

New Jersey



Assessors Bulletin



MEMBER
International Association
of Assessing Officers

Vol. 14 No. 4

NOVEMBER, 1975

Atlantic City Schedule

An additional meeting has been added to the Assessors' schedule at the Conference of the N. J. State League of Municipalities in Atlantic City.

The correct agenda is:

Wednesday, November 19

- 11:45 A.M.—S.M.A. Luncheon, Penna. Room #3
Dining Floor, Haddon Hall
- 2:00 P.M.—General Meeting, Penna. Room #3
Dining Floor, Haddon Hall

Thursday, November 20

- 9:00 A.M.—Chapter 104, P.L. 1975.
Ocean Lounge, Seaside Motel
- 2:00 P.M.—General Meeting and Installation of Officers
Teakwood Hall, Lafayette Hotel

The addition is the Thursday, 9:00 A.M. meeting. The program will be given by Mr. Sidney Glaser, Director, and Mr. David Davies, Community Affairs. Chapter 104 relates to the tax exemption for home improvements.

In the latest C.T.A. test given September 13, 40 out of 112 applicants passed. The tests were given at North Brunswick, Tansboro and Paramus.

SMA LUNCHEON

The SMA Annual Luncheon at Atlantic City will be held November 19 in the Pennsylvania Room #3, Haddon Hall at 11:45 A.M. The fee is \$7.50.

Guest speakers will be Hon. Joseph A. LeFanta, Assembly Majority Leader; Hon. George J. Otlowksi, Assembly Appropriations Committee; and Hon. Albert Burstein, Chairman, Assembly Standing Committee - Education.

They will speak on the latest bills affecting assessing. Presiding over the meeting will be Sidney Glaser, Division of Taxation Director.

Claire M. Young is chairman of the luncheon committee. For reservations contact Louis R. DiCavalcante, Municipal Building, Scotch Plains, N. J. 07076.

AVERAGE ASSESSOR

Last year 1,103 assessors in Massachusetts received a biographical questionnaire. 444 returned them with information, some complete and some not.

An analysis of the 444 showed the average age of the assessor to be 54 years old; average years of service, 9.8; 76 per cent were part-time assessors; 56% had some formal education beyond high school; 62% had attended more than one course or school or other special training conducted by the Massachusetts Assessors Association; and 29% had present or prior experience in fields which gave them some knowledge of real estate.



WHAT HAPPENED TO THAT PROPERTY
RECORD CARD ?

IN MEMORIAM



Norman Harvey, former Tax Assessor of the towns of Englewood, Ridgewood and the Borough of Middlesex, died Sunday, October 12.

Mr. Harvey was a member of the executive board of the Bergen County Assessors Association, Association of Municipal Assessors

of New Jersey, I.A.A.O., Northeastern Conference of Assessors and was currently chairman of the admissions and credentials committee of the Society of Professional Assessors.

Mr. Harvey, former editor of the N. J. Assessors Association Bulletin, also instructed and lectured on municipal assessment at Rutgers University in New Brunswick.

IN MEMORIAM

Donald Sly, 56, of 1389 Union Valley Road, West Milford, died Wednesday, October 8, in Chilton Memorial Hospital, Pompton Plains, after a short illness.

Born in this township, Mr. Sly was employed as its municipal tax assessor. He was first fire chief and life member of the West Milford Volunteer Fire Company; past president of the First Aid Squad; a member of Silertia Lodge 168 F&AM of Butler; past president of the Square Club; a member of the International Association of Assessing Officers, the Association of Municipal Assessors of New Jersey and honorary member of the Passaic County Deputies Association.

Oregon and California Rated Tops in Quality Assessments

The Ralph Nader sponsored Tax Reform Research Group wrote a letter to all state governors, including former Oregon Governor McCall, calling attention to their survey which was printed in their publication "People and Taxes," pointing out the inequities in property tax assessments throughout the country.

The letter said, "The survey shows, with a few notable exceptions, people in most of the cities are subjected to irrational, unjust, and illegal assessment variations due to poor assessing."

"Irregular assessing is a major source of widespread taxpayer discontent with the property tax. An institution run, on the whole, in such a manner can hardly claim the respect of the taxpaying public."

The letter went on to urge the nation's governors to contact the governors in quality—assessing states, such as Oregon and California, for information on their states' programs.

The governors were also urged to seek information and advice from IAAO and the Advisory Commission on Intergovernmental Relations in Washington, D. C., and to support Senate Bill 1255 introduced by Senator Muskie of Maine, which would provide incentives and aids for states to improve their property tax administration.

The letter urged governors to make assessment reform a top priority of their administrations.

In Massachusetts the maximum a Senior Citizen can gross from all sources is \$20,000.

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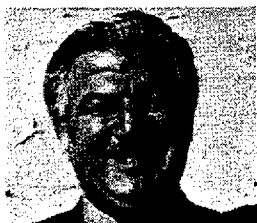
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Legislative Committee



At this writing, the New Jersey Legislature is in recess and will continue to be so until after the election on November 4th.

However, the main concern for all assessors are three bills, one of which is already law (ch. 104 - P.L. 1975), one will be voted on November 4th (ACR 175-177-178)

and one that the Association of Municipal Assessors hopes will become law (A-1500).

Concerning Ch. 104 - P.L. 1975, this is the \$4,000 tax abatement bill. There are many items in this law that must be clearly defined. A meeting was held in Mr. Glaser's office in September of 1975 to try to clarify such items as "qualifications, dwelling, qualified municipality, full and true value, and the application of the \$4,000 exemption."

The assessor will be confronted with many concerns in correctly administering this law. It had been pointed out that unless these items are clearly spelled out, appeals will result. After discussions by the committee in September, it was agreed that the guidelines be rewritten to conform to the many suggestions offered by the members present at the meeting.

Concerning the referendum vote on November 4th (ACR 175-177 & 178) I arrive at the conclusion that unless this bill is totally funded by the state, the state Legislature could be guilty of contributing to the erosion of the municipal tax base. This bill grants a \$4,000 improvement exemption to everyone (we already have Ch. 104 - P.L. 1975) also a home-
stead rebate to senior citizens, and a \$160 tax deduction to the disabled over 55 who qualify for social security and senior citizens who are tenants. There is no indication whatsoever as to how this bill is to be funded. Under these conditions, you, as assessors, can determine what effect the administration of this bill will have on your office.

Concerning A - 1500, it is hoped that after the recess every assessor will do everything to help move this bill. The bill provides for the indemnity of public officials and employees against civil, criminal and administration actions under certain circumstances. This bill has already passed the assembly 41-13 and was ready for vote in the Senate. Due to lack of a quorum, the voting was put off until after the recess. The Association of Municipal Assessors is asking all assessors to contact their area senators for support of this legislation.

This report respectfully submitted by:

George C. Harraka, Chm.

Assn. of Municipal Assessors

Back Issues of Bulletin

It's time to start cleaning out the files so if anyone is interested in receiving back issues of the Assessors Bulletin, call or drop a line to the Editor.

Voice on phone: "John Smith is sick and can't attend classes today. He requested me to notify you."

Professor: "All right. Who is this speaking?"

Voice: "This is my roommate."

Somerset County Officers



Franklin Tax Assessor Roger Payne has been elected the 1976 president of the Somerset County Assessors Association.

Montgomery Assessor Charles Grayson has been elected vice president; Warren Assis'ant Assessor Pearl Kerwin is secretary and Greenbrook Assessor Henry Brain,

treasurer.

The four will be installed at the association's January meeting.

Schuman Appointed Advisor

Harry A. Schuman, Long Branch tax assessor has been appointed Executive Advisor of the Evaluators Institute of Appraisal Technology. His appointment was unanimous by action of the Boards of Governors and Masters.

Evaluators Institute — International, now in its third year of full operations, has organization structures started in thirty states, Canada, the Republic of the Phillipines and two overseas countries. Assessor Schuman will be required to advise on administrative matters and Constitutional Guidelines of the Institute relative to qualification, testing and certification programs for professionals in the appraisal-assessment field. Harry was issued the M.E.I., Master Evaluator with Institute credentials, postpositive designation, last June 4, 1974.

CONGRATULATIONS

Claire M. Young, Tenaflly Assessor, has been appointed to the 1975 I.A.A.O. Resolutions Committee.

ACR-3042 Orechio. To amend the N. J. Constitution, after referendum, to increase the maximum senior citizen real property tax deduction from \$160 to \$250.

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LEGISLATIVE BILLS

ACR-3033 Otlowski, Karcher, Bornheimer, Deverin. To amend the New Jersey Constitution, after referendum, to permit the Legislature to grant exemptions from property taxes on the land and dwellings owned by citizens and residents who are 65 years of age or older.

A-3637 Foran, Weidel. To grant tax credits to owners of dwellings in residential use for improvements made thereto not to exceed 25% of the taxes owed.

A-3638 Foran, Weidel. To provide that no taxes shall be levied on home improvements to residential buildings for a period of 5 years provided the improvement does not increase the size of the building by more than 10%.

A-3641 Chinnici, Hurley, Foran, Weidel, Burgio, Kean. To provide that owners of real property contiguous to property offered at tax sales shall have the right to prior refusal if the lot is less than the minimum size required for development.

ACR-3038 Foran, Weidel. To amend the New Jersey Constitution, after referendum, to provide tax exemptions for improvements on residential buildings for not more than 5 years where the size of the building is not increased more than 10%.

ACR-3039 Foran, Weidel. To amend the New Jersey Constitution, after referendum, to provide tax credits to owners of dwellings in residential use for improvements made not to exceed 25% of the taxes owed.

S-3348 Merlino. To clarify the definitions of "Dwelling" and "Home Improvement" in the tax abatement statute (Chapter 104, P. L. 1975), to provide for passage of ordinances by the Governing body providing for abatements and to authorize the Department of Community Affairs to promulgate rules and regulations.

A-3658 Woodson, McManimon. To amend the definition of "Dwelling" as part of a building; to define "home improvement" to mean the improvement of a dwelling which does not change its permitted use and to provide for adoption of municipal ordinances for granting abatements under Chapter 104, P.L. 1975 and to empower the Commissioner of the Department of Community Affairs to promulgate rules and regulations.

A-3659 McManimon, Woodson. To authorize those municipalities qualified to adopt a delayed-assessment ordinance under Chapter 104, P.L. 1975 to grant a 5 year tax abatement on improvements to commercial and industrial properties.

S-3349 Merlino. To authorize municipalities qualified to adopt a delayed assessment ordinance to grant five year tax abatements on improvements to commercial and industrial properties.

S-3353 Russo. To provide for a method of the assessment for property tax purposes of land subject to the restrictions and regulations of the Wetlands Act.

S-3376 Maressa. To provide that an assessor in making a determination of fair value of real property may use the last valuation or assessment of each property in the geographical area together with all data relating to inflation and deflation of property values and any other reliable statistics.

A-3649 Spizziri. To provide that the total of the assessments for tax purposes against the aggregate of all units constituting the condominium property used as rental apartments, only, shall not exceed the assessment which would otherwise have been made against such condominium property as a single parcel.

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Essex County Elects Officers

At a Dinner Dance held Friday, October 3 at the Manor, West Orange, Robert J. Petrallia was elected President of the Essex County Tax Assessors Association.

Peter A. Torre, Jr., Belleville, was elected Vice-President; John J. Cuccolo, Orange, Secretary; and Horace V. Terhune, Caldwell and Essex Falls, Treasurer.



From left to right are: Cuccolo, Petrallia, Torre & Terhune.

Association of Municipal Assessors of New Jersey

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

Quarterly Publication

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Another Exemption Proposed

New Hampshire is considering a proposed law that would exempt at least \$5,000 of assessed valuation for persons over 65 years of age who own real estate. An assesseed valuation of \$10,000 would be exempted for those over 80. The law provides for five years of prior residency, maximum income levels, and net assets not exceeding \$35,000.

The New Hampshire House of Representatives asked its Supreme Court for an opinion as to whether the legislature could delegate to cities and towns the right to determine for themselves whether or not to extend this exemption to their elderly citizens. The court stated that cities and towns could decide this for themselves. The delegation of authority was constitutional, and even if all cities and towns failed to create these exemptions, there would be no violation of uniformity and equal protection requirements. The different exemptions for different age levels and the failure to include renters were also declared valid.

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Assessor -

Collector Liason Committee

A meeting of the Assessor-Collector Liason Committee took place October 8 at the office of Sidney Glaser, Director, Division of Taxation.

Gloria Cross represented the State Assessors Association although William Bailey, President Elect and Lorraine Effenberger, Assessor, also attended.

Various bills and problems affecting assessors and collectors were discussed.

Plans were made for the next meeting which will be held on December 2 at the office of John F. Laezza, Director, Local Government.

The man who doesn't know where he's going can look forward to a long exhausting trip — Hugh Allen.

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Municipal Revaluation for Assessment Equalization

GET WELL CORNER



Charles "Chuck" Taylor, Wayne Assessor and N. J. State Association's Treasurer, is convalescing at his home after being stricken while on a vacation in Bermuda.

Pick up your pen and drop a line to him at 1104 Ringwood Ave., Pompton Lakes, N. J. 07442.

In Minnesota a new omnibus tax law requires a physical inspection and assessment of 25% of the properties in their taxing district each year starting with January 2, 1976.

AWARDS



ACOLIA



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Thirteen CAE designates from the United States and Canada were found to have the necessary requirements and were awarded the "Certificate of Continuing Professional Accomplishment" by the IAAO.

Those from New Jersey are George R. Acolia, Sears, Roebuck & Co. tax representative and Joseph B. Krupinski, Teaneck Tax Assessor.

Acolia was formerly a field representative with the N. J. Local Property Tax Bureau and Krupinski was the New Jersey IAAO representative.

Notice of Election Meeting

The Election Meeting will be held concurrently with the Annual Meeting of the League of Municipalities, Wednesday, November 19 at 2 P.M. at Haddon Hall, Atlantic City.

The following officers are to be elected: Four Vice-Presidents, Treasurer, and Sergeant-at-Arms.

The Nominating committee's recommendations are: Vice-Presidents - James Anderson, Pt. Pleasant Borough; John Corliss, City of Bridgeton; J. Everett Longfield, Springfield Township; Courtney Powell, Madison Township. Treasurer - Charles Taylor, Wayne Township; Sgt.-at-Arms - Lawrence A. Hardy, New Milford Borough.

One candidate did submit a petition by the September 20 deadline. However, since then the member has requested that his candidacy be withdrawn.

Excerpts from the Constitution and By-laws — "In the event there are no candidates seeking office by petition the Nominating Committees' nominees will become the new officers at the Election Meeting on proper motion and seconding on a ballot cast by the Secretary indicating a unanimous vote.

In the absence of petition candidates the paragraphs concerning absentee voting procedures will not be applicable."

Joseph Crane

Open Space Land Exemptions

The Department of Environmental Protection announced that more than 8,000 acres of open space land owned by non-profit organizations have been certified as eligible for local property tax exemption under a 1974 law.

The law provides for non-profit organizations to make their lands available for public recreation and conservation programs and thereby receive a local property tax exemption.

The report stated that New Jersey needs to preserve another 185,000 acres of land for this purpose.

As a result of this program 23 organizations from 37 municipalities received exemptions totaling \$180,000 a year. The exemption applies for three years and at the end of that time the organizations can reapply.

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AWARDS COMMITTEE

At an executive meeting of the Awards Committee it was decided to request all former applicants for the Al Weiler Award to update their reports and resubmit them to include all the educational endeavors pursued since last year.

The nominations should be submitted by the various county assessors associations.

The Committee has set up two additional awards this year. One is a Humanities Award which will relate to actions of individual assessors for people outside the scope of assessing duties. The other is a Civic Action Award which deals with the actions of assessors in relation to their jobs in conjunction with governing bodies, taxpayers and other public groups.

The Committee will meet November 20, 12:00 noon at the Haddon Hall Hotel.

Bob Ebert

When the battered motorist slowly came to, his first words were, "Where am I?"

"Take it easy," the nurse whispered. "You're in 114."

The motorist waited a moment, then asked meekly, "Room or cell?"

TRI-COUNTY MEETING

A regular meeting of the Municipal Assessors of Atlantic, Cape May and Ocean Counties was held Wednesday, October 1 at the Winchester in Cape May City.

The Cape May County Association was host for the evening and Andrew Knopp, President, presided.

In addition to guests Larry Baradelli, Cape May County Tax Board Secretary and Joseph De Franco, Cape May Tax Board, twenty one members were present from Ocean and Cape May.

Lorraine Effenberger, Ocean County President, reported on the various activities in which the county has been involved and asked for support for Jim Anderson who is running for State Vice-President.

A motion was made by Tom McCandless and seconded by Tom Owens to schedule the 1976 meetings making the January meeting in Atlantic County, May in Ocean County and October in Cape May County.

A motion was made and carried to ask the State Association to take legislative action to make it mandatory that legal addresses and zip codes be stated on deeds. Also, that personal property, or anything other than real property not be allowed as part of "considerations" on deed transactions.

Joyce A. Jones

INDUSTRIAL TAX INCENTIVES URGED

State Labor and Industry Commissioner Joseph Hoffman came out in support of a two-tiered tax system that would forgive or abate real property taxes for a period of years to "help build their declining economies."

Several proposals have been drafted, according to Hoffman, but he sees little chance of them becoming a reality this year because of the elections this fall plus the Legislature's preoccupation with school financing.

Hoffman said that an industrial tax incentive program could bring new industries to cities like Newark and help cut their unemployment.

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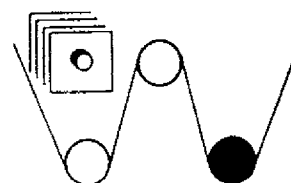
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