates elections of Certified Tax Assessors | Favor |



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GREENE FOR VICE PRESIDENT

We hope this year at the Boston Conference, September 18-22, the International Association of Assessing Officers will not only recognize New Jersey as one of the leading states in assessment administration, but honor the Assessors of New Jersey by nominating and electing IAAO Executive Director Alfred J. Greene Jr., Assessor of Clifton, as Vice President.

In addition to the Association of Municipal Assessors of New Jersey unanimously endorsing Al, numerous assessment officials and state associations in other parts of the country are working for Al's candidacy. If others are supporting Al, we in New Jersey must do our utmost to see that he is the next IAAO Vice President.

Alfred J. Greene, Jr., is one of the most respected New Jersey authorities in real estate appraisal and taxation.

Tax assessor for the past 14 years in the City of Clifton, following four years in the same post in neighboring Passaic, Mr. Greene, is qualified as an expert in the field in all courts of the State.

Mr. Greene was born and raised in Chagrin Falls, Ohio, and after graduating from high school attended the universities of Iowa, New Mexico, Syracuse and Rutgers. He specialized in real estate appraising and business administration.

Prior to his becoming an assessor in the State of New Jersey, Mr. Greene served four and a half years in the United States Marine Corp.

In addition to his duties as a tax assessor he has also been instructing Real Estate Courses at Rutgers University for the past fifteen years.

Active in professional societies, the Clifton tax head is former president of the Association of Municipal Assessors of New Jersey; former president of the Passaic County Assessors Association and a member of the Advisory Committee to the New Jersey Director of Taxation. He is a charter member of the state Society of Municipal Assessors and a member of the American Institute of Real Estate Appraisers (MAI). He is also a member of the Executive Board of the International Association of Assessing Officers (I.A.A.O.)

A frequent lecturer at conferences and conventions, Mr. Greene was recipient of the 1962 McCarran Award as outstanding state chairman of the I.A.A.O. In 1956, he received the A. E. Miller Award of the N. J. Association of Municipal Assessors for his accomplishments and contributions toward education in assessment administration.

He is married to the former Marge Roark of Pittsfield, Mass. Mr. and Mrs. Greene and their two children live at 92 Bender Drive, in Clifton, New Jersey.

How can you help? For those of you who are not IAAO members, please join now, because membership means you are behind Al and it shows that as an IAAO Executive Board member Al's work to promote IAAO has not been in vain. In addition, make every effort to attend the Boston Conference, September 18-22 to give Al your vote.

Below is a copy of membership application for those who do not have one.

INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS 1313 East 60th Street, Chicago, Illinois 60637

The undersigned hereby applies for membership in the International Association of Assessing Officers in the classification indicated below and verifies that he qualifies for membership in this classification and agrees to pay the dues prescribed. If accepted for membership, I agree to subscribe to the IAAO Code of Ethics.

Date: _____ Signature: _____

To Determine Proper Membership Classification, See Reverse Side

☐ Regular, \$20 ☐ Associate, \$15 ☐ Subscribing-Primary, \$40 ☐ Subscribing-Secondary, \$25

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Assessors



71 Conference



THE I.A.A.O.

By Joseph B. Krupinski,
SMA, CAE, IAAO Representative, N. J.

The International Association of Assessing Officers was organized in 1934 for the purpose of improving standards of assessment practices, obtain prestige and recognition for assessing officers, elevate the qualifications of assessment personnel, inform the public of the important task performed by Assessors, provide a clearing house for the exchange of information pertaining to assessments and to cooperate with private agencies interested in the improvement of the assessment administration. Since its inception, the membership has increased from the original eleven assessment officials to its current enrollment in excess of 700.

The IAAO has made steady progress in meeting its objectives through the conscientious efforts of many assessment officials throughout its international boundaries and the permanent staff at its headquarters in Chicago. To achieve its aims the association publishes text books, periodicals, specialized publications, sponsors symposiums and conferences, conducts programs in specific fields of assessment administration, has programmed educational courses and conducts schools for assessment officials. In 1966 when the educational courses first started the enrollment was only 393. Four years later, in 1970 the number of students increased to about 3000. In addition to conducting schools of its own, IAAO assists state and regional organizations in planning institutes and educational programs for Assessors.

IAAO maintains an excellent library and research staff which makes it readily possible to obtain information concerning almost any phase of the assessment administration. For instance, records are maintained on court decisions, laws and statistical data that are of interest to Assessors. The IAAO publications such as the Newsletter, a monthly issue sent to all members, and the Assessors Journal contain interesting articles which are informative and educational.

In its efforts to raise the professional standards of assessment officials and to recognize competence in assessment administration, IAAO awards the Certified Assessment Evaluator (CAE) designation and other designations in specialized fields to those who can meet the requirements and qualifications set forth by IAAO.

Each year IAAO has an annual conference on assessment matters. This year it will be held in Boston from September 18-22. The speakers and panel members are recognized individuals in their specific fields. After the conference, the proceedings are published in book form and sent to all registrants. In addition, IAAO Officers are elected from its regular membership and installed into office for the ensuing year at the annual banquet.

New Jersey is recognized by assessment administrators as one of the leading states in promoting legislation for the improvement of the

assessment administration. However, with respect to membership in IAAO, the number of New Jersey assessment officials who belong to this professional association is disappointing. There are approximately two hundred members or about 20% of the more than 900 Assessors in the state that should be members. Therefore, to make New Jersey a leader on an international level we must have more members. So on behalf of IAAO Executive Board member Alfred J. Greene Jr., and myself, please join IAAO now.

ALAN F. HART FETED

About 250 people paid tribute to Alan F. Hart upon his retirement from the position of State Supervisor of the Local Property Bureau, a position he has held for 12 years.

The Testimonial Dinner took place at the Cedar Gardens Restaurant on June 28, 1971 with Augustus J. Costigan, Superintendent of Administration of the Division of Taxation as Master of Ceremonies.

Mr. Hart, who holds a Bachelor degree from Lafayette University, has devoted 36 years of service to the State of New Jersey. He has also pursued post-graduate work at Rutgers University and the University of Chicago.

During World War II Mr. Hart served the U. S. Air Corps and while in India in the service of his country, he met and married his wife, Barbara.

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SENIOR CITIZEN'S DEDUCTIONS

Joseph E. Rauch, Tax Collector
South Brunswick Township

The Assessors of New Jersey are quite familiar with the basic eligibility requirements of a Senior Citizen Deduction having handled them for years.

Since the 1970 Constitutional Amendment, however, there are certain areas of change that should be considered by both the Tax Assessors and Tax Collectors. We should work together as the "Professional Tax Administrators of New Jersey" to promote cooperation in the proper administration of the Senior Citizen Program to make it easy for our senior citizen applicants and to insure efficiency in this important operation.

Since most Assessors and Collectors agree that senior citizen applications should always be filed with the Assessor, and the Divisions of Taxation and Local Finance support this position, it becomes necessary for all of us to present a united front to change the existing law.

In the meantime, we can work together under the existing law in the following ways:

1. Since the present law provides that senior citizen deductions granted by the Collector must be "Approved" by the Assessor, it is easier for this approval in the first place, and when the Assessor notifies the Collector of the approval, the Collector can make those entries necessary for the deduction on the taxpayer's account and refunding of half the deduction by the State.

2. All tax duplicates should indicate in some way which individual has the senior citizen deduction and if the senior citizen has a veteran's claim on file in reserve. This information is needed in case of death or disqualification of a Senior Citizen.

3. Since the Collector must disallow a Senior Citizen Deduction for the current and previous year when they fail to file a Post Tax Year Statement, either the Assessor should make the disallowance, or a copy of this disallowance notice should be sent to the Assessor, who has the legal right to require the disallowed party to re-apply.

4. Since the Collector must certify to the County Tax Board by June 4th, all Senior Citizen tax deductions allowed as of May 31, the Assessor should notify the Collector by June 1st of all Senior Citizen applications approved through May 31st.

At various meetings in Trenton, with Director Ehret of the Division of Local Finance and Director Glaser of the Division of Taxation, various suggestions were made to change the present law covering Senior Citizen Applications.

Director Glaser suggested the possibility of some other agency that would determine the eligibility of Senior Citizens, and certify to the Assessor and Collector.

It was pointed out that a further study and suggestions are needed on the Post Tax Year Statement.

It was requested that a Bill be drawn up to

immediately eliminate proration and filing of applications with the Collector. In fact, a proposed Bill has been drawn up by our friends in Trenton to have all applications once again filed with the Assessor and eliminate the proration of a senior citizen deduction since it has been proven to be unworkable and does not produce sufficient revenue to warrant its administration.

The proposed Bill was discussed with one of the top Senators in the New Jersey Senate. Unfortunately this Senator did not care what it cost to administer the proration section of the Law and would not support the proposed Bill.

We, the Assessors and Collectors of New Jersey, must make our Legislators realize that we live with these laws day after day and we know the loopholes and problems involved. We, therefore, as responsible tax administrators, want to see that these Laws are changed for the convenience of our Senior Citizens, and for a realistic approach to administering the Senior Citizen Program.

Further, all Collectors and Assessors should work together and offer to assist our State Legislators in improving all laws that we administer.

As I indicated to the Assessors at their recent conference at Rutgers, the Assessors and Collector played a major role in having the State pay the increased \$80.00 on the Senior Citizen's new \$160.00 deduction. Many Senior Citizens are aware that this was not added to their tax bills, but they do not know that they and the other taxpayers of New Jersey can thank the State Assessors' and Collectors' Associations for this savings.

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IAAO PRE CONFERENCE EDUCATION PROGRAM

IAAO will conduct five three-day courses preceding the conference. Classes will meet at the Statler-Hilton Hotel in Boston on Wednesday, September 15 through Friday, September 17.

The courses are: 1—Cost and Market Approaches to Value; 2—Income Approach to Value; 3—Appraisal of Land; 4—Accounting Principles for Assessors; 5—Business Personal Property.

To register for the Pre-Conference School tuition should be sent to: IAAO Education Department, 1313 East 60th Street, Chicago, Ill. 60637.

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