

New Jersey



Assessors

Bulletin



MEMBER
International Association
of Assessing Officers

Vol. 13 No. 5

FEBRUARY, 1975

DUES

At the annual meeting of the Association of Municipal Assessors of New Jersey, held at Atlantic City on November 13, 1974, the general membership voted unanimously to change the dues for the year, July 1, 1975, to June 30, 1976, to \$20.00 for Regular members. Associate members will be \$10.00 and Affiliate members will be \$50.00 for the first member of a company and \$25.00 each for other employees who qualify for membership.

The following shall be eligible for regular membership: Assessors, all other members of the assessor's staff holding the C.T.A. certificate, deputy assessor, chief assistant assessor, principal assistant assessor, senior assistant assessor, assistant assessor, junior assistant assessor.

The following shall be eligible for associate membership: All persons regularly engaged in the tax assessment administration at county or state level in New Jersey; all holders of the C.T.A. certificate not otherwise eligible for regular membership; all persons employed in the office of a Municipal Tax Assessor and not otherwise eligible for a regular membership.

The following shall be eligible for affiliate membership: Persons representing the Tax Departments of Corporations or Companies and to persons engaged in the practice of law or appraising real estate and personal property where their practices includes property tax matters or representation of communities whether municipal, county or state.

We have over 800 paid members as of this date, and we invite you to join with us and work for the advancement of all Assessors.

Charles H. Taylor, C.T.A., Treasurer

BOARD MEMBERS CONFIRMED

To be members of the Passaic County Board of Taxation: John A. Gavin, of Paterson, to succeed himself. Allan Mikola, of Paterson, to succeed Samuel S. Nochimson. To be a member of the Gloucester County Board of Taxation: Joseph Minotty, of Franklinville, to succeed himself.

FULL TIME TAX COURT

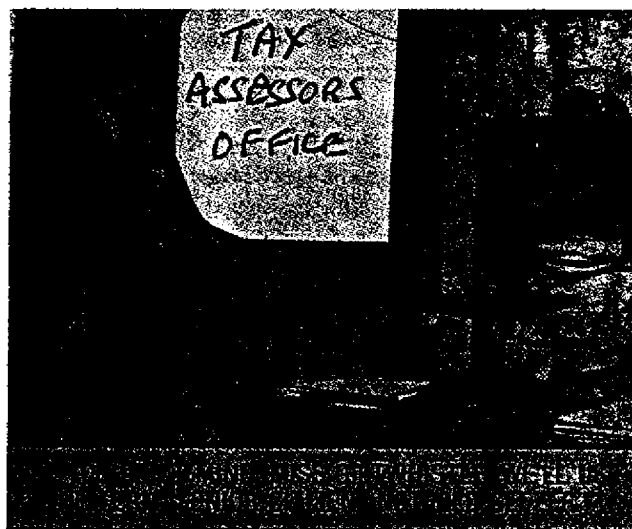
Last November the Assembly passed a bill, 65-0, designed to create a tax court whose members will preside over tax appeal cases on a full-time basis.

Sponsored by Assemblyman Steven P. Perskie, the court will be made up of up to 12 judges who will preside either in Newark or Trenton.

Under the present court system the Division of Tax Appeals is a part-time administrative agency charged with a full-time job. The back log of appeals to be heard extend as far as three years.

The bill, which has been sent to the Senate, will also provide for judges to hear appeals with respect to the transfer of inheritance and estate taxes. Some assessors are fearful that this will impede the speedy hearings of tax appeals.

Decision is a sharp knife that cuts clean and straight; indecision, a dull one that hacks and tears and leaves ragged edges behind it.



The Assessor

By Ken MacPherson,

Director, Real Property Tax Services, Genesee County, N.Y.

Edgar Allen Poe's raven has been a source of mystery to many. Meady eyed, unblinking omen of evil. Where did he come from? The screeching wind rattling the windows? The murky shapes in the gathering gloom? This friend of the Devil. In what dark, mouldy corner of Poe's mind did he live? He said little, sat staring, a ghoulish character.

Any New York stater could tell you, hands down, that somewhere Mr. Poe had run afoul of the assessor. As finger nails on a blackboard, the word "Assessor" sends a scream through the nervous system. When the word is passed "The assessor is coming" doors slam, curtains are pulled and hands quake.

The real property tax is very real, but in principle very simple. All real property is evaluated and taxed; the shingles on the roof, the well, the pump, the cellar door, and yes, even the kitchen sink.

And everyone pays! The envelope arrives in the mail and things are quiet in the house. Kids do as they are told, even Mama doesn't argue. Gloom seeps into every corner. Then one day it's lifted—POP PAID THE TAXES! !

The worst of it is the assessor is from the neighborhood. It's the old war of State vs. Citizen, neighbor against neighbor, friendship is gone and the battle lines are drawn.

When the knock came at the door, Mama peered through the curtains, paled, turned and hissed "Now you kids, shut up, not one word, ya hear?" So the assessor had arrived, beady eyed, unblinking, staring, with clipboard in hand.

"See ya got a new furnace. How much did it cost, new, that is?"

"Didn't cost a thing. My brother-in-law threw it out and gave it to us. Just like the davenport, only we got that from the Salvation Army. This place isn't worth what we paid for it. It's made from used lumber, with termites in already. What a gyp!"

All through the house, cellar, upstairs, closets, dragging his foot over the corner of the carpets to see the floors underneath, Mama banging on the closet wall, hoping the plaster would fall off.

"See where the mice chewed? I put in burdocks and nailed on a Calumet baking powder lid to keep them from chewing the house down." So they went, Mama degrading the house and parrying the assessor's questions. At the front door with one last look, and a note on the clipboard "Well You folks are doing O.K. Wish I was doing as well"

The Assessor was gone.

Municipal Service Bureau

373 North Avenue, Dunellen, N. J. 08812

PHONE 968-0962

DAN TABLER

EVERYTHING

FOR THE

ASSESSOR

This is a New Jersey business owned and operated by the former Tax Assessor of the Borough of Dunellen.

ARE YOU CONSIDERING A PROFESSIONAL REVALUATION?

Our 51 years of experience in the tax and revaluation field qualifies us to assist you in

Drawing Specifications

Selecting the Appropriate Appraisal Firm

Policing the job progress to see that the following is accomplished:

1. Specifications are complied with
2. Appraisals are correct & equitable
3. Proper approval practices are utilized

The benefits of our watchdogging far outweigh the small costs involved.

For additional information write to:

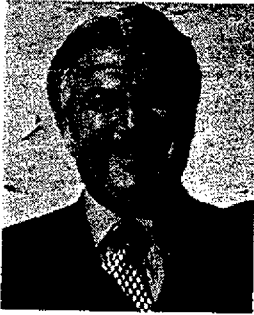


MANAGEMENT ASSOCIATES INC.
Consultants to Industry

200 PARK AVE., SUITE 303E
NEW YORK, N.Y. 10017

7929 N.E. 1ST AVE.
MIAMI, FLORIDA 33138

LEGISLATIVE COMMITTEE



In reviewing the action by the State Legislature for 1974, we find that out of over 5,000 bills that have been filed for consideration approximately 183 of them have become law. Among those were bills that, hopes for their passage was shown by the assessors.

These were A 1433 (residency) A 1525 (ch. 123) S 411 (extension of Added Assessments) and the soon to be added S 784 (the con-

dominium law). We have also seen the defeat of A 1886 (the redistricting bill).

Based on the fact that the Association of Municipal Assessors considered the passage of the above mentioned bills as being of utmost importance, I feel that we were most fortunate in achieving this measure of success. One needs only to bring to mind the hectic session of the Legislature in 1974, where the funding of schools was the primary concern of the three branches of government, to appreciate the transactions or enactment of other important legislation. Again with this in mind I sincerely hope that we can be as equally successful in 1975.

Under normal conditions, the legislature would have adjourned back in September, 1974. Since the problem of funding schools had not been resolved, the legislature had been in almost continuous session. The State of the State message by the Governor will mark the official opening of the 1975 session. The Association is hoping, that thru our Legislature aide, we will again receive favorable consideration on other pending bills which effect assessing administration. These being the proposed moratorium on reassessments, the formation of a full time tax courts, the prescription of land for farmland, the increase of fees for tax appeals, and the curbing of exemptions granted to non-profit corporations. Also of primary concern, is the revision of ch. 123 since we only have until January 1976. As you can easily see, the upcoming session of the legislature will again be one of concern for the assessors.

SENATE NO. 1510

Senator Frank J. Dodd has introduced a bill concerning property tax exemptions and supplementing Title 40 of the Revised Statutes.

This bill would permit municipalities in which 30% or more of the total land area is tax exempt to adopt an ordinance declaring a moratorium on the location of further tax exempt properties in the municipality. It would further permit the ordinance to contain a provision specifying that where such property ceases to be used for the same purpose and by the same party for which the original exemption was granted, such property could only be sold or otherwise disposed of to another party whose status and use of the parcel would cause it to be taxable. Lastly, the bill provides that the moratorium may only continue for that period in which the proportion of tax exempt property remains in excess of 30% of the total land area or that date specified in the ordinance whichever occurs first.

The bill represents an attempt to address the tax problems of many municipalities in the State, particularly those who are older and urban in character.

The Bill has been referred to Committee on County and Municipal Government.

Revaluation for today-and the future

Experienced people and the latest electronic technology... produce viable assessment equalization programs that work for your community today—and the years to come.

NORTH AMERICAN REVALUATION COMPANY, INC.

East 210 Rte. 4, Paramus, New Jersey 07652 Tel. 201-843-0350



IN NEW ENGLAND
WHIPPLE MAGANE DARCY, INC. 28 Florence
Street, Andover, Mass. 01810 Tel. 617-475-4624

BRANCH OFFICES:
1811 West College Street, Sherman, Texas 75090
Tel. 214-892-8890
1519 W. 38th Street, Lorain, Ohio 44053
Tel. 216-282-7815

REVALUATION · TAX MAPPING · DATA PROCESSING · MAINTENANCE
DEFENSE · ASSESSMENT MANUALS

IN LIEU OF TAXES

Glassboro, Newark and Little Falls have filed suit to obtain state aid to offset their tax loss by state government real estate holdings in their respective towns.

The Glassboro attorney told the Superior Court that while the New Jersey Constitution prohibits special tax legislation to benefit particular municipalities, New Brunswick, Trenton, Ewing and Glassboro were allocated funds for reimbursement in the 1974 State budget. However, the Glassboro allocation was vetoed and funds went only to New Brunswick, Trenton and Ewing.

The Governor, in his veto message, said Glassboro stood to receive enough to make up their lost revenue if his income plan passed the Legislature, but it failed.

Now, Glassboro wants the court to order the state to give them money or make New Brunswick, Trenton and Ewing return their funds to the state.

All the town involved, whether getting money in lieu of taxes or not, assert that it is not only the loss of revenue from the tax exemption status that counts but they also have to provide services to the state agencies.

Condominium Assessments To Change

At the time of this writing a bill lies on Governor Byrne's desk awaiting his signature that will revise the laws governing the assessments of condominiums.

Introduced by Assemblyman Stephen Perskie (D-Atlantic) the revision would allow the assessor to treat each unit in the condominium as a separate property rather than limiting the value of the building as if it were a one-owner building.

The effect of the bill, according to Perskie, would be to increase the assessments of the condominiums and the tax revenue of the communities in which they are located.

(Bill signed into law 1/22/75)

IN MEMORIAM

Henry D'Aloia, former Newark tax assessor, died December 16, 1974 in Community Memorial Hospital, Toms River.

Mr. D'Aloia, 79, lived in Newark for 73 years before moving to Lavalette.

He was employed by the City of Newark for 35 years, the last 20 as tax assessor until 1960.

SAYREVILLE WINS CASE

The Appellate Division of the Superior Court, the state's second highest court, recently ruled that certain equipment in the National Lead Company should be taxed as real estate.

In overturning a decision by the State Division of Tax Appeals, the court said state statutes required that equipment solidly affixed to real estate must be viewed as real property.

In 1969 Sayreville assessed the value of the National Lead Company at \$8,585,600. This figure included certain machinery affixed to the plant floor, walls and ceilings.

In the decision written by Appellate Judge Baruch S. Seidman, the court said that machinery is taxed as real estate when it is so affixed to real property as to become part thereof and not to be severable or removable without material injury thereto.

The case was sent back to the Division of Tax Appeals for consideration as to what machinery is so solidly affixed to the plant as to be real estate under the law.

Northeast Regional Conference

The Northeastern Regional Association of Assessing Officers, an affiliate of IAAO, will hold its 1975 Conference at the Playboy Club-Hotel, Great Gorge, McAfee, N. J., May 18 thru 22.

The Conference is open to assessors and representatives of business and industry from Washington, D. C. to Canada.

One of the program highlights of the 1975 conference will be a diversified education program on contemporary assessment problems. Ten separate sessions are scheduled by leaders in their specialized fields, examining such subjects as: State Education and Certification programs; Value in use-farm, forest, open space; Computer Assisted Assessment Operations; Industry Problems and Solutions; Mapping; Accrued Depreciation; FHA 236 Housing; Houses, Houses, Houses; Downtown-Planning; Condominiums, New and Conversions.

The registration fees are: Regular (Assessors) \$35.00—includes spouse; Corporate and other—Primary (1st) \$75.00—includes spouse; Secondary (Other firm members) \$40.00.

The hotel room rates are \$39.00 per person—double occupancy and \$55.00 per person—single occupancy. This price includes three meals per day (restaurant of your choice in the hotel), tax and gratuities as well as use of all recreational facilities excluding golf and some other sports activities which will have preferred rates.

Brochures and programs will be mailed in the near future so plan to attend.

The Conference chairman is Edward F. Clifford, Assessor, New Haven, Conn.

PROPERTY VALUATIONS CO. INC.

A COMPLETE APPRAISAL ORGANIZATION

SPECIALIZING IN MUNICIPAL REVALUATIONS

- We strive for 100% accuracy through in depth research.
- We design and prepare an ongoing public relation program to the needs of your community.
- A satisfactory completed contract is our best recommendation.

We are prepared to meet with your Municipal Officials for a complete review and explanation of our methods of reappraising your municipality.



SPECIALIZING IN MUNICIPAL REVALUATIONS

5636 ROUTE 38/PENNSAUKEN, NEW JERSEY/08109



SIX MUNCES AGO, I CUTNT
EVN SPEL ECCESOR-
NOW I ARE ONE !!

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

OFFICERS

President — John Murray
 Vice -Presidents—Dick Dann, Ken Beck Gloria Cross, Jay Longfield, Ed Coll, Pat Corbett, Harry Schuman
 Secretary—Joseph Crane
 Treasurer—Charles Taylor
 Sergeant-at-Arms—Otto Mutzberg
 President-Elect—William Bailey

EDITORIAL BOARD

Editor—Louis Schick
 Carl Miller
 Norman Harvey
 Claire Young

ONE MAN'S OPINION



The result of a Superior Court opinion published in the 1974 Annual Report of the Division of Taxation held that the entire legislative scheme with relation to assessors, evidences an intent to insulate them from direction and control of local government officials and that such a degree of independence must include freedom from the necessity to account for the number of hours worked, the

tasks performed in a given time as well as the methods used to make assessments. The Court further ruled that any complaints with regard to the performance of an assessor must be directed to the public officials vested with the power of control; namely, the County Board of Taxation and the Director of the Division of Taxation.

Upon digesting this I think we must bear in mind that there are all kinds of public officials. Mayors, councilmen and assessors come under this heading.

The court's decision would imply that the municipal authorities do not have direct control over the assessor but I don't think it wise for the assessor to figuratively thumb his nose at the city fathers, right as the assessor may be.

The assessor and the authorities must work together if the assessor's office is to function properly. The assessor's budget and salary are dictated by the authorities and to antagonize them needlessly is not to the best advantage of the assessor.

Politically and personally, the assessor could fall into the official's disfavor with very little effort so remember, discretion is the name of the game.

It's better to make love than war.

Lou Schick

Letter To The Editor

Dear Lou:

Your opinion on applying the 15% to the assessment rather than to "true value" has my ardent support. Sales price is not always true value, as every assessor knows.

It is no more than an indication of what the traffic will bear at a given time.

Thank you for your intelligent opinion.

Very Truly,

August J. Church

Tax Assessor, North Plainfield

Assessors Bill Defeated

Due, in part, to the efforts of the N. J. Assessors Association's Executive Committee, a bill was defeated that would have eliminated over 300 municipal tax assessing jobs. It would have done away with small taxing districts and created regional assessing districts.

The bill required each taxing district to have at least 3,000 line items, which would effect almost every community with less than 8,000 population.

Assemblyman Alan Karcher (D-Middlesex) was a strong opponent of the bill.

Said Karcher, "You cannot take away the right of the people to vote for their tax assessor and give it to some bureaucracy in Trenton."



THE J. M. CLEMINSHAW CO.

1601 Brookpark Road
 Cleveland, Ohio 44109

New Jersey Regional Office:
 Room 508
 279 Broadway
 Long Branch, N. J. 07740
 Phone: (201) 229-3882

Specialists in The Revaluation
 of MUNICIPALITIES for
 Local Tax
 Equalization Purposes

The J. M. Clemminshaw Co. has devoted over forty years to helping the Assessor achieve tax equalization of real, personal and public utility properties, as expertly and fairly as humanly possible. The experience of over one hundred fifty appraisers in the revaluation of over three hundred towns, cities and counties in twenty-six states is available to you at a cost that is extremely low in comparison with the benefits received.

Our brochure and descriptive literature
 is available upon request.

YOUR INQUIRY IS CORDIALLY INVITED

"Public Appraisal Service Is A Public Trust"

HATS OFF



Peter A. Toore, Jr., Belleville assessor, successfully passed the bar exam and on December 10, 1974 was sworn in by the New Jersey Supreme Court and the U.S. District Court of N. J.

Peter graduated from the Rutgers University first law school class in 1947.

His teaching certificate from Montclair State enabled him to pursue the teaching profession and he became employed at the Passaic High School.

In 1962 he was appointed tax assessor of Belleville where he was, also, Deputy Commissioner of Recreation.

Meanwhile, his wife, Doris, encouraged him to again take up his law studies, which he did.

Peter intends to remain a tax assessor and utilize his law knowledge to aid his office and the assessing profession.

TEN WAYS TO KILL AN ORGANIZATION

1. Don't come to meetings.
2. If you do come; come late.
3. If the weather is bad, don't think of coming.
4. If you do attend, find fault.
5. Never accept an office, as it is much easier to criticize those that do.
6. Nevertheless, get sore if you are not appointed to a committee, but if you are, remember to pass up committee meetings.
7. When asked by the chairman to give an opinion upon a matter of importance, tell him you have nothing to say. After the meeting, tell everyone how things should be done.
8. Do nothing more than is absolutely necessary, but when other members roll up their sleeves and do it all—holler that the club is run by Cliques.
9. Hold back your dues as long as possible, or don't pay at all.
10. Don't bother about getting new members, let the other guy do it.

WORTH REPEATING

Despite previous coverage by the Newsletter regarding the right of a taxpayer to examine information contained on property record cards in the possession of the assessor, some assessors appear uncertain about proper disposition of such a request from a taxpayer.

Assessors are referred to a lengthy article which appeared in the July-August 1972 Newsletter wherein the matter was discussed at length. A review of that article reveals that generally, where a taxpayer is appealing, he is entitled to examine property record cards in preparation of his appeal.

Assessors should be alerted to the favorable treatment accorded by the court to this right of examination and should treat such requests accordingly.

ASSESSOR-COMPUTER INFORMATION SYSTEMS

ACIS

Variable Path Analysis
Cost, Market & Income Data
Econometric Correlation

ALL CLASSIFICATIONS OF PROPERTY

PERSONNEL AND SERVICES AVAILABLE
FOURTH GENERATION ORIENTED IN COMPUTER TECHNOLOGY

Systems Managers, Counselors and Analysts
Programmers, Overseers and Supervisors
Full Complement of I/O Technicians

- FEASIBILITY STUDIES
- SPECIFICATION WRITING
- SYSTEMS DESIGN
- RETRIEVAL PROGRAMMING
- MIS IMPLEMENTATIONS
- REGRESSION MODELS
- IDENTIFIER CODING
- BILLING & ACCOUNTING

Associated Surveys Co.

1350 Route 23, Wayne, New Jersey 07470 (201)696-4300
1901 Lendew St., Greensboro, N.C. 27408 (919)273-1785

Personable Professionals

Authoritatively recognized as one of the foremost firms specializing in revaluations and related services.

We Respond to Your Needs

Professional Assessors

- Recognize -

GROWTH, RISING VALUES
NEW CONSTRUCTION
ADDITIONS

- Obtain -

FULL VALUATION THROUGH
REVALUATIONS WHICH
REDUCE TAX RATES
MEET RISING BUDGETS

That is why our services have grown to 150 municipal contracts

Municipal Revaluations, Inc.

MAIN: 120 Main Street, Avon, N. J.

BRANCH: 124 West State Street,
Trenton, N. J.

HONORED



Mr. A. James Reeves of Cinnaminson, was recently honored at a dinner given by the Burlington County Association of Municipal Assessors.

Mr. Reeves was lauded by his fellow assessors for his "outstanding contribution to the profession" and for his work in both the County and State Associations.

He is a past president of the County Association, vice president of the State group and served as the chairman of the Legislative Committee.

Mr. Reeves served as the assessor in Cinnaminson Township for 20 years until his retirement from that post this year.

Mementos of the recognition dinner as well as the presence of State and County officers were a befitting tribute to one who is so well known in his profession.

An assessor was stopped by police after his car had been observed proceeding erratically on a street and upon being asked if he had a driver's license responded, "No, it never helped my driving before."



President John Murray presents plaque to President Elect William Bailey as outgoing secretary.

REALTY APPRAISAL CO.

A NEW JERSEY ORGANIZATION
DEDICATED TO SERVING NEW
JERSEY ASSESSORS.

- Over 130 Revaluations
- Full Time Skilled Staff
- Exclusively in New Jersey

For Brochure and Qualifications, Contact:

REALTY APPRAISAL CO.
4912 Bergenline Avenue
West New York, N.J.

UNION 7-3870

UNION 7-0015

Municipal Revaluation for Assessment Equalization

Tax Assessors

Tax Sheet Binders — Loose Leaf
Machine Forms
I.B.M. Continuous Forms
S.C. 65 Forms
New Exempt Property Sheets
All Back Sheets

We manufacture all forms for the Tax Assessor to new state requirements. SEND US YOUR PRESENT SHEETS and we will call and go over revisions.

GEORGE W. MILLER & SON
THE MUNICIPAL SUPPLY HOUSE OF NEW JERSEY
Palisades Park, N. J. 07650 Phone 944-1010
Special Mailing Box 33 Free U.P.S. Delivery

EDP at MDP

For over 12 years we have been providing EDP Service to Assessors and Collectors.

Now over 35 municipalities rely on us for Computer Services.

We invite you to discuss the quality of our service with our CUSTOMERS.

**MANLEY DATA
PROCESSING COMPANY**

Telephone: 201-843-5005
Paramus, New Jersey 07652

FARMLAND BILL NO. 1551

Senators John A. Lynch and Raymond H. Bateman have introduced a bill to supplement the Farmland Assessment Act of 1964.

The purpose of the bill is to extend the time allowed for the filing of certain farmland assessment applications for the tax year 1974.

It reads: "In the case of any real estate property tax for land actively devoted to agricultural or horticultural use under P.L. 1964, c.48, C. 54:4-23.1 et seq., for which an application by the owner of such land for its valuation, assessment and taxation as land actively devoted to agricultural or horticultural use for the tax year 1974 was not submitted on or before August 1, 1973, such owner may file an application with the tax assessor of the local taxing district in which such land is situated on the form prescribed by the Director of the Division of Taxation, and such application filed with the assessor after August 1, 1973, and prior to the thirtieth day following the effective date of this act shall be deemed to have been timely made for the tax year 1974, and the taxes of any such applicant whose land qualifies for valuation, assessment and taxation as land actively devoted to agricultural or horticultural use shall be adjusted accordingly for the tax year 1974 and credited or debited, as the case may be, against any taxes due or to become due on such land, notwithstanding any provision to the contrary of the act to which this act is a supplement or of any other law, rule or regulation."

"This act shall take effect immediately."

"POINTS" HURT CITIES

A regulation by the State Division of Taxation was argued against before the New Jersey Supreme Court by attorneys for Newark and Trenton.

Claiming discrimination, the attorneys contended that the Division should not allow county tax boards to use the sale price of property sold and financed by FHA and VA mortgages.

Make all your words sweet. You never know when you may have to eat them.

Association of Municipal Assessors of New Jersey
NEW JERSEY ASSESSORS BULLETIN
City Hall, New Brunswick, N. J. 08903

MR. BERNARD MARX
480 PROSPECT PLAZA
LITTLE SILVER, NJ

07739

We Supply:

TAX LIST BINDERS

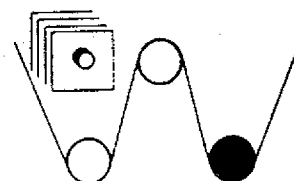
SR1A BINDERS

TAX MAP BINDERS

REAL PROPERTY

CHANGE FORMS

TAX LIST PAPER



WELTCO BUSINESS FORMS

P. O. BOX 572 • MORRISTOWN, N. J. 07960

(201) 267-6222

The sale price, they said, is usually inflated because the seller often has to pay "points" under this type of sale and the consequent ratio is costly in county taxes.

Inasmuch as these sales were found to have taken place more frequently in urban areas than in suburban and rural areas, the lawyers said the cities were discriminated against and implied it could cost them millions of extra county tax dollars over the years.

The Supreme Court reserved its decision.

BULK RATE
U. S. Postage
PAID
New Brunswick, N.J.
08903
Permit No. 259