

New Jersey



Assessors

Bulletin



AFFILIATES



VOL. 10 No. 4

Association of Municipal Assessors of New Jersey

NOV., 1971

ATLANTIC CITY CONVENTION

All roads lead to the New Jersey State League of Municipalities 56th annual convention at Atlantic City on November 16-19.

The Assessors will have three days of activities starting Wednesday 17th and ending Friday morning. All activities will take place at the Haddon Hall Hotel.

On Wednesday at 2:00 P.M. in the Pennsylvania Room #3, Lounge Floor, the S.M.A. Luncheon will take place, Chairman Samuel A. Befarah, Jr., who is President of the State Assessor's Association. Details of the luncheon will be found in another article of this issue.

On Thursday at 10:00 A.M. in the Viking Room, Tower Floor, H. Randolph Brokaw, C.T.A., Vice-President and Assessor of Hamilton (Mercer) will introduce the Honorable Paul E. Doherty of the New Jersey Division of Tax Appeals. The Judge will speak on "Recent Developments in Tax Legislation and Decisional Tax Law."

At 2:00 P.M. in the same room, Installation of Officers will take place and then the presentation of awards will be made by Charles H. Taylor, S.P.A., C.T.A., Vice-President and Assistant Assessor of Wayne.

A Panel Discussion will then take place. Charles W. Fouquet, C.T.A., Vice-President and Assessor of Parsippany-Troy Hills will introduce the panelists who will discuss "What should you expect from a revaluation."

The panelists will be W. O. Freeman, P.E., Assessment Evaluator of the Local Property Tax Bureau who will represent the State; Joseph Solimine, Secretary, Essex County Board of Taxation who will represent the County; Edward P. (continued on page two)

S.M.A. LUNCHEON

S.M.A. Luncheon is scheduled for Wednesday, November 17, 1971, at the Pennsylvania Room in Haddon Hall at 11:45 A.M. to 2 P.M. Tickets are \$5.00 and the speakers are Phillip E. Watson, President I.A.A.O. who is also the Assessor for the Los Angeles District; Senator Harry L. Sears, Chairman, New Jersey Tax Board; and Sid Glaser, Director Division of Taxation, State of New Jersey.

Mr. Watson will talk on the recent decision rendered in California regarding property tax not being used in education.

Senator Sears will speak on the latest development of Tax Board findings which will be interesting to all Assessors.

Reservations may be made by sending check or voucher to: L. Gene DiCavalcante, Assessor's Office, Scotch Plains, New Jersey. The deadline for reservations is November 10th.

Filling out an income tax return usually takes more effort than it does to make the money.

IAAO RECEIVES \$40,000 GRANT

The John C. Lincoln Foundation has approved a \$40,000 grant to the International Association of Assessing Officers. In August 1969 the Lincoln Foundation cosponsored an initial grant of \$50,000 to begin production of a series of programmed courses. The 1971 grant of \$40,000 will allow IAAO to complete the series of self-study courses on the fundamentals of the appraisal process.

LAND WANTED

(Excerpts by permission of Wall Street Journal)

Westinghouse Electric Corp. will soon embark on a hunt for land and perhaps within a year will present its findings to the government. Company executives are thinking not of gold or oil but of sites for new towns. "We believe that one of the growth industries of the seventies will be new-communities development," says a spokesman.

The Rouse Company, which built the much-acclaimed town of Columbia, near Baltimore, has also set up a special team to hearch for more land and Levitt & Sons, Inc., a subsidiary of I.T.&T., is polishing up a half-dozen plans for new-town developments.

All of this is possible by a new law enacted by Congress that provides expanded loan guarantees so developers can borrow at cheaper rates, helps developers pay interest on their private borrowings, makes money available for such public facilities as mass transit, schools and labraries, offers funds to help pay teachers, nurses and policemen and provide special planning assistance.

The goal is to help house a U.S. population that, by one estimate is expected to rise by 100 million, or 50%, by the end of the century.

Any C.T.A.'s available?

Atlantic City Convention

(continued from page one)

Markowich, S.M.A., C.T.A., Assistant Assessor Clifton, who will represent the Assessors; Robert Rubenstein, M.A.I., who will represent the Revaluation firms; and Norman Harvey, S.P.A., C.T.A., Assessor of Englewood who will act as moderator.

On Friday at 10:00 A.M. in the Viking Room on the Tower Floor with Samuel A. Befarah, Jr., S.M.A., C.A.E., C.T.A., President of the Association and Asbury Park Assessor acting as chairman, two guest speakers will talk on "The State Tax Policy Commission — Task Force C" and "Exemptions." The speakers will be introduced by Marriot G. Haines, S.M.A., C.A.E., C.T.A., Assessor of Vineland and Russel T. Wilson, S.M.A., C.A.E., S.P.A., C.T.A. Assessor of Hackensack.

The evening hours will be devoted to socializing.

NEW ASSESSOR

Mr. John Wycoff, New Jersey has been appointed Tax Assessor for the Township of Sparta.

Mr. Wycoff, who is a Certified Tax Assessor, was previously with a private revaluation firm.

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ADDED ASSESSMENT

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

During a discussion on added assessments in one of the in-service training courses for assessors, it occurred to the writer that a notice to owners of a property on which such an assessment was levied might be helpful. If properly designed, it could serve a two-fold purpose (which will be explained later) and at the same time improve the public relations of the assessor's office.

With that thought in mind, after trying out a few sample notices with revisions on my property owners, the following form has been successfully used for the past two years.

CITY OF VINELAND

ADDED ASSESSMENT NOTICE

Listed below is the added assessment that has been levied against your property this year.

OWNER				
BLOCK LOT PROPERTY LOCATION				
Total Asmt. Buildings	Date Completed	No. Months Assessed	Prorated Assessment	Estimated Taxes Due Nov. 1st

For

This is **NOT** a tax bill - For your information only.

Tax bills on added assessments are issued in October and payable **November 1st**.

Please check this and contact the Assessor immediately, if there are any questions, as no adjustments will be made after December 1st.

ASSESSOR OF TAXES

NEW APPOINTMENT

Mr. Lyle Richards, West Creek, New Jersey, has been appointed assistant Tax Assessor for the Township of Eagleswood, Ocean County, to assist Milton Salmons.

First you will note that the size was designed to fit in a No. 10 envelope. This simplifies processing and mailing, which is important in these busy times.

Provision was made to show the property owner's name, location of the property, the tax map identification (Block and Lot) as well as what the added assessment covered. You will also note that the full amount of the assessment, as well as the number of months assessed and the prorated assessment are shown. The estimated tax is also filled in.

The property owner is also reminded that this is **NOT** a bill but merely a notice.

One might ask, why send out such a notice, when such is not required? It is the opinion of the writer that in view of the heavy tax burden now being borne by property owners today, assessors can do much to improve our public image. Keeping our public duly informed is most important.

Be it a small home owner or a large commercial or industrial owner who are to become subject to an added assessment anytime after the first of the year, they are entitled to learn as soon as possible the amount of added assessment taxes they will be billed for during the following October, that will become due and payable

(continued on page four)

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Added Assessment

(continued from page three)

November 1. By receiving such a notice, they can start preparing for the statutory due date. This can be most helpful to the property owner.

Sending out such a notice has also been helpful to my office. It has been our experience in complying with the added assessment law, that in some instances, while we judged that the structure was reasonably completed for its intended use, as of a given date, such was not the case in every instance. That led to the addition to the last statement on the form. In such situations, the owner has contacted the office in time (usually) before the added assessment information has been forwarded to our computer center so that a correction could be made. This satisfies the owner. It also avoids an unnecessary appeal.

As previously stated, the above notice, in its present form, has now been in use for two years and has proven both informative to the property owners and beneficial to the office. It could be that some other assessors are using an equally good added assessment notice that they have developed. On the other hand, someone might have a suggestion to improve this notice. If so, I will be most happy to hear from them. In the meantime, all readers should feel free to utilize this idea for whatever good one can, to improve the work of the assessor's office.

WHAT'S NEW?

The State of Wisconsin Legislation has introduced new bills of interest to assessors. (1) Provides a minimum assessment of 1,000 on mobile homes, (2) creates homestead exemptions of first 5,000. of assessed value for persons over 65, (3) authorizes a tax freeze on improvements made on one or two family residences.

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Association of Municipal Assessors of New Jersey

NEW JERSEY ASSESSORS BULLETIN

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GET WELL NOTE

Angela Szymanski, former Middlesex, New Jersey Assessor and presently working for J. M. Cleminshaw, is recuperating from an operation and would appreciate hearing from friends. Write her at 357 Seneca Ave., Middlesex, New Jersey.

THE BOSTON CONFERENCE

Joseph B. Krupinski, CAE, SMA

The International Association of Assessing Officers 37th Conference was held at the Statler-Hilton Hotel, Boston, September 19-22. The excellent planning of the IAAO Executive Staff, the Program Committee and the local Host Committee resulted in an event that will be remembered for a long time by the approximately 2500 conferees who were in attendance.

The programs were very interesting and each day there were concurrent sessions that covered various topics related to Assessment Administration. The speakers were knowledgeable individuals covering many aspects of the assessment field; such as, office administration, data processing, professionalism, valuation techniques, legal problems, case studies, certification and education, appraisal report writing, exempt properties, shopping centers and other interesting subjects. Dr. Norman Vincent Peale, minister of Marble Collegiate Church in New York City, and Hubert H. Humphrey, U.S. Senator from Minnesota, were among the outstanding guest speakers at the Conference. All of the sessions were well attended and for many conferees there was only standing room available.

On the lighter side, there was a hospitality suite for the ladies, luncheon and fashion show, trip to Filene's Automatic Bargain Basement, tour of many historical sights and points of interest in Boston and Cambridge, re-enactment of the Boston Tea Party, the annual reception and banquet. Probably, the highlight was a New England Clam-bake held on the outskirts of Boston at the South Shore Country Club. Within an hour an estimated 1500 people were served lobster, clams, corn and all the trimmings. Fantastic!

New Jersey was well represented at the Conference. There were 60 registered assessment officials present and about 40 assessors came by bus, automobile and plane to attend the annual business meeting. The display of enthusiasm and cooperation for the election of IAAO Executive Board member Alfred J. Greene, Jr. was noticeable throughout the Statler-Hilton. This was the year that the New Jersey assessors would be

(continued on page six)

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ASSESSOR

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The Boston Conference

(continued from page five)

recognized for the promotion of IAAO objectives by the nomination of Al as the next Vice President. Our candidate was represented before the Nominating Committee by supporters from all sections of the United States and Canada. The presentations by the various state delegates was done so well that the Nominating Committee chairman Past President Clifford Allen agreed that it was very impressive.

Everyone was confident that Al would get the nomination, but when the Committee made their announcement Tuesday afternoon former IAAO Executive Director Bernard Shadrawy was selected for Vice President.

Unfortunately, rather than being a day of joviality and pride, it was one of delusion and disappointment. Al and his campaign aides spent the remainder of that day and the early hours Wednesday morning planning the procedures for an effective election from the floor. After counting all the possible votes they concluded that a floor fight was risky, but there was no other alternative. New Jerseys position was well known and several prominent IAAO leaders, including President Philip E. Watson, spoke confidentially with Al convincing him that chances for victory were better in 1972. Al explained the outcome of his meetings to the New Jersey assessors who unanimously decided with Al to wait until next year for the nomination. In a sincere and gentlemanly manner Al seconded the nomination of his potential opponent with his eyes pointed to next years conference at Dallas. If it is not another illusion, Alfred J. Greene, Jr., Chairman of the IAAO Publications Committee, will receive the nomination in 1972.

Although we did not realize our main objective in 1971, the New Jersey Assessors could boast that they avoided a floor fight and did not disrupt the Association. Through their efforts Al Greene was the recipient of the "M" Award as well as a Presidential Citation and I received the McCarren Award. To all of you, thanks for everything you have done for Al and myself.

HOME STUDY COURSES IN THE EVALUATION OF PROPERTY

The International Association of Assessing Officers has designed several courses in the evaluation of property, specifically prepared for the individuals or small groups who cannot attend lengthy classes. Courses on "The Income Approach," "The Market Data Approach" and on "Site Analysis and Evaluation" are presently available. Other courses on the cost approach and adapting the three approaches to appraising en masse are in the planning stage. For details on enrollment, write IAAO Programed Courses, 1313 East 60th Street, Chicago, Illinois 60637.

Failure changes to success when one acquires self-knowledge. — Louise Vernon

SENIOR CITIZENS' TAX DEDUCTION

According to the New Jersey Division of Taxation, 152,519 Senior Citizens qualified for the 1971 tax deduction, up from 142,736.

We can look for another increase if the proposed constitutional amendment to be voted on November 2, 1971 is passed. This will allow citizens to qualify who receive benefits in lieu of Social Security from programs of the Federal Government such as Railroad retirement program, etc.

A diplomat is a person who uses his head without anyone suspecting it. — Dan Revello



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