

# New Jersey



## Assessors

## Bulletin



MEMBER  
International Association  
of Assessing Officers

Vol. 14 No. 2

MAY, 1975

### Rutgers To Hold 22nd Annual Conference For Assessors

For the 22nd consecutive year the Bureau of Government Research and University Extension Division of Rutgers University, along with the New Jersey Assessors Association, will host a conference for assessing officers at Douglas College.

Registration will be at 8:00 A.M., Tuesday, June 24 and sessions will run through Friday, June 27.

On Tuesday morning, after being welcomed by Raymond D. Bodnar, Rutgers University, and John Murray, President of the N. J. Association of Municipal Assessors, J. Henry Ditmars, Chief of Local Property and Public Utility Branch, N. J. Division of Taxation will talk on Administrrating an Assessor's Office—Improving Public Relations. Robert E. Ebert, C. T. A., will also speak on the topic.

Concentrated case studies will start in the afternoon and continue throughout the conference.

The case studies will be: Condominiums—Ackley O. Elmer, Herbert M. Gaskill; Farmland Assessments—Marriott G. Haines, William T. Bailey, Charles W. Grayson, Vincent J. Maguire, Stephen C. Nothnick; Industrial—Robert E. Ebert, Walter W. Salmon; Capitalization Methods (Physical Residual and Mortgage Equity Techniques)—John J. Murray, David Scribner; Computer Applications in Tax Administration Updating Revaluation Programs—Courtney Powell, Cam Easton, Jr., Robert Gustafson, Gregory M. Wassall; Recreational Facilities—Charles W. Fouquet, Harold Baumwoll, Gloria Cross, Charles J. Ferminella, Jr., Louis C. Pisacane.

Other speakers will be Saul Wolfe on New and Pending Legislation, David Graham on Wetlands, Preparations of a Tax Appeal (Speaker to be named later).

The Conference Banquet will be held on Thursday, June 26 at 5:30 P.M. and the important Open Committee Meeting of the State Assessors Association will be at 7:30 P.M., following the Banquet.

### Board Members Confirmed By Senate

Benjamin Griber, Highlands, to succeed Frederick K. Friebott on the Monmouth County Board of Taxation.

Joseph A. De Franco, Ocean City, to succeed Carelton E. Mason on the Cape May County Board of Taxation.

The average assessor's salary increase in the State of Iowa for this year is \$1,700.



## Report Of Changes To Constitution And By-Laws



The members of the Constitution and By-Laws Committee have proposed some changes in the State Association voting procedures which will permit voting for candidates for state office by absentee ballot.

In 1974 similar changes were considered by the I.A.A.O. and after approval by the membership the absentee ballot was used at the San Francisco Conference.

The purpose of the Committee's recommendation is to give every Regular Member an opportunity to participate in the election of State Association Officers. The committee's proposed revisions include the following:

1. Mailing of applications so that all Regular Members desiring to vote by absentee ballot can make the necessary request for the ballot.

2. Specific dates and procedures which must be complied with to assure each member only one ballot and one vote.

3. The appointment of an Election Committee to be responsible for composing the absentee ballot and administering the election procedure until the voting results are announced at the Election Meeting.

The proposed changes have been filed with the State Association Secretary. Regular Members will receive copies prior to the Semi-Annual Meeting to be held at the Rutgers Annual Conference in June.

Richard R. Dann  
Chairman

## Somerset County Assessors Association Notes

At the March Meeting of the Executive Study Committee the following actions are being recommended to the full membership:

1—That we indorse by resolution Frank MacDonald's recommendation that legislation be recommended to establish fines for late filing of Farmland Applications.

2—That this Association recommend to the State Association to have the Director establish each year a capitalization rate for use in the income approach to value, the same as he does in issuing an annual conversion factor. This could be done by amendment to the Appraisal Manual.

3—Emergency passage of a resolution opposing Senate Bill 1511. (Extends the time for filing certain Farmland exemptions.)

4—Establishment of a data bank for use by Assessors or Governing Bodies who are conducting surveys of Municipal Employees.

5—Recommend that the Association request the State Association to proceed with efforts to return the Assessment and Collection of Personal Property and Inventory Taxes to the Municipalities.

6—Recommend that each Assessor state his views on Marriott G. Haines proposal to the Director. YOUR ANSWERS WILL BE FORWARDED TO THE STATE ASSOCIATION.

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## LEGISLATIVE REPORT



On Monday, Apr. 7, 1975, the Legislature reconvened after the Easter holidays. The only bill signed into law since Jan. 1, 1975 which is of concern to the assessor is S-784 and is now known as Ch 2 L 1975. This law allows for the assessment procedural changes in reference to condominiums.

This current session of the legislature may be short since primary elections will be held on June 3rd. Since this is an election year for the assembly they have scheduled two workdays per week in order to take action on the many bills already filed. Due to the anticipated short session, any legislation involving taxation will have to be hurried. Most prominent on the legislators list is the governors program that includes a request for a state wide income tax. As a result of the emphasis placed on this program, passage or action on any other taxation bills will have to wait the outcome of the governor's proposal.

Some of the pending bills affecting assessing administration are: A-2275 (curbing of exemptions), A-1007 (assessment of pipelines) A-648 (assessors districting bill that is again showing some life in the taxation committee). It is also hoped that recommendations for changing Ch 123 can be made and approved during this legislative year.

On Dec. 9, 1974, S-1297 was signed in to law and became Ch 167 L 1974. The enclosed provisions will allow for the exemption of open spaces owned by certain non-profit corps. Assessors are urged to read and familiarize themselves with this law and its options and provisions. Unless necessary safeguards are employed, loss in potential tax revenues can result. The Exemption committee is hoping to successfully propose amendments to this statute.

In reference to the previously mentioned A-2275, a meeting was held with the sponsor, Assm. Richard Codey and members of the legislative and exemption committee. It is the hope of these committees that amendments can be made to this bill whereby future exemptions can be either curbed or kept to a minimum. It is also hoped that the current statute can be revised to clearly define the qualifications.

George C. Harraka

## ASSESSORS WANTED

Full time assessor wanted for Randolph Township — app. 6,000 line items. Must be C.T.A. Send resume to J. Peter Braun, % Municipal Building, Millbrook Avenue, Randolph, N. J. 07801.

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## Middlesex County Assessors Host Mayors

The Middlesex County Board of Assessors held their annual "Mayors Night" on February 27th at the Ramada Inn, East Brunswick.

President Joe Buck introduced Bill Bailey, State President-Elect, who chaired the event.

Fifty five people attended among whom were nine mayors, six councilmen, and two business administrators. Mr. Frank Murphy, President of the Middlesex County Board of Taxation, also was present.

Guest speaker was Saul Wolfe, Esq., CTA, and attorney for the N. J. State Assessors Association. His theme was "Communications between the assessor and elected officials."

He said officials often do themselves injustice by getting involved in assessing duties. The answer, said Wolfe, is to have competent assessors and to refer assessing matters to them.

Wolfe also said that dollars invested in the further education of assessors is often repaid in the satisfactory result of one tax appeal.

Mr. Murphy expressed his confidence in the Middlesex County assessors. He said they were hard working professionals who were doing a fine job.

## VET BILL DIES

Legislation introduced by Assemblyman Morton Salkind (D-Monmouth) that would give a \$50 property tax exemption to veterans not already receiving it was sent to committee where it is expected to die.

The bill, estimated to cost approximately \$800,000, would change the official eligible dates of conflict to increase the ranks of veterans already receiving such aid.

## New Legislative Bills

ACR 3019—Contillo, Visotcky, Hollenbeck. To amend the New Jersey Constitution, after referendum, authorizing a \$5,000 homestead exemption to all citizens and a \$10,000 exemption to Senior Citizens age 65 and to totally disabled citizens.

A 3108—Hawkins, Cody. To exempt from taxation publicly owned lands used for the purpose and protection of a public water supply.

ACR 3009—Contillo, Gladstone, Hynes, Hollenbeck, Foran, Chinnici. To amend the N. J. Constitution, after referendum, to authorize municipalities to enact ordinances granting a \$20,000 or 50% of true value homestead tax exemption to totally disabled citizens and to senior citizens 65 years of age or older.

SCR 3002—Merlino, McGahn, Maressa, Martindell, Greenberg, Feldman, Fay, Bedell. To amend the N. J. Constitution, after referendum, to provide a homestead rebate or a credit to homeowners and residential tenants related to property taxes and income.

ACR 3005—Littell, Foran, Sweeney. To amend the N. J. Constitution, after referendum, to require the Legislature to enact laws limiting the increases in county, municipal and school district real property taxes to increases in the cost of living index.

A 3163—Flynn, Van Wagner. To permit municipalities, by resolution, to defer the collection of up to 50% of property taxes assessed on residences of senior citizens with annual income of less than \$7,000 and to establish standards, qualifications and procedures for granting such deferrals.

A 3240—Perskie, Sweeney. To authorize the Director of Taxation to enter into closing agreements and compromises with taxpayers.

ACR 3017—Berman, Flynn, Ruane, Newman, Van Wagner, Kozloski. To amend the N. J. Constitution, after referendum, to provide a real property tax deduction up to \$500 for senior citizens having an income not in excess of \$5,000.

SCR 3014—Fay. To amend the N. J. Constitution, after referendum, to provide that whenever tax exempt real property is sold to a private person not exempt from taxation that the purchaser shall pay roll-back taxes on property in the current year and the five years prior purchase.

## DUES ARE DUE

This is what you have been waiting for. Treasurer Charles H. Taylor is now accepting dues for the 1975-76 year.

The dues structure is as follows:

Regular Members	\$20.00
Associate Members	\$10.00
Affiliate Member	\$50.00
Second Affiliate Member	\$25.00

The increased benefits the State Assessors Association is giving its members this year are:

1. Professional assistance to expedite assessment bills through the Legislature.
2. Professional aid for assessors who have non-political problems in their office.
3. Public speakers available for all taxing districts.
4. Proposed outing this summer for all assessors.
5. Greater educational programs available to those desiring to improve their status.

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Next to being shot at and missed, nothing is really quite as satisfying as an income tax refund.

## Three Towns Must Revalue

In an unanimous decision by the Appellate Division of the New Jersey Superior Court, Sayreville was ordered to comply with an order by the Middlesex County Tax Board to assess all real estate at 100% of value for the year 1976.

The municipality argued that it doesn't have to participate in a tax system that unconstitutionally finances public schools.

However, the Appellate Court said that the Legislature, through county boards of taxation and local tax assessors, has created a taxation plan designed to insure the prompt, equal and efficient implementation of a statewide taxing program.

Prior to 1973 Middlesex County assessed at 50% of true value.

Sayreville's 1975 unweighted ratio is 68.89%.

Two other communities, Dunellen and South Plainfield were also ordered to revalue by the High Court.

Seven municipalities had originally been ordered to revalue by the County Board and South River and Piscataway immediately complied. Carteret and South Amboy eventually obeyed the order but Dunellen, South Plainfield and Sayreville resisted.

The first two abided by a state Division of Tax Appeals' mandate to revalue and the latter three awaited the Appellate Court's decision.

# 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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## ONE MAN'S OPINION



It's nice to give things away. Especially if its money and you can afford it.

Recently, the papers broke a story about the former governor of New York having given hundreds of thousands of dollars to his friends. No strings attached. Here you are Buddy, go buy your-

self a farm.

As I said, this is nice if you can afford it and it is your own money.

It's tough, though, when someone else is giving away your money.

For example, let's take exemptions in the State of New Jersey.

Right now, in addition to exemption of real estate taxes on schools, churches, etc., there are exemptions on veterans and senior Citizens. This is fine — if you can afford it.

Presently, there are so many bills in the Legislature giving further exemptions to vets and senior citizens that you can't count them.

They call for a variety of things — extending the veterans exemptions, doubling and tripling the senior citizens exemptions, homestead exemptions, ceilings on amount of taxes paid, etc.

All of this is fine but take an urban city like New Brunswick. Over 25% of the real property is tax exempt. 20% of the homeowners are veterans receiving a \$50 exemption and 17% are senior citizens getting \$160 off per year.

In my opinion, the answer lies with ACR 158, introduced by Assemblymen Hamilton, Patero, Burstein, Martin, Bornheimer and Assemblywoman Wilson.

This resolution would propose a referendum on a Constitutional amendment to guarantee to county and local taxing districts all revenues lost as a result of statutory tax deductions, exemptions and credits.

Presently local governments are reimbursed for one-half of the revenue lost because of senior citizens tax deductions. The proposed amendment would increase this to 100%, provide a similar guarantee for revenue lost as result of veterans' tax deductions and indemnify county and local governments for all revenue losses from legislative action. Full reimbursement to local governments for such revenue losses is necessary for the fiscal integrity of local government.

I think this bill is the final solution to all exemptions. If it

passes I wouldn't care if we gave away the kitchen sink. Remember, this is One Man's Opinion.

Lou Schick, Editor

## ANOTHER MAN'S OPINION



As a former two year President of our State Association I know that the Office of President is extremely demanding on both the office holder and his family. And now with so many additional complex problems in our field and the increased amount of proposed law changes, the job has become

even more demanding. I think we should all acknowledge this fact in order to be fair to all parties concerned; namely, the office holder, his family and our State Association of Municipal Assessors.

I believe that a "One year term as President-Elect, followed by a two year term as President" is too demanding for any one person. Surely we all recognize the fact that one can work at top capacity and output (constructively) for only a certain length of time and then he reaches the point of diminishing return. The office holder's usefulness must diminish in all phases of his life/work because of the length of time he must continue at this breakneck pace.

Another very important factor to consider is that many new, young and talented members (with much to offer our Association) have fallen by the wayside believing that their opportunity for advancement and eventually reaching the office of President-Elect and President, to be nil.

Considering all aspects of this situation and in order to be fair to the Association, Office Holder and his family it is my recommendation that the term of "One year as President-Elect and One Year as President" become a constitutional change because it is more than ample and certainly more equitable to all parties concerned.

## Elected Assessor Residency

The Assembly sent a bill to Gov. Brendan T. Byrne for his signature that would exempt elected tax assessors, who have achieved tenure, from local residency requirements.

The bill is to allow elected assessors the same right given appointed assessors and other municipal employees to live outside the municipality in which they work.

The bill was sponsored by Sen. Martin Greenberg (D-Essex) and passed the Assembly by a 44-1 vote.

## And Another Man's Opinion



The reports lately seem to state that only the elected Tax Assessor is subject to political influence.

This Assessor, who is an elected official, has to disagree. An appointed Assessor may very likely be, and perhaps more so, susceptible to political influence and interference.

I am sure in most cases the political party in control of a Municipality appoints or has appointed the current Assessor.

An elected Assessor is the choice of the people, even though he perhaps is affiliated with a political party.

As for this Assessor, never have I been subject to interference or harassment from either political party; however, the former Assessing Clerk and the present Assessing Clerk were appointed by the party in control, with no consideration or discussion with myself. I have to add, however, I now have a very competent Assessing Clerk and I am very happy with her work.

**THIS IS ONE MAN'S OPINION** — Elected or appointed Assessors could equally be interfered with politically, though I hope this is not the case in the Municipalities in New Jersey.

Olaf Fostuedt

## Marching And Chowder Society Questionnaire

The Marching and Chowder Society is interested in finding out what is the consensus of the members regarding its annual outing.

We therefore request each Assessor to complete the following questionnaire and return it to S. Arthur Gaylord as soon as possible. This will enable the committee to decide what direction to take.

1. Continue our past activities, such as golf, swimming, track, fishing, etc., with cocktails and dinner after?
2. Picnicking, swimming, games for the family, boating, etc.?

3. What is your preference for an outing?

S. Arthur Gaylord  
Assessor's Office  
Municipal Building  
Union, New Jersey 07083

## Bill Delays Added Assessments On Homes

A bill sponsored by Sen. Joseph Merlino and approved in the Assembly by a 68-1 vote would allow municipalities to defer for five years adding assessments on private dwellings for exterior improvements.

The bill, now on Gov. Brendan Byrne's desk for his signature, would have a \$4,000 maximum. In addition, the dwelling would have to be at least 20 years old.

The bill was designed to encourage homeowners in high tax rate areas to improve their homes without fear of facing increased assessments. The tax abatement plan is looked upon as a way of rebuilding run-down urban areas

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## Ocean County Assessors Meeting



A regular meeting to the Ocean County Assessors Association was held February 20th at Top O' the Mast in Seaside. Lorraine Effenberg presided.

Guests included John Murray, State President; Mary Welch, Paramus Assessor; and Mrs. Georgia Kilber and Mr. David Hulsh, Ocean

County Tax Board.

Subjects discussed during the evening were EDP, Veteran's Exemptions forms, Incorporation of County Associations Long Beach Island revaluation, the new condominium law and the progress of the Executive Committee in getting the County Board to take a stand in striking the names of non-certified people from filing tax lists.

(Editors note: Since the meeting, and through the efforts of the County Board and the Assessors, a favorable decision was rendered by the New Jersey Attorney General's office. Part of a letter sent to J. Chester Holman, Secretary, Ocean County Board of Taxation reads, "In view of the fact that county boards supervise the activities of assessors and are required to accept tax lists and duplicates certified by assessors, it is incumbent upon county boards to respect the legislative mandates regarding qualifications for assessors and to implement their supervisory and administrative functions within the context of these legislative mandates. County boards, therefore, have a responsibility to accept tax lists and duplicates only from persons who qualify under N. J. S. A. 54:4-35.30 as assessors.")

Mary Welch, speaker of the evening, described how Paramus is doing a complete computer revaluation.

A man may fail many times but he isn't really a failure unless he begins to blame somebody else.

## Aids For Administering Farmland Assessments



Marriott G. Haines, CAE, SMA, SPA, CTA, Assessor for the City of Vineland, has designed two forms to aid in the administration of the Farmland Assessment Act.

The first form is to supplement the Farmland Assessment Form. It is designed so the applicant can report the number of acres in each

land use class and, also, the number of acres in each soil group.

This form has been tried out in Vineland for four years and has proven quite helpful. The only time it has to be renewed is when the owner changes the use of his land from one class to another.

The second form is more detailed and designed as a supplement to the property record card and should be stapled together.

This, too, has been tested for four years with good results.

Marriott will be glad to discuss these forms and provide copies to anyone interested.

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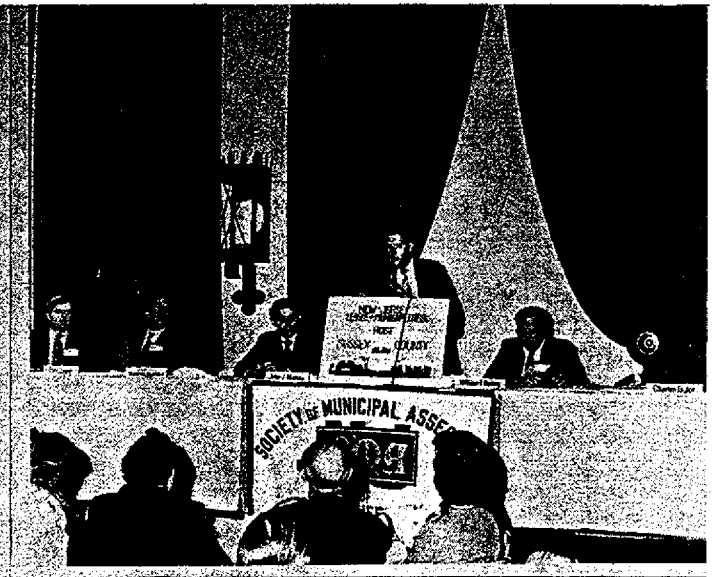
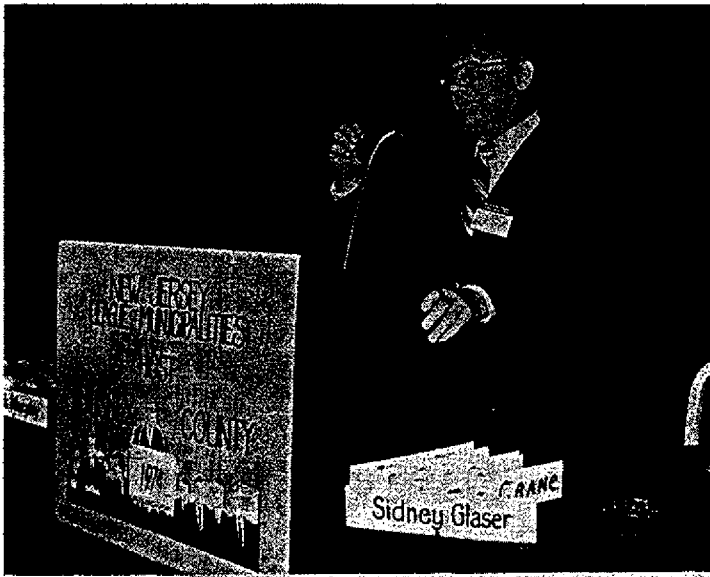
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# ATLANTIC CITY 1974





## Seminar On Urban Finance

A Seminar on Urban Financing was held March 5th at the Rutgers Medical School, Piscataway.

This was one of a series dealing with the financial concerns of New Jersey's central cities.

The purpose of the seminar was to provide an opportunity to discuss the problems facing their cities.

Attorney Lawrence Lasser moderated "The New Jersey Sales Ratio Program." Panelists were J. Henry Ditmars, Robert Johnston and Samuel Temkin.

Panelists for the "Impact and Problems of the Sales Ratio Program" were Dr. Henry Frank, Saul Wolfe and Alfred J. Greene, Jr.

Honorable John H. Froude, Assemblyman District #18, moderated "Appropriate Assessment Jurisdictions." Panelists were William Miller, Marriott Haines and Henry Ditmars.

Mr. Froude left the distinct impression that the assessors' tenure bill could be in jeopardy.

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He lives long that lives well and time misspent is not lived, but lost.

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## Uncollectable Railroad Taxes

For years, municipalities with uncollectable railroad taxes were doubly penalized by failure of the bankrupt railroad to pay the real estate taxes due and having the amount figured in the apportioned taxes raised for county and library purposes and in figuring the state school aid.

Assembly Bill #828, sponsored by Assemblyman Gallo, Esposito, Marino, Jackman, Owens, Orechio and Cali was signed into law providing relief for the qualifying communities.

It reads as follows:

P. L. 1974, CHAPTER 168, approved December 9, 1974

1974 Assembly No. 828 (Official Copy Reprint)

An Act concerning county taxes and supplementing Title 54 of the Revised Statutes.

Be it enacted by the Senate and General Assembly of the State of New Jersey:

1. Notwithstanding any provisions of the law to the contrary, any real property on which local property taxes are in default and are uncollectable \*except Class II railroad property\* and the lien therefor unenforceable by reason of any order of any State or Federal court, shall not be included in the total ratables of the taxing district wherein such real property is located for the purpose of apportioning the amount to be raised for county and free county library purposes, and for purposes of regional and consolidated school districts and school districts comprising two or more taxing districts. The county board of taxation shall maintain appropriate records showing the value of such real property not included in the total ratables in the apportioning of county taxes, and determine and record the amount of such taxes annually attribute thereto. When by reason of the rescinding of the State or Federal court order, or otherwise, the taxes in default or uncollectable on such real property are collected by a taxing district, the amount of county taxes attributable to such real property for prior years, as determined by the county board, shall be paid by the taxing district to the county.

2. This act shall take effect immediately.

## LETTERS TO THE EDITOR

(An opinion on Marriott Haines' recommendation to revise the Assessor's Office.)

My first observation of the preface i.e., "all assessing should be placed on a full time professional basis thru-out the state", assumes that only full time assessors are able to perform professionally. To assume this is to discredit the title of "Certified Tax Assessor".

If an assessor, being he full or part time, is not performing in a professional manner, then it is up to the County Tax Board and the New Jersey Director of the Division of Taxation to take steps to remove this person from office. The State Constitution gives both of these offices more power right now than is necessary to do this.

"Part Time" does not, in most instances with which I am acquainted, mean a few interrupted hours per week. If Saturdays, Sundays and evenings spent by the part time assessor are added, you will find that it is not as "part time" as the title indicates.

Performance and the end effect are the criterion that should be the only consideration — not full or part time titles.

The N. J. Assessor's Bulletin of Feb. 1975, in the column, "One Man's Opinion" cites the Superior Court's opinion on assessors time spent.

The defeat of the bill that would have eliminated so many assessor's jobs is also noted in the Bulletin. Assemblyman Karcher's remark at the end of the article seems to discredit most of the other suggestions by Mr. Haines.

August J. Church CTA  
North Plainfield

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Accomplishment increases self-confidence and spurs a man on to greater effort.

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## Federal Involvement In Property Tax

Federal intervention in assessment administration was described at a special IAAO meeting in Kansas City last January.

IAAO President Anthony G. Ferraro led off the discussion by briefly reviewing the "Property Tax Relief and Reform Act of 1973."

Ferraro said one of the basic concerns of the so-called Muskie Bill is whether the federal government should come in and dictate policy in assessment. He foresaw a gradual change for the better in assessment administration and said many of the abuses for which the property tax and its administrators have been criticized are being eliminated.

"I do not think," said Ferraro, "that we want to, or should, involve another level of government in our continuing effort to make the necessary changes."

While the Muskie Bill contained good and bad features, according to Ferraro, he did not think federal involvement was the solution to the many unfavorable comments leveled at the administration of the property tax.

## Exec. Meeting-April 18, 1975

The Executive Board meeting of the Association of Municipal Assessors of the State of New Jersey was held April 18th at the Ramada Inn, East Brunswick. There were 43 members in attendance. It was noted that there were six committee meetings held in the morning. It seems that having these meetings prior to the Executive meeting has been fruitful.

Chuck Taylor stated that State Dues are coming in very slowly. We changed from a calendar year to a fiscal year to make it easier to get our dues in time. Each Executive Board member should go back to his own county and request dues be submitted as soon as possible.

Bill Bailey read two thank you cards from Helen Harvey, wife of Norm Harvey, who is in the hospital. Ed Markowich reported he spoke to Norm, and he seems to be much better, but still very sick. He is in Englewood Hospital. The second card was from Bob Von Sothen, Jersey Bell. He was in Muhlenburg Hospital and is being released, but will not be back to work until May.

### COMMITTEE REPORTS:

**Pipeline:** Olaf Fostvedt, Chairman. His committee is doing everything to see A-1007 becomes law.

**E. D. P.:** Courtney Powell, Chairman. He reported his committee finally had a meeting with the Director and will have their next meeting April 22nd. He has been told that the assessors will finally have input to up and coming E. D. P. changes.

**Farmland:** Charles Grayson, Chairman reported he, Clifford Ryerson Jr., and Vice-President Ken Beck testified at a public hearing before the Senate Revenue, Finance and Appropriations Committee relative to Senate Bills S-1144 and S-935. He asked the Executive Board how in the future will we be able to know when these Public Hearings will be held, not only in Farmland but anything effecting the Assessor. President John Murray will contact Mr. Gilbert Deardorff to work something out. Grayson also wanted to know what our Association wants to do with the new report out "Saving Farmland" by John Kolesar and Jaye Scholl.

He was to inform his committee to meet and come up with a recommendation to the Board. Those wishing to purchase this report can do so by writing:

The Center for Analysis of Public Issues, Inc.

92-A Nassau Street

Princeton, N. J. 08540

Cost 3.00—ask for "Saving Farmland," by John Kolesar and Jaye Scholl.

**Advisory Committee:** Ken Beck reported that the committee now has 3 cases to make a recommendation to the Executive Board. They are Schuman, Housedorf, and Ferrinella. This will be done in June.

**Civil Service:** John Murray stated that a letter was received from the Director that all Civil Service Titles will require a Certified Tax Assessor's Certificate.

**Codification:** Lou Pisacane, Chairman, reported that he has honored two requests for information. He also stated that he will now be charged for these written opinions from the State. The Executive Board asked him to write the Director and see if we can get these from the Director free of charge. He was also informed that any cost of reproducing the decisions should be submitted to the association for payments.

**Tax Collectors Liaison:** Gloria Cross reported they had their first meeting in Trenton on April 8th at the Director's office. The main object of the Committee is to establish a

better working agreement with the Collectors and Assessors. Tax Collectors issued eight suggestions that were reviewed and held for study. The next meeting will be June 10th at the Director's office.

**County Tax Board:** John Murray reported that he and Bill Bailey have been attending these meetings. There has been a review of the new County Board Rules. The County Boards did not know of these changes until President John Murray notified them. The Director was under fire for doing these changes without working with the Assessors and County Boards. The Ocean County decision as non-CTA's was discussed at the County Board Secretaries meetings. It was noted here that the Ocean County Assessor deserves a pat on the back for objecting to Tax Books being submitted on January 10th not signed by a C. T. A. The outcome was a ruling by the Attorney General's office that the Board will not accept a Township's Tax Books unless signed by a C. T. A. If there is no C. T. A., then the Board will sign the Books. All County Tax Boards will adhere to this ruling and be notified.

Edward Coll (V. P. C.) was at the morning meeting, but he had a commitment in City Hall for the afternoon. John Murray asked for reports of his committees.

**Sales Ratio:** Bob Ebert, Chairman reported a meeting with the Director in November and offered 13 changes. This committee has not heard from them as of today and now are going to force the issue with the Director.

**S. M. A.:** Walter Salmon, Chairman reported there are three formal applications filed, with one narrative appraisal having been submitted. This written appraisal is now in the hands of "Appraisal Review Committee." There seems to be some renewal interest in the S.M.A. Further report will be given at June Conference.

**Exemptions:** Charles Fouquet, Chairman reported 280 assessors have submitted their exemption questionnaires. His committee will make the last ditch effort to get the others filed, plus where some were not filled out properly. This will be done by contacting each County President. Will have a final report in June. Charles also reported that he and our President attended a meeting on April 8, 1975 on N.J.S.A. 54:4-3.63 (Real Property Tax Exemption for Certain Non-Profit Corporations), under Section 501 (c) (3) of the Internal Revenue Code. Our Association was invited to this meeting to review the rules, regulations, and administrative procedures of this procedures was received by President Elect, Bill Bailey on April 17th. This was turned over today and not completely reviewed. The Executive Committee will review the procedures and take positive steps. Perhaps, this Law should be repealed.

**Education (Rutgers):** Edward Markowich reported everything is go for the June Conference. It will follow the same pattern as last year; that is giving case studies. The committee will have 7 case studies. Our 4 basic courses seem to be still in demand, but case studies are not being held due to the lack of students. Ed also brought up about working with the I. A. A. O. on C. A. E. The Executive Board voted to send John Murray, Bill Bailey, Ed Markowich and Al Greene to New Orleans to meet with the I. A. A. O. Education committee to try and work out a program. The four members will go on April 30th.

**I. A. A. O.:** Dan Ziman reported on I. A. A. O. pre-conference school, September 8-12, Washington, D.C. Everyone received a booklet explaining the school. Dan also urged everyone to join the I. A. A. O.

## NEW C.T.A.'S

32 persons qualified to become municipal tax assessors on March 15, 1975 by passing an examination conducted by the State Division of Taxation, Department of the Treasury.

90 persons took the six-hour examination which was held simultaneously at three locations in the State.

The examination was held in accordance with the Assessor Certification and Tenure Act which requires that anyone assuming office as tax assessor on and after July 1, 1971 must hold a Tax Assessor Certificate.

Sidney Glaser, Director of the State Division of Taxation stated the purpose of the assessor certification law is to promote professional administration of the property tax through training and examination, and to provide tenure in office as tax assessor to qualified persons.

Mr. Glaser noted that examinations are offered twice each year in March and September and cover the fields of property tax law, farmland assessment, tax exemptions and deductions, sales ratio and equalization programs and the three approaches to valuation of real property. He also pointed out that New Jersey was in the forefront among the States in its assessor qualification program.

**Legislation:** George Harraka, Chairman, reported that his committee has reviewed all pending bills and has met with our agent and informed him of our position. He further stated that everything seems to be in a state of confusion in Trenton pending the action of the Income Tax. George also warned all present of the renewal of A-646—redistricting bill filed by Assemblyman Perskie. It is the opinion of the Legislative Committee that something will be done on this bill soon. A discussion followed on A-648. John Murray, President, again asked all to submit their counties' ideas on A-648. We must come up with some recommendations other than just against. At a meeting of the Elected Officers and Past Presidents it was agreed to review A-648 and Bob Ebert's suggestion and report back to the Executive Board. John Murray was requested to write the Director, Assemblyman Perskie and state the Association's position on A-648. In June our Association will have our recommendations and request a meeting.

**Public Relations:** Harry Schuman reported that this committee is not operating and requests the President to revise the committee.

**Bulletin:** Lou Schick, Editor, reported the next issue will be in May. Any person wanting to have something in the Bulletin should have it to him by April 25th.

**Assessor Placement:** Charles Femminella, Chairman reported his committee is reviewing all non-C.T.A.'s working as assessors and is working with Township finding replacements. His committee will contact Mr. Ditmars and try to work together. A discussion followed about a class action of reviewing non-C. T. A.'s. It will be brought to Saul Wolfe, our attorney, for a legal opinion.

**Atlantic City Conference:** Joe Buck, Chairman, reported his committee has met and has set tentative plans. He will meet with Bob Foust next week and start to set the program.

**Marching and Chowder:** Jay Longfield reported that in May's issue of the Bulletin there will be a questionnaire pertaining to our Marching and Chowder. This will ask if you want it the same or a change, and if a change, to what. He asked all to fill them out so the committee can make a final determination. Jay also reported he held a Tri-County meeting (Union, Morris & Passaic) on April 8th. It was well attended and very educational, especially on Pending Legislation.

**Awards:** Will have report at June Conference.

**Audit and Budget:** Will work on Audit and Budget before June Conference.

**Constitution and By-Laws:** There will be suggested changes to be voted on at the June Conference (Absentee Ballots). The changes have been filed with the Secretary and will be mailed to all members.

**Chapter 123 Committee:** Jim Anderson reported that the Association and the County Board Secretaries have been charged with rewriting Chapter 123. Jim stated the changes we are proposing:

1. Directors Weighted Ratio—not unweighted
2. No Plus or Minus for Ratio
3. Tax Stamps not True Indication of Value.

It seems after a lengthy discussion, we should try to get Chapter 123 repealed for good before offering these changes.

Joe Crane

Give responsibility to young men. Let them make their mistakes early. The good ones will learn from their mistakes.



**NEW LAWS** which affect assessing procedures in New Jersey are discussed at a meeting of the Passaic-Morris and Union County Assessors Associations at The Bethwood in Totowa. Shown, seated, from left, Louis Pisacane of North Haledon, Boonton assessor and president of the Morris County Assessors' Association, and Jay Longfield of Springfield, vice present of the New Jersey Assessors' Association. Standing, John M. Duryee II, assessor of Cranford; Sal Pollina, legislative aide for the State Assessors' Association; John Murray, president of the State Association, and Olaf H. Fostvedt, Ringwood assessor and president of the Passaic County Assessors' Association.

(Picture courtesy of Paterson News)

## Become An S.M.A.

Everytime a man puts a new idea across he faces a dozen men who thought of it before he did. But they only thought of it.



## Morris County Assessors Ass'n.

New officers were sworn in by State Association President John Murray at the Parsippany-Holiday Inn on Friday, April 25th at the Morris County Assessors Association's Annual Dinner Meeting. The new officers are—President—Harold Baumwoll of Rockaway Twp., First Vice President—Gloria Cross of Mt. Olive Twp., 2nd V.P. is Charles Femminella Jr., of Randolph, Treasurer—Frank Duplissis of Wharton and Secretary—Lena D. DiYanni of 21 Randolph Ave., Dover.

Tony Mitchko, chairman of the affair made a presentation to outgoing president Louis C. Pisacane, assessor of Boonton upon the completion of his two year term at the helm of the Morris County group. Other members of the dinner committee were Gloria Cross and Charles Fouquet, past president and assessor of Parsippany-Troy Hills Twp.

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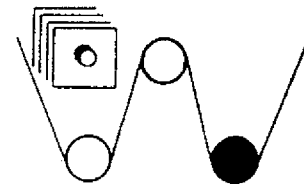
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**WASHINGTON, D. C. — SEPTEMBER 14-17, 1975**

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