

New Jersey



Assessors



MEMBER
International Association
of Assessing Officers

Bulletin

VOL. 10 No. 9

Association of Municipal Assessors of New Jersey

FEB. 1973

THE OTHER SIDE OF THE COIN

The time has come for the Assessor to strike back and to show the other side of the coin on which his image is stamped. The continued degrading of the Assessor's position by the news media is eroding the path toward professionalism as well as threatening the right of tenure.

Your image as a trusted member of local government is reaching a new low thru adverse publicity thus promoting such legislation as District Assessing, County Assessing, and State Control and Regulation of a combined Collector/Assessor function. Should any of the proposed bills be made law your job and tenure could be eliminated or possibly relegated to insignificance.

What you MUST and can do in your own behalf, if not for anyone else, is to establish in your own community, in your own county association, through your friends, through your county board and your legislators, a constant public relations program.

The program should spell out what you do and why. It should refute in specific language the publicity against the office of the assessor. It should explain the effect on the taxpayer of pending legislation and the inconsistency of some court decisions.

Let the public, the news media and the legislators see the other side of the coin. It is your job and your future that is on the line.

Walt Salmon

Honesty is not only the best policy, it is rare enough today to make you pleasantly conspicuous.

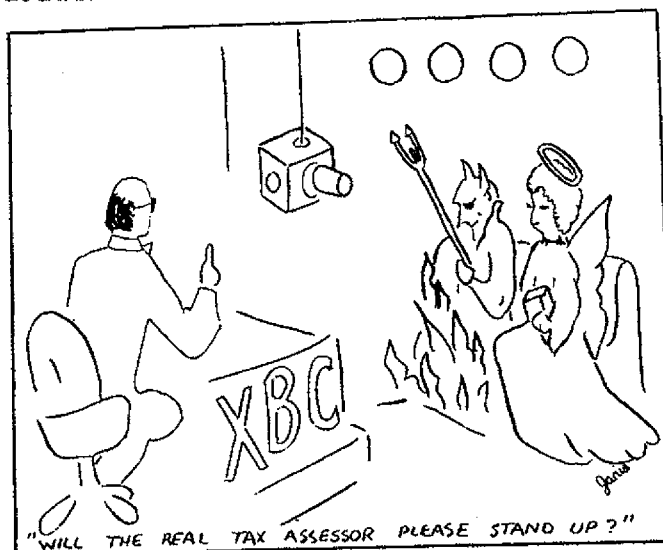
SCHOOL DECISION DELAYED

Decision was delayed by the New Jersey Supreme Court in the so called "Bottle" case which could eliminate the local property tax as the prime method of funding public education.

Superior Court Judge Theodore I. Bottle had previously ruled that the Legislature find an alternative in providing public education by January 1, 1973 and the present system be eliminated by January 1, 1974.

The Supreme Court has already granted an indefinite stay of the ruling to the state which is seeking to overturn Judge Bottle's decision.

I have come to the conclusion that politics are too serious a matter to be left to politicians — deGaulle



MEMBERSHIP REPORT

	Members	Districts	Percent
Atlantic	35	23	100
Bergen	92	70	100
Burlington	47	40	100
Camden	55	37	100
Cape May	17	16	100
Cumberland	13	14	93
Essex	29	22	100
Gloucester	42	24	100
Hudson	23	12	100
Hunterdon	22	26	85
Mercer	25	13	100
Middlesex	35	25	100
Monmouth	56	53	100
Morris	63	39	100
Ocean	35	33	100
Passaic	21	16	100
Salem	13	15	87
Somerset	23	21	100
Sussex	24	24	100
Union	44	21	100
Warren	20	23	87
Total	734	567	
L. P. T. B.	13		
Associate Members	31		

Property Tax on a \$20,000 Home (1972)

	City	School	Other	Total
NEWARK	\$ 308	\$839	\$305	\$1,452
BOSTON	1,123	275	0	1,398
NEW YORK	800	-	-	800
BALTIMORE	678	-	22	700
INDIANAPOLIS	202	346	143	691
LOS ANGELES	129	281	278	688
SAN FRANCISCO	362	205	69	636
DETROIT	285	257	76	618
PHILADELPHIA	287	252	0	539
MIAMI	221	167	144	532
DALLAS	202	185	111	498
HOUSTON	191	180	98	469
CHICAGO	199	186	52	437
WASHINGTON, D.C.	348	-	-	348
NEW ORLEANS	228	-	60	278

*included in city tax

FUNDS HELP ASSESSMENT ADMINISTRATION

Federal revenue sharing funds received by local municipalities may be used for assessment purposes, according to the recently passed State and Local Fiscal Assistance Act of 1972.

The Department of Treasury states that "a general reappraisal of all property . . . is an activity which clearly comes within the preview of financial administration." The Act limits the use of the funds locally to priority expenditures of which financial administration is one.

The official federal definition of financial administration is: "Officials and agencies concerned with tax assessment and collection accounting, auditing, budgeting, purchasing, custody of funds and other central finance activities."

Assessment officials should contact their local governing bodies regarding proposals to use such funds for assessment administration programs.

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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.

HIGHLIGHTS

(Executive State meeting held at Ramada Inn on January 19, 1973)

Dues to remain for 1973 at \$10 for assessors, \$10 for associate members and \$50 for affiliated members. Possible raise in 1974 to \$15-\$25-\$55.

New application cards to be mailed to all members to update records.

Membership roster listing names, addresses and telephone numbers of all assessors to be compiled and sent to all members.

Discussion on requiring the Chief Assessing Clerk become a C. T. A.

Discussion on Tri-County assessors meetings underway.

State Association of County Tax Boards and Secretaries preparing 18 bills for submission to legislature.

Resolution sent to members of legislature committee on S1588 requesting its removal.

Discussed the possibility of an assessors' committee to draft assessing changes rather than legislators.

State study of reassessment by computer not recommended.

Assessors association to support bill to permit veteran, who is a public servant, to retire at 1/2 pay after 20 years service and age 50.

Association to try a test case where a non-CTA has been given an assessor's job in defiance of the law.

Saul Wolf to replace Russell Fleming as association attorney.

BILLS TO WATCH

S4 — Will permit taxpayer to appeal assessments for years prior to the current year.

S20 — Will give tax abatement for improvements to buildings in blighted areas.

S584 — Will give tax abatement for improvements to building regardless of location.

SCR33 — Will freeze taxes on real estate for citizens 62 years old and over.

CALIFORNIA PROPERTY TAX RELIEF

The California Legislature has approved Gov. Ronald Reagan's proposal for property tax relief.

The tax reform provides an exemption on homes of \$1,750. Renters will also benefit through an income tax credit of from \$25 to \$45, depending upon the amount of rent they pay.

The tax relief, along with another bill increasing school aid, will be primarily financed by a sales tax increase and a rise in the tax on profits of banks and corporations.

Become An S.M.A.

BROKAW FOR IAAO POST



H. Randolph "Randy" Brokaw, Hamilton Township assessor, is a declared candidate for the Executive Board of the IAAO. He is presently on the Editorial Board.

Needless to say, Randy has the endorsement of the N.J. State Assessors Association and the enrolled members.

Randy's credentials are many. He is past-president of the Mercer County Assessors Association, V.P. of the State Association, member of the IAAO Publications Committee, recipient of the Al Weller Award, a member of the staff of Rutgers teaching Electronics Data Processing, a member of the N. J. Local Property Tax Advisory Committee, consultant to Gov. Cahill's Select Task Force "C" on Property Tax Revision and serves on other committees pertaining to assessing. Good Luck, Randy.

The assessor stood at the Pearly Gate
His face was worn and old,
He merely asked the man of fate
Admission to the fold.
"What have you done" St. Peter asked.
"To seek admission here?"
"I was an assessor down on Earth
For many, many a year."
The gate swung open sharply
As Peter tolled the bell,
"Come in," he said, "and take a harp
You've seen enough of Hell."

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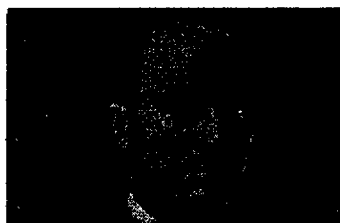
ATLANTIC CITY 1972



THANKS FOR THE COFFEE



NEW OFFICERS



William Brewer, Warren Township; Ed Coll, South Orange Village; and Pat Corbett, Camden, have been elected vice-presidents to replace Charles Fouguet, John Murray and Randy Brokaw.



Charles Taylor, Wayne, was elected to the post of treasurer to replace Bill Brewer.

SENIOR CITIZEN AT 62??

A bill to permit all property owners 62 years or older to receive an annual \$160 property tax exemption has been suggested by state Senator Joseph P. Merlino (DMercer).

Another bill presently pending in the legislature would allow the deduction to all totally disabled persons 62 or over.

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Quarterly Publication

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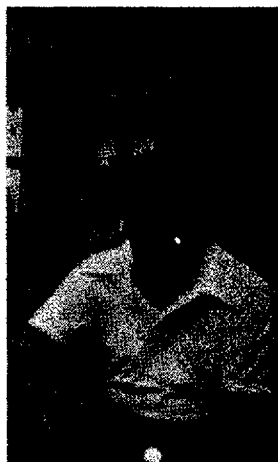
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ONE MAN'S OPINION



An anti-smoking commercial on television depicts a small boy emulating his father's every move. Dad is his hero so Sonny does what Dad does. The commercial ends with the father reaching for a cigarette so the little boy does likewise.

The boy can't be blamed for looking up to his father and if smoking is harmful then the fault lies with the father for

not setting a good example for his son.

What has this to do with assessing?

Well, the New Jersey Statutes clearly state that no municipality shall hire an assessor unless he or she is a Certified Tax Assessor. This is the law and all good citizens know we should attempt to abide by the law. More than anyone else, the lives of public officials should be guided by the rules and regulations created by the legislators.

People cannot be expected to walk the straight and narrow path of honesty and integrity if they can point a finger at an official and say, "How about him?"

The point of the matter is that, like the father setting an example for his son, officials must set an example for the people.

Yet, in an utter disregard of the law, a Cape May city has retained an assessor who is not certified. Their attitude is, "If you don't like it, sue us."

To compound the flagrant injustice, to my knowledge the County Tax Board has accepted the tax books from the non-C. T. A.

Something must be wrong!

The demand from Trenton for uniformity and professionalism in the assessing field can be heard from here to the moon. The assessors have pulled themselves up by their bootstraps and worked

countless months to convince the legislators that the public deserves only the highest caliber of assessor. Thus the C. T. A. was born.

But, in order to serve the public properly the assessor must have the support and confidence of the public officials.

How can the public have confidence when laws are openly broken and the pieces thrown in their faces? How can the assessors work with confidence when they have no one to turn to in the time of indecision?

Yet, in spite of this, more and more bills pertaining to assessors and the property tax program are being introduced in the assembly and the senate.

The assessors are not adverse to improvement but some bills already introduced would only create havoc if passed.

Legislators might profit by discussing any proposed change with assessors throughout the state instead of just their local assessors. In this manner they would see first hand effects of their bills in other parts of New Jersey as well as their own backyards.

Before new laws are passed their effects should be weighed against what we already have. It is easier to condemn old methods and suggest new ones than to make the new ones work.

Lou Schick

YOUR JOB AS AN ASSESSOR IS ABOUT TO BE ABOLISHED!!

Legislation against you and your office has already been introduced.....

S-1158 — This is "THE CZAR BILL" setting up a Director and a State Board of Assessment having jurisdiction over all assessments and over all Assessors.

This is a Board politically appointed from top to bottom at the discretion of the Governor holding office.

WHAT YOU MUST DO.....

1. Get a copy of S-1158 from your Legislators or your County President.

2. Contact your Senators and Assemblymen and express your knowledgeable opposition.

3. Insist that your County Association hold a special meeting immediately to take action.

**URGENCY IS THE KEY WORD.....
DO IT TODAY!**

STATE DUES STRUCTURE

The dues for 1973 will be as follows: Regular members—\$10., Associate members—\$10. Affiliate members—\$50.

Affiliate members are those who were known as Associate members prior to 1973.

At the semi-annual state meeting in June at the Rutgers seminar the dues for 1974 will be determined.

New applications for membership must be completed by everyone before membership cards will be issued.

Dues are to be sent to: Charles H. Taylor, Treasurer, 1104 Ringwood Avenue, Pompton Lakes, N. J. 07442.

Association of Municipal Assessors of New Jersey
Charles H. Taylor, Treasurer
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MEMBERSHIP APPLICATION

Name Title.....

Taxing District or Firm

County

Address Zip Code.....

Signature

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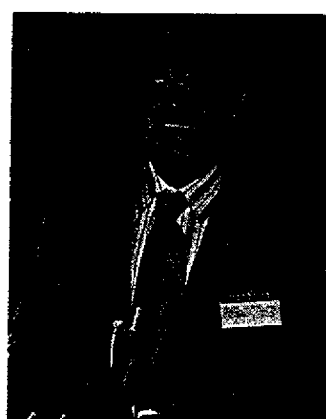
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FARMLAND LAW ASSAILED

The Center for Analysis of Public Issues, of Princeton, declared the New Jersey Farmland Assessment Law has subsidized speculators and failed to achieve its purpose.

The Center stated the Law shifted about \$48 million in taxes from farmer to non-farmer. Large corporations and individual land developers were the chief beneficiaries, according to the study.

The report went on to say that land speculation has been encouraged by the Law while it serves as a welfare program for the farmers by their reduced taxes. But, it said, it pays the most to those who have the most and is supported mainly by the population who live near the farms but hold no land.

The Constitutional Amendment permitting farmland to be taxed at a lower value than other property was enacted in 1964 and was designed to preserve open spaces while helping farmers stay in business.

I A A O CONFERENCE

The Northeastern Conference will be held June 10-13 at Nova Scotia.

The International Conference will be held November 4-8 in Maine. Joe Reilley is forming a trip to Maine and will report on this later.

MAYORS SEEK STATE AID

At the New Jersey State League of Municipalities convention in Atlantic City last November the delegation of mayors, councilmen and municipal officials requested the Legislators to readjust the tax exempt status of the state properties within respective municipalities.

They pointed out that the existing formula of in-lieu payments instead of taxes to communities was inadequate and inequitable.

Presently, nearly \$12 billion of property in the state is tax exempt. By comparison \$51 billion is taxed at normal rates.

If the state paid taxes at the regular rate in which it owned property the total annual payment could reach \$25 million. The total of in-lieu of taxes is far less.

In recent years legislators have proposed relative bills, including one in which the state would pay only the municipal tax but, to date, nothing has changed.

TRI-COUNTY APPROACH

At the State Assessors meeting held at the Holiday Inn, 12-7-72, it was decided to form a "Tri-County Approach."

Each Vice-President will be in charge of certain counties to keep them informed and meet with them to get their views on all important matters concerning the assessor. This was done to form a better line of communication between assessors.

President Walt Salmon made the following assignments:

Ken Beck: Ocean, Atlantic, Cape May; Pat Corbett: Camden, Mercer; Bill Brewer: Hunterdon, Warren, Somerset; Joe Krupinski: Passaic, Bergen, Sussex; Dick Dann: Gloucester, Salem, Cumberland; Jay Lonfield: Union, Middlesex; Ed Coll: Essex, Morris, Hudson; Bob Smith; Monmouth, Burlington.

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FEDERAL AID REFUSED

The Advisory Committee on Intergovernmental Relations, a permanent bipartisan federal panel of federal, state and local officials, turned down a recommendation for a federal role in relieving local property tax burdens. President Nixon had requested a study to find relief for the property owners.

The committee asserted that the "states should retain permanent responsibility for shaping policies dealing with general property tax re-

lief and intrastate equalization of school finances."

The committee further rejected a recommendation that the so-called "circuit breaker" property tax relief plan for the elderly and low income people be considered.

This plan, which 14 states already have, refunds to the taxpayer the difference between a certain percentage of his income and his tax bill. The percentage is usually 6 or 7 percent.

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