

New Jersey



Assessors

Bulletin



MEMBER
International Association
of Assessing Officers

Vol. 13 No. 3

AUGUST, 1974

Semi-Annual State Meeting

The semi-annual meeting of the association of Municipal Assessors of New Jersey was held on June 20, 1974 at Hickman Hall, New Brunswick.

Minutes of the previous meeting were read by Secretary Bill Bailey and accepted.

The following committee reports were made:

Treasurer's Report—Chuck Taylor, Treasurer, gave his financial report and noted that three counties had not paid dues as of this date.

Legislative Committee—Chairman George Harraka introduced the Association's legislative agent, Sal Pollina. Mr. Pollina explained his function as our legislative agent and the work he has done so far for the Association.

March of Chowder—Charlie Fouquet reported for Chairman S. Gaylord. The date of affair was July 25 at the Woodlake Country Club in Lakewood.

Exemption Committee—Chairman Charlie Fouquet reported his committee met and reviewed 56 proposed bills concerning exemptions. Most of the bills will require constitutional amendments.

Constitution and By-Laws—Dick Dann, chairman, distributed proposed changes that will be brought to the membership at the November meeting in Atlantic City.

Education—Ed Markowich reported that starting June 25, Rutgers will give courses for County Board members in preparation to becoming a CTA.

League of Municipalities Convention—Leo Morris, chairman, has finalized the program for the November Convention. From all indications there may not be a Friday meeting. Also, one of the meetings will be held at the Ramada Inn and the SMA Luncheon will be held in the Pennsylvania Room on Wednesday.

Sales Ratio—Bob Ebert reported that his Committee has met and are compiling all suggestions that have been forwarded to his committee before arranging a meeting with the Local Property Tax Bureau.

(Continued on Page Two)

ANOTHER EXEMPTION ?

A bill cleared the Assembly recently that would give property tax exemption to conservation groups on land they purchase for use in environmental projects.

The bill was sent to the Senate after passing the lower house by a 63-3 vote.

Assemblyman Ronald Owens (D-Essex) opposed the bill. He said it was well intended but stated that many municipalities were already over-burdened by the numerous properties that had been stricken from the tax rolls.

Owens said he was opposed to any further tax exemptions.

...BUT MY POOR, DEAR
FAMILY... OUR HOME?
IF IT GETS ANY HIGHER
I JUST DON'T KNOW
WHERE TH' MONEY
IS COMING FROM!



STATE MEETING

(Continued from Page One)

Awards—Bob Ebert has received letters from two counties submitting names for the Al Weiler Award. He requested all counties to submit a name.

S.M.A.—Walt Salmon reported that the committee has a new format for S.M.A. There will not be a written test for anyone with a CTA designation. Candidates must further their education by attending case study courses and by submitting a residential appraisal and an income-producing appraisal.

Audit and Budget—Joe Crane reported that his committee will meet with the treasurer and check the expenditures.

Advisory Committee—Pete Torre is investigating the facts concerning the dismissal of William Merdinger as the assessor of Orange and report back to the Executive Board. Lorraine Effenberger checked the case of the Beach Haven Borough assessor and recommended no assistance be given. The assessor was not under the "Grandfather Clause" and had never applied for a CTA.

Pipelines—Olaf Fostvedt and his committee favor A-1007 as written. They are also checking to find ways to get accurate lineal footage from pipeline companies.

County Board Secretaries—Pat Webster attended the February and March meeting with the county board secretaries and she feels we should take a stand on A-461 which amends the added assessment law.

Farmland—Charlie Grayson and his committee have met several times. They are formulating suggestions that will improve the administration of the farmland assessment act.

Codification—Lou Pisacane is now receiving the Legal Reporter. Any assessor requesting information concerning court decisions can get it from Lou.

Bill Bailey

SUSSEX COUNTY NEWS

Officers of the Sussex County Assessors Assn. were installed for the coming fiscal year at a dinner held at Fox Trail Lodge, Sparta.

The officers are: President, Leo Morris, Hopatcong assessor; vice president, William Hunt, Sussex assessor, and secretary-treasurer, Neil Cates Jr., Franklin assessor.

John Murray, president of the Association of Municipal Assessors of New Jersey, was the installing officer. Over 60 persons in attendance.

Brief talks were given by Assemblyman Robert Littell of Franklin and Assemblyman Robert Shelton of Ogdensburg.

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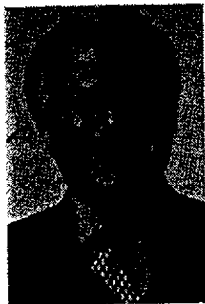


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LEGISLATIVE REPORT



The Senate was to vote on A1525 on July 8 and the following assessors went to Trenton to help insure the passage: John Murray, President, Bill Bailey, Sec. Pat Corbett, Vice President, G. Harraka, Mary Welch, Margaret Jeffers, Myron Solonynka, Ackley Elmer, Joe Buck, N. J. Turpak, Lorraine Effenberger, Ken Beck, Vicky Mickiewicz, Joe Reilly, John Zaleski, Robert Cantrell, Bob Frake, Tom McCandlers, Joe Crane, Carl Gottschburg and Russell McClure.

Through the efforts of those present and others who had already notified their respective area representatives, we were successful in not only having this bill put on the agenda, but also to have it passed 29-1.

The bill now goes to the Governor for his signature. We hope it does not die there.

As you are aware, 1525 will postpone Ch123 so every effort should be made by all assessors to either write the governor yourself or have your governing body request the signing of the bill.

WANT AD

Assessor Wanted—Must have quick mind, strong stomach, good heart and above all must not cry when people yell at you.

SALARY GONE UP ?

Some items increased dramatically from March 1, 1973 to March 1, 1974. A half pound of American cheese went from 36 cents to 63, an increase of 75%. A pound can of beans went from 16 to 27 cents, up 69%. Canned corn beef went up 45%, "Spam" 52% and pink salmon 64%. Rice went up 37%, breakfast cereal 25%, flour 57% and sugar 33%. Macaroni and cornmeal each went up 95%.

What percentage did your salary increase?

MANAGER vs ASSESSOR

In Eversham, disagreements between the town's two part-time assessors and the manager will come to a head soon at a New Jersey Superior Court hearing.

The two assessors had been named in a suit by the town manager who was seeking an injunction to force the two to work with an assessor hired by the township to help with the added assessments rather than work with an assessor of their choice.

The Eversham solicitor said the township tax assessors do not have the power to hire on their own and that only the council has the power to contract for employment.

A restraining order stopping the assessors from interfering with the work of the assessor hired by the township manager was issued, pending a regular hearing.

The order read "The defendants are temporarily restrained from interfering with Mr. Teller (Assessor) with the performance of his contractual duties and from engaging the services of any personnel without township council authorization, pending the outcome of this action."

NEW NOMINEES TO COUNTY BOARDS

Essex County Tax Board—Louis Lando, of West Orange; Finney J. Alati, of Newark, to succeed Irving N. Yankowitz.

Somerset Co. Tax Bd.—John Penn, of Watchung, Anthony L. Curcio, of Bound Brook, to succeed David Cole Wyckoff.

Atlantic Co. Tax Bd.—Lois H. Finifter, of Brigantine; C. Herbert Hyman, of Margate City; Carl F. Jacobs, of Ventnor.

Union Co. Tax Bd.—Robert A. Grayson, of Westfield, to succeed Christian M. Wade, resigned; Leslie J. Cunningham, of Elizabeth, to succeed Richard P. Hatfield.

Warren Co. Tax Bd.—Nelson J. Becci, of Phillipsburg, to succeed Frank Cruts, Sr.; James A. Williams, of Oxford, to succeed Gloria A. Decker, resigned.

Sussex Co. Tax Bd.—Louis Del Grosso, of Sussex, to succeed Charles P. Childs.

Ocean Co. Tax Bd.—John R. Fox, of Brick Township, to succeed James J. DeBow.

Burlington Co. Tax Bd.—Harry F. Renwick Sr., of Maple Shade to succeed himself.

Monmouth Co. Tax Bd.—Hugh B. Meehan, of Spring Lake to succeed himself.

Cape May Co. Tax Bd.—Carlton E. Mason, of Belleplain, to succeed Henry Siling.

Cumberland Co. Tax Bd.—Robert H. Weber, of Greenwich, to succeed Ralph A. Brandt.

Hunterdon Co. Tax Bd.—Michael G. Morris, of Ringoes, to succeed Theodore H. Schroeder.

Middlesex Co. Tax Bd.—Victor P. Dileo, of Piscataway, to succeed George W. Luke.

Salem Co. Tax Bd.—Joseph H. Davenport, of Salem, to succeed Richard O. Smith.

Hudson Co. Tax Bd.—Edward J. Gaffney, of Jersey City, to succeed Stanley Iacono, resigned.

Gloucester Co. Tax Bd.—James Carl Parave, of Malaga, to succeed Henry C. Moffett, resigned.

Bergen Co. Tax Bd.—Joan Murray of Mahwah, to succeed Samuel P. Bartoletta.

Morris Co. Tax Bd.—David E. Yankowitz, of Millington, to succeed Alex DeCroce.

Camden Co. Tax Bd.—Morton N. Kerr, of Cherry Hill, to succeed Leroy Cobbin, resigned; Joseph Grassi, of West Berlin.

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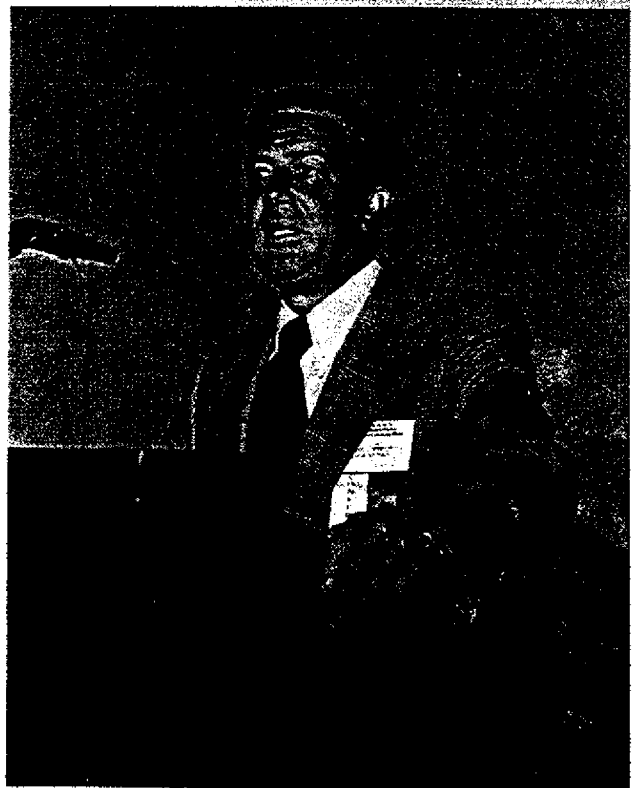
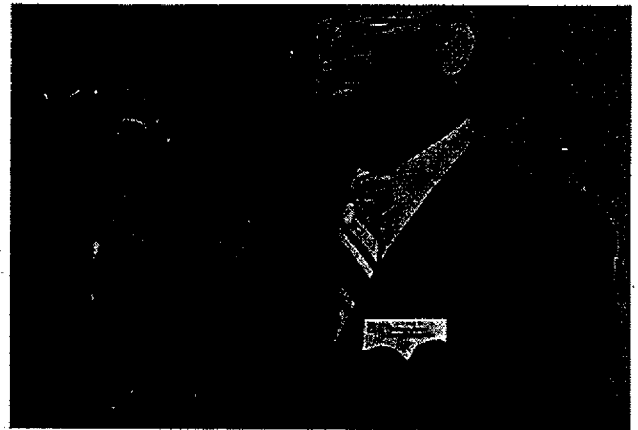
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GREAT GORGE GREAT SUCCESS

The 1974 Northeastern Regional Conference of Assessing Officers, hosted by the Association of Municipal Assessors of New Jersey, was most successful from both an educational and entertainment viewpoint.

Attended by over 450 people from assessing and kindred fields, the opinion of all was that this regional conference was best by far.

The Conference Committee, headed by Sam Bafarah, was assisted by Al Greene and many others too numerous to mention. They all deserve a round of hearty applause.



Association of Municipal Assessors of New Jersey

NEW JERSEY ASSESSORS BULLETIN

P. O. Box 187, New Brunswick, N. J. 08903 — (201) 545-4700

Quarterly Publication

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Editor—Louis Schick
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NEW BILLS INTRODUCED

A-1958 Herman, Perskie. To provide for the valuation and revaluation of property by counties.

A-1906 Perskie. Designated the "Local Property Tax Limits Act"; to limit the amount municipal, county and school district tax rates can be increased by constitutional regulation.

ACR-174 Croce, Schuck, Gorman, Gallagher. To amend the New Jersey Constitution after referendum, to provide a property tax deduction to residents under age 65 who are heads of households as defined in the Internal Revenue Code and unable to engage in any substantial gainful employment.

A-1886 MacInnes. To provide that municipalities in which the total line items for property taxes total less than 2500 shall, within 2 years, join with one or more other municipalities to form an assessment district to meet prescribed standards.

ACR-179 Gewertz. To amend the New Jersey Constitution, after referendum, to provide an exemption in an amount not to exceed 50% of the first \$40,000 of the true value of the land and dwelling of retired, disabled and widowed citizens.

SCR-124 Russo, Bedell, Ammond, Vreeland. To amend the New Jersey Constitution, after referendum, to increase the senior citizens property tax deduction to \$200 from \$160 and to increase the income limitation from \$5,000 to \$7,500.

SCR-126 Russo. To amend the New Jersey Constitution, after referendum, to authorize a \$10,000 homestead tax exemption to totally disabled citizens and to senior citizens, in addition to presently authorized tax deduction for senior citizens.

SCR-127 Russo. To amend the New Jersey Constitution, after referendum, to classify property for a Statewide school tax at no more than \$1.50 per \$100 of equalized value on residential and farm property and \$2.50 per \$100 on commercial and industrial property.

SCR-132 Garramone. To amend the New Jersey Constitution, after referendum, to provide a property tax deduction of \$500, in place of \$160, to persons unable to engage in any substantial gainful employment for health reasons having an annual income of \$7,500, in place of \$5,000.

A-1821 Perskie. To provide that qualifications for members of county boards of taxation shall include that of attorney at law.

A-1818 Doyle, Newman. To impose a State tax on real property of \$1.50 per \$100 on other than commercial and industrial property having an equalized valuation of \$100,000 or more and \$2.50 per \$100 on all commercial and industrial property having an equalized valuation of \$100,000 or more.

ACR-161 Doyle, Newman. To amend the New Jersey Constitution, after referendum, to authorize taxation of property according to classifications and standards of value to be established by law.

A-1724, MacInnes, Perskie, Sweeney, Foran. To require county boards of taxation to give a written memorandum of its judgments to the assessor and to the taxpayer setting forth the reason for judgment.

ACR-150 Croce, Gallagher, Schuck, Florio, Berman, VanWagner, Herman, Gorman, Wilson. To amend the New Jersey Constitution, after referendum, to permit persons 65 years or over to receive both the veterans' and senior citizens' property tax deduction.

ACR-147 Hawkins and 12 other Sponsors. To amend the New Jersey Constitution, after referendum, to give real estate tax deductions to senior citizens who rent property with income less than \$8,000 in the amount of the school tax on the property.

A-1838 Bornheimer, Karcher, Otlowski. To delete from R.S. 46:8B-19 the restriction that the total tax assessments for all condominium units shall not exceed the assessment against such condominium as a single parcel of property.

A-1842 Perskie. To provide that land in agricultural or horticultural use assessed and taxed under the Farmland Assessment Act shall be subject to a conveyance tax if sold for other use within 10 year period of acquisition.

ACR-164 Ruane. To amend the New Jersey Constitution, after referendum, to provide for deduction or reimbursement of property taxes on real property owned or rented by persons age 62 or older and who are unable to engage in any substantial gainful employment for health reasons.

S-1244 Merlino, Feldman. To provide for payments by the State to municipalities which exempt real property taxes for publicly assisted housing for low and moderate income persons and to appropriate \$55,000,000 for fiscal year beginning July 1, 1975.

S-1245 Merlino, Feldman. To provide for payments in lieu of taxes to municipalities by the State with respect to all real property owned by the State.

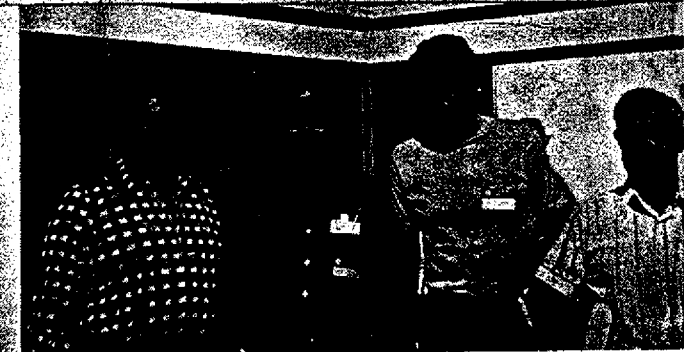
SCR-120 Feldman, Merlino. To amend the New Jersey Constitution, after referendum, to permit senior citizens to receive a homestead tax rebate or credit of not more than \$160 where income is not more than \$5,000 a year.

SCR-121 Merlino, Feldman. To amend the New Jersey Constitution, after referendum, to limit increases in municipal, county and school district property tax rates in any one year to not more than 6%.

SCR-122 Feldman, Merlino. To amend the New Jersey Constitution, after referendum, to provide a homestead rebate or a credit to homeowners and residential tenants related to property taxes and income.

A-1874 Hamilton and other Sponsors. To provide for payments in lieu of taxes to municipalities by the State with respect to all real property owned by the State.

RUTGERS CONFERENCE 1974





Exemption Study Committee To Seek Help From Assessors

After a discussion and study the Exemption Study Committee has come to the conclusion that even though the Senior Citizen Deduction and the Veteran Deduction Laws need overhauling, and the Farmland Act and the Fraternal Organizations Exemption Laws are discriminatory, the most abused is the Disabled Veterans Law.

It is with this in mind that the Exemption Study Committee will very shortly enlist the aid of all Assessors in the State. They are going to send out questionnaires to help determine the number of Disabled Vets prior to the enactment of the new law (1972) and the number on the books at the present time (1974) and the number that will be on the books for 1975; also the assessed value, ratio and tax for each year from 1971 to 1974.

The Committee is going to ask for documented cases of so called abuses of the law even though they fall within the legal wording of the law.

If the Committee is going to be successful in getting changes made by the Legislature it is important that all Assessors get the information requested together and in the hands of the Committee as soon as possible after receiving the request for information.

It is only through the Assessors and Legislators that good corrective legislation can be enacted. We have been promised the help from the Legislators, now let's have the help of the Assessors.

Chas. Fouquet

DON'T UNDERRATE THE GROSS INCOME MULTIPLIER

(From the Ontario Assessors Review)

You need not feel apologetic for frankly relying on the Gross Income Multiplier (GIM) in your appraisals. If properly employed in the process of predicting market value (probable selling price), the GIM is as reliable as it is simple and direct. This report presents the results of some statistical tests of the reliability of the GIM in forecasting what price a residential income property will bring in the market. The GIM comes out very well indeed.

We all know that the GIM is widely used by appraisers, assessors, mortgage lenders and real estate brokers in estimating market value for their various purposes. In a study conducted not long ago at the University of California, Berkeley, which covered 84 income property appraisal reports by leading appraisers, we found that the Gross or Net Income Multiplier appeared in 77% of the reports. Even more interesting was the fact that if these reports had relied on nothing more than these multipliers for their final value figure, the appraisals would have been, on the average, within 0.1 per cent of the appraised value which was reported as the final figure. Thus there is convincing evidence both general and direct, that practicing appraisers place considerable reliance on the GIM in judging value.

Richard U. Ratcliff, PhD., M.A.I.

TIMES HAVE NOT CHANGED

Richard "Dick" Dann, Woodbury, came across this deed which he traced back to 1915. The restrictions could very well apply today.

County of Gloucester, and State of New Jersey from IDA MAY BERRY, Widow, of the City of Woodbury, County of Gloucester and State of New Jersey by Deed dated November 15, 1947, Book of Deeds 648, page 432[c. The said REBA R. BERRY departed this life on December 28, 1968 as a result of which title to the within property vested in HULDAH B. COX by operation of law.

Under and subject to the following restrictions, that no dwelling house shall be erected on said lot to cost less than three thousand dollars, that no stable or other building shall be erected on said lot above described unless there is a dwelling house built upon said lot upon which said stable or other building is to be erected as aforesaid; that no vinous, malt, or spirituous liquors shall be manufactured or sold on said land; that no building shall be erected on any of said lots within twenty-five feet of any street or avenue; that no building shall be erected nearer than five feet to any property line; nor shall there be erected or maintained on said lot any nuisance such as a slaughter house, bone boiling establishment, glue factory, fertilizing establishment, chemical manufacturing establishment, poudrette or neatsfoot oil factory or pig sty.

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MORRIS COUNTY NOTES



At their annual dinner meeting the officers of the Morris County Assessors Association were installed by Sidney Glaser, Director of the Division of Taxation.

They are: Louis Pisacane (Boonton), President; Harold Baumwoll (Rockaway Twp.), 1st Vice President; Gloria Cross (Mount Olive), 2nd Vice President; F. W. Duplissis (Wharton), Treasurer; and C. J. Femminella (Randolph), Secretary.

New assessors in the association are: Donald J. Sherman replacing Ralph Meloro (East Hanover); Ernest E. Del Guercio replacing Paul Raffiani (Mendham Boro); Gray L. Bromleigh, Jr., replacing Richard Schaedel (Passaic Twp.); and Homer Stickle replacing Bob Leiberwirth (Roxbury Twp.).

COMPUTER ASSESSMENTS

The New Jersey Division of Taxation has approved Wayne Township's computer assisted reassessment program. Wayne is the first municipality in the state to gain this approval. The program will allow for revaluations every other year keeping tax assessments as close to 100 per cent of true value as possible.

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Municipal Revaluation for Assessment Equalization

Glaser Elected Vice President of National Tax Association

Sidney Glaser, Director of the Division of Taxation in the Treasury Department, was elected vice president of the National Association of Tax Administrators at their recent 41st annual conference.

The stated purposes of the Association are to promote cooperation among the states in taxation by affording an opportunity for members to discuss administrative problems, exchange information pertaining to tax laws and administration methods, disseminate information of benefit to members, strive for equalization of the tax burden and for simplicity and uniformity in administration, and to study and give consideration to such Federal, state and local tax legislation as will tend to eliminate enforcement difficulties.

GET IT UP!!!

Chuck Taylor, treasurer, has informed us that there are two counties that have not yet paid their dues.

In order to work for you we need the money for expenses to keep the organization going so send those checks in.

MORE ON EXEMPTIONS

At the annual meeting of the Northeastern Regional Association of Assessing Officers the following resolution was adopted.

Recognizing that the needs for society and public policy indicate that certain types of property be exempt or immune from taxation, but also recognizing that such property tax exemptions have an adverse economic impact on the taxable base of governmental units, it is therefore the recommended policy of the Northeastern Regional Association of Assessing Officers that:

A. When an exemption or immunity from taxation is granted, the tax loss should be replaced to the local unit by that agency creating the exemption, to avoid a shift to non-exempt taxpayers.

B. The Northeastern Regional Association opposes any exemption created for the benefit of either privately or publicly owned organizations which provides goods or services capable of being provided by private industry.

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No Moratorium on Revaluations

The N. J. Assembly voted down a bill to give the Director of the Division of Taxation the authority to grant moratoriums on orders to local municipalities to reassess their respective communities.

Assemblyman James Florio (D-Camden) who sponsored the bill, said revaluations undertaken this year might have to be repeated after the state devises a new taxation plan necessitated by the court order to fund public schooling by a method other than the property tax.

"Two revaluations in a short period of time could be too costly," said Florio.

Assemblyman Mortan Salkind (D-Monmouth) opposed the bill and said a new taxation system would not necessarily mean the complete abolition of the property tax. Continued assessments would be necessary according to Salkind.

ASSESSORS JOURNAL

The April 1974 issue of the Assessors Journal, published by the IAAO, deals with a variety of topics which include:

"Valuation of Inventory—A Model of Accuracy," "Analysis of Residuals to Improve Multiple Regression Equations," "Property Tax Assessments by Computer: Agricultural Land Valuation," "Wealth Distributive Effects of the Property Tax," "Assessment of a Mineral Property," and "Legal Review: Church Owned Property—Exempt or Not?"

The Journal is published quarterly and is available by subscription only. For subscription forms write IAAO Publications Dept., 1313 East 60th Street, Chicago, Illinois 60637.

IN MEMORIAM

John J. Picknally, Jr., Sea Bright Tax Assessor passed away on May 21, 1974.

Mr. Picknally had been the assessor of Sea Bright for four years and was to run for re-election in the primary in June.

Mr. Picknally was 64 years old.

Arkansas—The state law requires real and personal property to be assessed at 20% of their real value for tax purposes. Local taxing districts are to be penalized if their average assessment falls below 18%.

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SAM'S THE MAN



Sam Befarah, Jr., Asbury Park Assessor, has been endorsed by a resolution of the State Municipal Assessors Association for the election to a position on the Executive Board of the IAAO.

The 1974 International Conference on Assessment Administration will be held in San Francisco, September 15-18.

By now, all of you must have received travel and lodging information. For those who haven't, contact Joe Reilley, Nutley Assessor, and he can fill you in on air fares, hotels, etc. and even a trip from Frisco to Las Vegas or Hawaii.

Sam, who was instrumental in getting Certified Tax Assessor law enacted needs our help. The more of us that are there to vote for him the better it will be. Let's support Sam!

The best excuse for ignorance is that instant knowledge has not been perfected.

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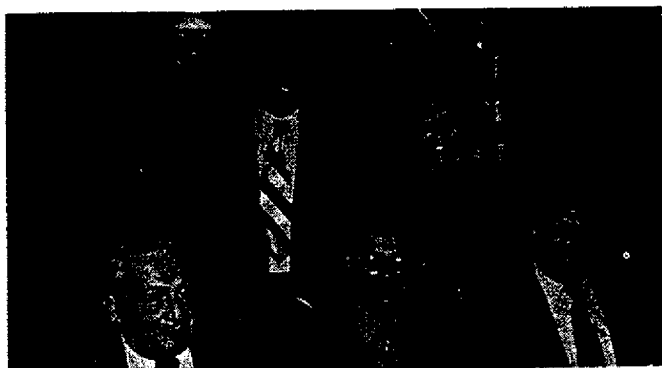
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Middlesex County Assessors Association Officers



Seated, left to right: Joe Buck, President, Fran Zupko, Tony Frazzano. Standing: Tom Lawrence and Katie Geller.

NOMINATING COMMITTEE

A special Executive Board meeting of the Association of Municipal Assessors of New Jersey was held on June 20, 1974, Hickman Hall, New Brunswick.

The sole purpose of the meeting was to comply with Article 3, Section 4, of the Constitution and By-Laws of the Association (Nominating Committee). President Murray appointed the following three members to the committee: Walter Salmon (chairman), Burlington; Joseph Reilley, Essex; J. Stanley Smith, Warren. The Executive Board unanimously voted the following six members: Kenneth Beck, Ocean; L. Effenberger, Ocean; Richard Dann, Gloucester; Jay Longfield, Union; Ed Markowich, Passaic; Ackley Elmer III, Atlantic.

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1974 INTERNATIONAL CONFERENCE ON ASSESSMENT ADMINISTRATION SEPTEMBER 15-18

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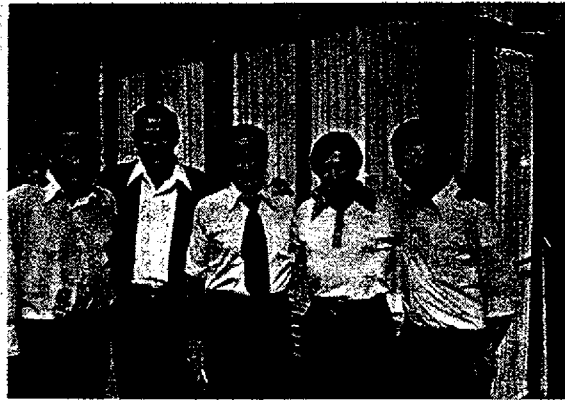
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