

New Jersey



Assessors Bulletin



MEMBER
International Association
of Assessing Officers

Vol. 13 No. 4

NOVEMBER, 1974

PRESIDENT'S CORNER



It is difficult to believe that one year has passed since taking office as this Association's President.

During this past year, the cooperation I have received from all the members and especially the Executive Board Members and the various committees has been overwhelming.

One of the Executive Board's top priorities was to improve the relationship between this Association and members of the Legislature. I am very proud to report that through the efforts of the Legislative Committee and our first Legislative Representative, Mr. Sal Pollina, not only have we been able to discuss both pending and proposed Legislation with concerned Legislators but, in addition, we have been called to appear before the Taxation Committee to discuss and give the Association's views on the many aspects of our profession on how to improve the system. This report has led to enactment into law, legislation that all of us worked very hard to accomplish, namely, A-1525 — Postponement of Chapter 123, A-1423 — Assessor's Non-Residency, A-411 — 15 month Added Assessments. In addition, there are other bills that we have been successful in moving through the proper legislative committee and they now await action. Through intelligent persuasion, we have also been able to effectively stop proposed legislation that would have had an adverse effect on the assessment function.

Another area of improved relationship has been with Director Sid Glaser and the Bureau with Henry Ditmars. There have been many meetings with both and many of our requests and suggestions have been put into effect such as: (1) Farmland Advisory Committee to include among others, three assessors, (2) Chapter 123 Review Committee to include three assessors, (3) Revisions in certain non-usable sales

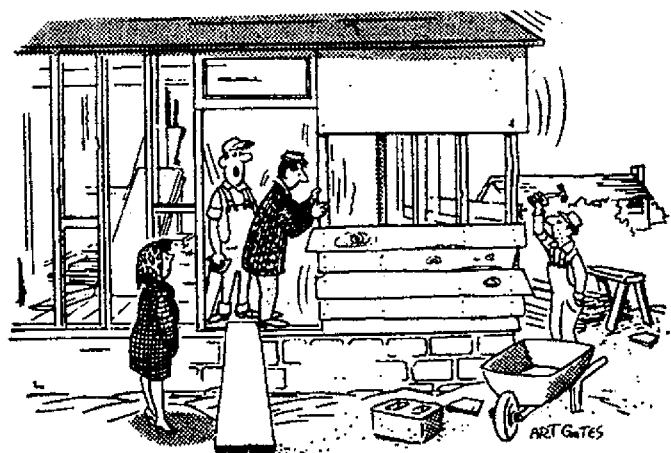
(continued on page two)

LEGISLATIVE NEWS

Edward Teltser, of Short Hills, was nominated by Governor Byrne to succeed Louis Lando, deceased, to be a member of the Essex County Board of Taxation. The Senate confirmed.

Anthony M. Lario, of Camden, has been nominated by Governor Byrne and confirmed by the Senate, to succeed himself as President and Judge of the N. J. Division of Tax Appeals.

Senator Garramone introduced a bill (S-1432) to provide that judgments rendered by the Division of Tax Appeals shall be conclusive and binding upon the municipal assessor and the taxing district for the assessment year and the two years succeeding with respect to single family dwellings and for the assessment year and one succeeding with respect to all other property.



"Yeah, Frank, we're building this with old lumber so when the Assessor comes we won't have to pay higher taxes for our new house."

PRESIDENT'S CORNER

(continued from page one)

categories, (4) Bi-monthly meetings with Director and Bureau. Still others are being reviewed.

The various committees of this Association, as in the past, have devoted much time and effort to their respective assignments. These committees have met on many occasions and their input has been a tremendous assistance to the Executive Committee in formalizing policies toward their respective subjects.

An area of much concern to all members was the annual Rutgers Conference. This year the Planning Committee revised the program following the format suggested by the members of this Association. I would like to extend special thanks to this committee and Bill Rae and his staff for their assistance in making this year's conference one of the best ever.

For the first time in many years this State will have representation on the I.A.A.O. Executive Board. During the past International Conference, Sam Befarah was elected to this most prestigious position. I know you all join with me in wishing Sam the very best in the coming year.

In closing, I would like to remind you that with all that was accomplished this past year, there is still much to do. A revised tax package will certainly be introduced in the coming weeks and with it, no doubt, will be suggested revisions in the assessment functions. Your suggestions and input will be required if we are to be successful in putting forth any alternate proposals.

On behalf of the Executive Board and myself, thank you for a pleasant and successful year.

John Murray

Equalization - FHA and VA Sales

Most of the municipalities in New Jersey welcome the court actions resulting from the cases of City of Newark vs. Essex County Board of Taxation, 124 N. J. Super. 76 (1971) and Trenton vs. Mercer County Board of Taxation, 127 Super. 588 (1974).

They pertain to the effect VA and FHA financed realty sales have on the County Table of Equalization.

As the situation now stands, points paid by the seller and extraordinary closing costs should be subtracted from the sales prices.

However, the problem has been brought to a higher court and before this method can be used, we will have to await the final decision.

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IN MEMORIAM

Charles A. Kern, former tax assessor for North Brunswick, died Saturday, October 19th.

Mr. Kern has been assessor of that township from 1958 to 1970, the year he retired.

Mr. Kern was an honorary life member of the Middlesex County Tax Assessors' Association.

Russell Wilson, 70, passed away on November 12. His credentials in the assessing field are outstanding.

Mr. Wilson had been the assessor in Englewood, East Orange, and, more recently, Hackensack. He was a charter member and former chairman of the S.M.A.; one of the first to become a C.T.A.; C.A.E.; Past President of the State Association; Chairman of the League of Municipalities Tax Study Committee; winner of the Al Weiler Award; and held many other designations.

Milford E. Levenson, 61, passed away on Thursday, November 7. Mr. Levenson, Linden Assessor, was a former attorney for the New Jersey State Assessors Association.

...and you think YOU have troubles!

Seif e-Zin Zuabi, Arab mayor of Nazareth, Israel, resigned from his job late this spring. As his reason for quitting, he cited the fact that tax revenues were completely inadequate for running the holy site, since two-thirds of his town's 35,000 residents were Arabs and were not required to pay municipal taxes. He also pointed out that many of the town's landlords are churches and are also exempt from taxation. (From the IAAO Newsletter).

IAAO Assessment Library

The International Association of Assessing Officers Publication Department is once more making available material of interest to assessors and appraisers.

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SORRY ABOUT THAT

In our last issue we reported that Sidney Glaser was elected vice president of the National Association of Tax Administrators. He was elected President.

Assessors Meet At Atlantic City

The 59th Annual Conference of the N. J. State League of Municipalities was the scene of the regular business meeting of the Association of Municipal Assessors of New Jersey.

The S. M. A. Luncheon was held on Wednesday morning, November 13, in the Pennsylvania Room, Haddon Hall. It was chaired by Claire Young and moderated by Sidney Glaser. Guest speakers were Assemblymen Steven P. Perskie and Albert Burstein.

The regular business meeting followed the S.M.A. meeting. Chairman was John Murray and guest speakers were Senator Wayne Dumont, Jr., and Assemblyman Robert E. Littell.

Assemblyman Littell stated that the income tax was the only way to solve the financial problems of the State. He is in favor of the income tax to be dedicated for property tax reduction only. This, of course, will take a constitutional amendment. He is also for a broad base tax.

Senator Dumont said he was opposed to an income tax. He is for an unclassified broad base tax of 50c-60c per hundred. He is for school regionalization, tax relief for senior citizens and a limit on local spending. His bill advocating the property tax will be introduced this month.

At the business meeting, Pat Corbett and Ed Coll were re-elected vice president and Gloria Cross was chosen to replace Bill Brewer in the same capacity.

Secretary Bill Bailey was designated President-Elect to succeed John Murray next year and Joe Crane was elected to replace Bill Bailey as secretary.

Executive Board Meeting

An Executive Board meeting of the State Assessors' Association was held October 31, 1974 at the Ramada Inn, East Brunswick.

Secretary Bill Bailey reported that the following counties have submitted their minutes to him: Middlesex, Ocean, Morris, Sussex, Essex, and Gloucester. The Ocean County Association recently approved two resolutions, pertaining to the "in lieu of taxes" law, N. J. S. A. 13:1-22 and gross receipts tax, N. J. S. A. 54:30A-58. After a discussion, it was voted that the Executive Committee approve both resolutions and have them presented to the New Jersey State League of Municipalities Resolution Committee for the proper action. The Secretary will follow up and contact Robert Fust, Executive Director of the League. From the Morris County minutes, Secretary Bill Bailey explained the problem of a non-certified assessor being appointed in Mt. Arlington. The Morris County Association asked the State to take positive action on this matter. It was voted here that perhaps this is not the first appointment of a non-certified assessor and not the last. It is probably happening in many other counties. The Association will write letters to the Director of Taxation with copies to the Attorney General, County Board of Taxation, and the Governing Body expressing our views of all appointments should be certified assessors. With the signing into law of Chapter 84, laws of 1974, that allows for an appointment of an assessor not being in the municipality to be appointed, it seems that everybody knows they must appoint a certified assessor; but nobody has the jurisdiction to enforce the law. This is what the Association will have to follow up with the Director and, if necessary, have Legislation passed to give the authority to the County Boards of Taxation to remove a non-certified assessor.

A letter was received from Lorraine A. Effenberger in reference to the Maxam case. After her review of the case with Bernie J. Marx, they recommended payment of the bill of \$335.00. She also stated that our current policy of Legal Assistance should be reviewed and clarified, in addition to a standard format procedure developed for legal commitment by the State Assessors Association. This will be done by the President, Attorney, and the Advisory Committee.

Committee Reports:

Awards Committee: Three names were submitted for the Al Weiler award.

Constitution and By-laws: The Committee met for three times in the past year. They are working on the proposed change for absentee ballots for election of officers.

Farmland: Charles Grayson reported that his committee met with the Director. It was agreed to set up a committee to review the Farmland Assessment Act and establish uniform guidelines.

E. D. P.: A discussion was held on the "4-Line System."

Pipelines: Atof Fostvedt reported the committee is watching A-1007 which is still in committee.

County Tax Board Secretaries: John Murray reported that our representation at their meeting may increase to two instead of one. The Director is making 12 changes in County Tax Board rules to take effect in 1975.

Civil Service: Joe Crane reported the committee is trying to have C. T. A. designations for all Civil Service positions.

Codification of Court and Legislative Decisions: Lou Pisacane reported he has had several requests for court case decisions and sent same. Bill Brewer also reported on the case of Robert Housedorf, Bethlehem Township, where a

non-C.T.A. was running for election. Bob won his case and the man's name was removed.

Sales Ratio: Bob Ebert reported that a fruitful meeting was held with Henry Ditmars. One thing discussed was the improper way the SR-1-A's were filled out by the Assessors.

S.M.A.: Walt Salmon thanked his committee for their work and they are seeking ways to getting more members.

Rutgers: John Murray reported that a meeting of the Steering Committee will be held on November 7.

Budget: Joe Crane reported that the budget will only be for six months. At that time a full year budget will go into effect.

Elections: No petitions were filed so the Nominating Committee's recommendation will stand.

Bill Bailey

The Jackson (Missouri) County Circuit Court handed down an opinion requiring the Missouri State Revenue Department to reimburse Jackson and St. Louis Counties 50 per cent of all assessment costs. Jackson County has not had a complete reassessment since 1939.

CONGRATULATIONS

Word was received by Mr. & Mrs. William Emener, Sr., Jackson Township, that their son William, Jr., has been named by the Board of Advisors, U. S. Jaycees, as one of the Outstanding Young Men of America.

Rose Emener is a member of the Jackson County Board of Assessors. Her husband, Bill, is chairman of the Jackson Board of Health.

In Washington, D. C., homeowners and renters whose household income is under \$7,000 will get an income-tax credit if their property taxes exceed a certain portion of their income.

Let us be thankful for the fools. But for them the rest of us would not succeed.

Tax Breaks For Blighted "Fringe" Areas

The Assembly Taxation Committee recently released a measure to stymie the spread of urban blight by giving homeowners a five-year break for home improvements on dwellings bordering blighted areas.

The bill, sponsored by Sen. Joseph Merlino (D-Mercer) has passed the Senate and will be brought to a vote in the Assembly before the year is out.

The tax break would be deferred assessment on improvements up to \$4,000 on homes at least 20 years old.

However, it would be up to the municipalities to grant the deferral, based on whether the home is located in areas or neighborhoods actually "endangered by blight."

The assumption is that property owners will be encouraged to make home improvements not now performed in order to avoid future taxes.

Merlino's theory is that blighted areas are beyond repair and this will help areas that are salvagable.

According to the Division of Taxation, perimeter lights used for public safety purposes by gasoline stations are deemed to be real property, as well as fencing and planters.

Association of Municipal Assessors of New Jersey

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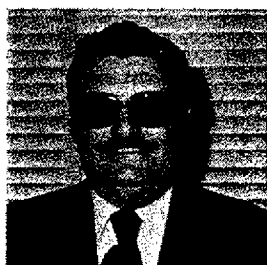
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ONE MAN'S OPINION



The New Jersey Lottery Commission is contemplating turning the lottery into a numbers game in 1975.

We assessors have always been in the numbers game with our assessments. Now, we have additional numbers that could mean a great deal to us - P. L. 1973, Chapter 123 - A1525.

Contrary to the opinion of some taxpayers I have always felt that the role of the assessor is that of the Great Protector . . . The Overseer. One of our obligations is to see that property is properly assessed and that the taxpayer is not discriminated against. We strive for equality so that one class of taxpayer is not given preferential treatment.

Sometimes we have no voice in the rules that control us. Chapter 123 is one example. Technically, Chapter 123 reads, "An Act concerning tax appeals, establishing certain rebuttable presumptions relating to cases of alleged discrimination, and amending R. S. 54:3-22 and R. S. 54:4-62 and section 15 of Chapter 161 of the laws of 1946." I'm sure everyone understands this.

It is further defined: "The 'Average ratio' of assessed to true value of real property for a taxing district for the purposes of this act shall mean the unweighted, unclassified, arithmetic average as determined by the Director of the Division of Taxation from the latest one year study data . . . as of October 1 of the year preceding the tax year . . . the 'common level range' for a taxing district is that range which is plus or minus 15% of the average ratio for that district."

Since A-1525 postponed Chapter 123 until 1976, 1975 is a critical year because, as I read it, this is the ratio that will be used in the 1976 appeals. (The average as determined by the Director as of October 1 of the year preceeding the tax year.)

Example assumption:

County percentage level — 100%
 Average ratio (1 yr. study) 85%
 15% range - upper — 97%
 15% range - lower — 73%
 Subject property-true value \$100,000
 Assessment \$120,000

Ratio of assessment — 120% (Exceeds 97%)
 Reduce taxable value \$100,000 X 85% = \$85,000.
 (applying ratio of 85%)

My objection is this: the ratio is applied to the true value instead of the assessment. If it were applied to the assessment the net assessment would be \$102,000 instead of \$85,000 (\$100,000 X 85%). There is quite a difference between \$102,000 and \$85,000.

Why should the ratio be applied to the true value? The taxpayer is appealing his assessment not the true value.

Remember, this is One Man's Opinion.

Lou Schick



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LEGISLATIVE REPORT



George Harraka, chairman, reported that the following bills have been signed into law:

A-1423—Abolishing residency requirements for assessor.

A-1525—Postponing Chapter 123 until 1976.

A-411—Changing added assessment date from October 1 to December 31.

S-134—Vetoed by Governor on September 30, 1974. This bill eliminates above ground pools from assessments. Governor contends that pending court decision will prevail.

Bills working on:

S-784—Condominium Bill—amends bill to allow to use Market Approach to value. The bill is out of committee hoping for a vote. We have run into trouble. The building trades are against the bill. One sign of hope is that in the Assembly, a campaign bill was introduced (A-1838).

A-1724—Requires County Board to notify assessor of the determination of any appeal. Opposition by County Boards due to time.

A-1886—Provides for establishment of assessment districts in certain instances. No one opposed to this. The bill would do away with part-time assessors. John Murray states that there is definitely a trend to do away with elected, part-time, and boards of assessors by either going District or County Assessor. We must watch this and come up with a plan. At this time, Bob Ebert issued a report of some ideas of satisfying the Legislators. All are requested to review the report and notify John Murray or Bill Bailey of their opinions. This bill had a second reading but has been returned to committee for amendments.

A-1887—Combines Local Property Tax and Public Utility Branch with Division of Local Government Service as one agency. The bill had a second reading and returned to the committee for amendments. We are against the bill putting assessors and collectors under one department, plus other parts of the bill.

A-2051—Provides appointment of County Administrator—Against—Present County Boards O.K.

S-618—Provides for assessment delay of five years on home improvements valued at less than \$4,000 on dwelling house more than 20 years old — Against — Can't administer —How effects County Equalization—resales.

S-1389—Permits non-resident to be appointed to fill a vacancy in the office of a Municipal Tax Assessor—Against—This bill is for elected assessor only. A-1423 is now a law, so this not needed. Understand sponsor of bill will withdraw the bill.

The committee, with the help of our Legislative Agent, will keep abreast with all the bills effecting our profession. The committee needs the help of all assessors in evaluating all bills. We must start coming up with some bills of our own, or the days of the Assessor working part-time will be a thing of the past.

George Harraka

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The law provides: "Except in the case of counsel, attorney, engineer, health officer, auditor, comptroller, appointed tax assessor, or members of boards of assessor or as otherwise provided by law, every person holding an office the duties of which relate to a county only, to a municipality only, shall reside within said county or municipality, as the case may be.

"Any person holding or attempting to hold any such office in a county or municipality in violation thereof, may be ousted in a proceeding in lieu of prerogative writ.

"This act shall take effect immediately."

In Wisconsin the constitutionality of a county assessor system, authorized by the 1969 Wisconsin legislature, was unanimously upheld by the State Supreme Court.

The Court's opinion said in part, "Each county in the State has an equal right to decide to adopt a countywide assessor system. The residents of all cities, villages and towns have an equal right to participate in making that decision through their right to vote for or petition county board members."

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Municipal Revaluation for Assessment Equalization

ADDED ASSESSMENTS

Chapter 103, Laws of 1974, which was approved September 19, 1974, and became effective October 1, 1974, amends N.J.S.A. 54:4-63.2 to permit the assessment of certain parcels of real property sold, completed, added to or improved during the period October 1 and January 1 following.

Assessors may take immediate advantage of the provisions of Chapter 103 in placing added assessments on properties during the period October 1, 1974 and January 1, 1975 and each such period thereafter.

For 1974, the added assessments are to be entered on a separate list to be known as the "Added Assessment List, 1974" and will then be filed with the respective county boards of taxation on October 1, 1975.

Since these added assessments are for the 1974 tax year, the 1974 tax rate should apply in determining the taxes due.

A District of Columbia Superior Court Judge threw out the district's method of assessing property for real estate taxes on an annual basis and imposed a new system of assessing all real property every two years.

Previously, the District had arbitrarily chosen sections of the city to reassess and appraised some property more frequently than others.

The Washington State Supreme Court rejected contentions that property tax assessments for farms should be based on income.

Attorneys for the Wisconsin State Department of Revenue ruled that local tax assessors cannot be compelled by the state to assess property at 100 per cent of value.

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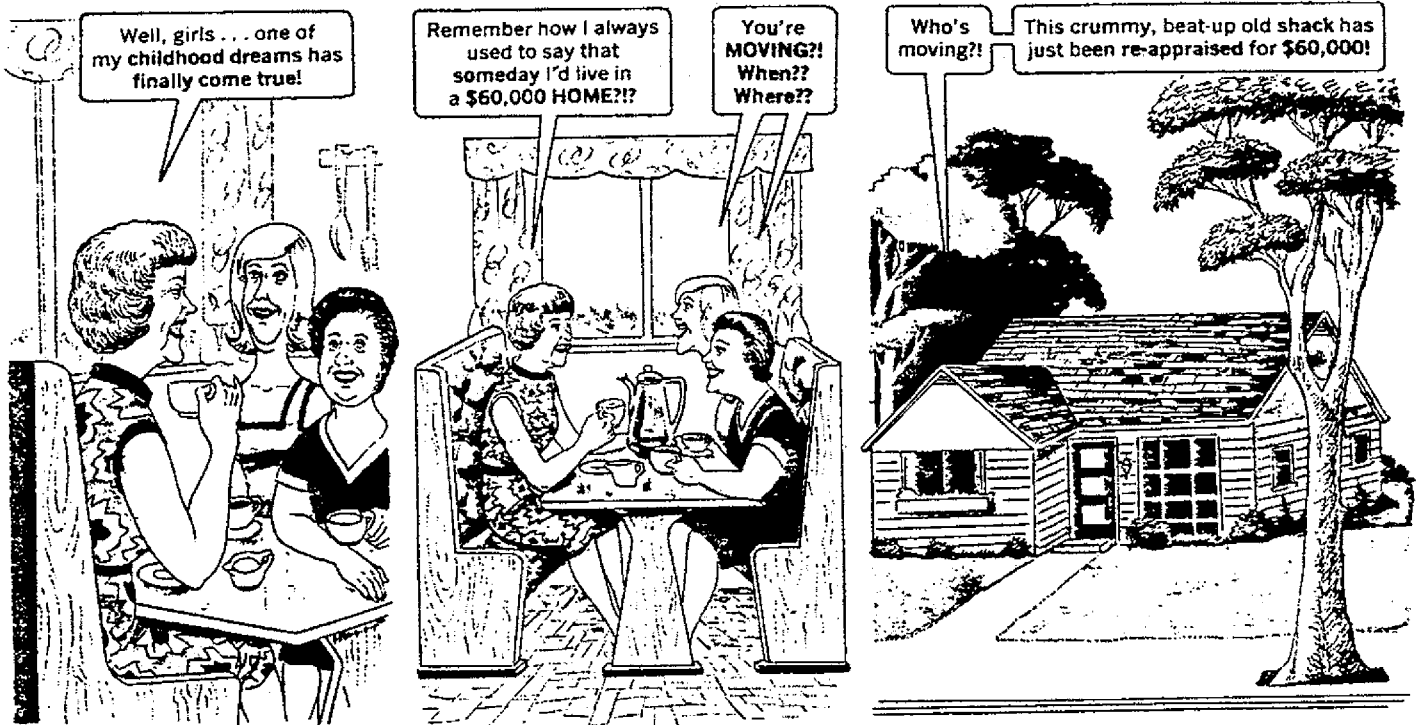
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