

# New Jersey



## Assessors

## Bulletin



MEMBER  
International Association  
of Assessing Officers

Vol. 15, No. 1

FEBRUARY, 1976

### PRESIDENT'S MESSAGE



At this time I want to thank all members of the Association for electing me as their President and I will do everything humanly possible for the good of the Association. I offer congratulations to the newly elected officers. I know that those individuals elected will serve the Association to the best of their

ability.

Every president sets goals prior to starting his term. At this time I would like to expand on some of my thoughts and what I personally would like to achieve during my term as President. First of all, we must protect home rule. This is for the protection of all assessors whether they are full-time or part-time. We must continue to improve our relationship with the Director, Sidney Glaser and Henry Ditmars. Over the past two years we have come a long way, and I have been assured by the Director that the door is always open to the Association.

Another area we must keep improving is our relationship with the members of the legislature. This takes a complete effort of all members. Our legislative committee can only do so much, after that it is entirely up to all the members of the Association. When bills are introduced in the Assembly or the Senate that affect the assessing profession, all counties will be notified and asked their opinion. Their opinions should be forwarded to the legislative committee for their review. If the individual county does not follow up, then they have no one but themselves to blame. Upon review of each bill, the legislative committee will offer their recommendations to the Executive Board for their action. In turn, it will be the obligation of every county to inform their representatives of the Association's position.

A further goal is to improve our education. Our programs have not been updated to meet present standards. This will require the rewriting of the syllabus, new instructors and new courses. I would like to see, if necessary, our Associa-

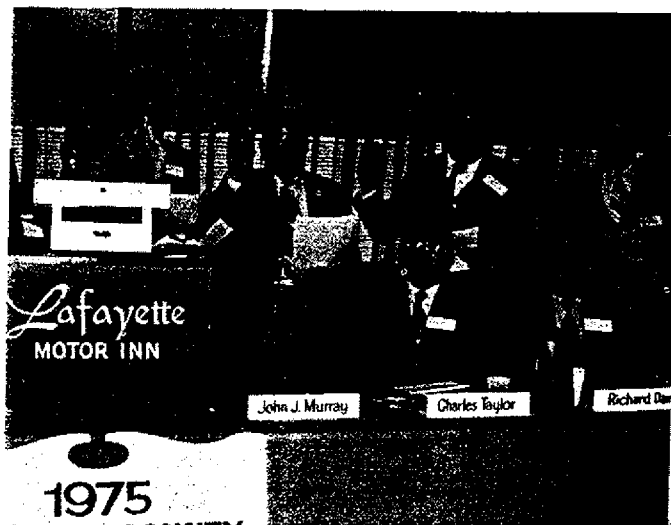
tion finance part of these new courses. We should also get the best instructors available. Education, in my opinion, is the only way we can improve ourselves. Perhaps we can even make it mandatory for all assessors to attend refresher and review courses. This is something that the legislators and we, as an association, can work on together.

I am also establishing a new format for our Executive Board meetings. The elected officials will meet at least two weeks prior to the regular meeting to set up an agenda. This agenda will be mailed to every Executive Board member a week prior to the Executive Board meeting. This way every member should know in advance what will be discussed at the meeting. This is one way, in my opinion, we can close the communication gap between the Executive Board and its members. But remember, this can only work if you review the agenda and make your presence felt and speak out.

I will try, as I have done in the past, to serve the Association to the best of my ability and with the help of all members, we can only go forward.

William T. Bailey





New officers take oath.

## Fraternal Organizations

Exemptions for charitable fraternal organizations may be granted only where the organization both owns the property and uses it for charitable purposes. This was the holding in a recent Colorado case.

## TURNPIKE MAY PAY ROLL-BACK TAXES

A State appeals court ruled that the New Jersey Turnpike Authority is not exempt from paying back taxes on agricultural land it condemns for highway purposes.

The authority maintained that it was specifically exempted from taxes for any Turnpike project or any property acquired or used by the Authority under the provisions of the Turnpike Authority Act.

The court stated that it was only deciding that the back taxes should be paid, not as to whom would pay it. It did not determine whether the prior owner or the turnpike was liable for the taxes. The judge said this must be decided at a special hearing.

Although the taxes only amounted to under \$10,000, the decision is significant for all public agencies that acquire agricultural land.

## Rutgers Extension Courses

Rutgers University, in conjunction with the N. J. Assessors Association, has announced the following new classes:

Real Property Appraisal I: Freehold—February 23, Sparta—February 26.

Real Property Appraisal II: Toms River—February 19, New Brunswick—February 25.

Property Tax Administration: Paramus—February 17, Linwood—March 4.

For further details call 201-932-3640.

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## LEGISLATIVE NEWS



This column is not intended to be an indictment of the 1974 Legislature but only a brief commentary of the total achievement of the 1974-75 legislative sessions.

Despite the fact that this legislature has sat in session for a longer length of time than any previous legislative body and despite the fact that over 6,000 bills were filed for consideration by both houses, the rate of accomplishment of law enactment has been less than 10%. In defense of the legislature, most of their time was taken up in trying to solve the school funding situation and the income tax.

Because of this, the Association of Municipal Assessors was successful in only having 6 bills passed into law and in delaying the passage of numerous other bills that would have been harmful to assessing administration. We were unsuccessful in preventing the "open space" exemption bill from becoming law along with the \$4000 abatement bill.

In reference to the "Open Space" bill (S-1297 Ch. 167 L. 1974) I still cannot comprehend the need for the enactment of this law since the records have shown that under the State's Green Acre program, there is already in conservation, double the per-capita amount needed for New Jersey. I also cannot understand the urgency for the need of this law. The bill was filed July 8, 1974—passed by both houses by October 21, 1974 and signed into law on December 9, 1974.

It seems rather ironic that the recent state of the state message by the governor contained the need for necessary tax-reform laws and this need was echoed by many legislators. However, the state association of municipal assessors has called for this tax-reform during many of the previous years because of the threat of erosion of the municipal tax base through the increase of tax exemption laws similar to the above mentioned.

It is hoped that the coming 1976 session of the legislature will show more formidable action on the many bills that will be filed. At this writing I am in receipt of over 600 bills already prefiled for consideration. Many of these bills had been listed in the previous session with no action being taken on them and because of the nature of their contents, I feel sure that no further action will be taken on them in this session either.

I certainly hope that bills like A-1500 that have cleared one house of the legislature only to have to be set aside in the other house because of lack of time, will be refiled by the sponsor and moved again.

The legislative committee for the Association of Municipal Assessors will certainly recommend to the executive board that we seek sponsorship for legislation that will correct many of the inequities in the assessing administration. The committee had a reorganization meeting on Dec. 18, 1975, and there was every indication that we will pursue this avenue of approach through the aide of our Legislative Aide, Sal Polina, we are hoping that legislation dealing in exemption reform, deed changes, Ch. 123, repeal, et al, will be introduced and moved.

I have been told by some of the incumbent legislators that the identity of the Assoc. of Municipal Assessors has been established in Trenton. The office of fiscal affairs has assured us that the Association will be sought out for recommendations and comments on legislation dealing with any changes in property tax administration. Because of our as-

sociation with this office during the 1974 session, the Association of Municipal Assessors certainly hopes that we can contribute in enacting laws that will not only guarantee uniformity in assessing administration but also will prevent the shifting of the burden of taxation from one class to another. With the help of every assessor in the state of New Jersey, I'm sure that this can be accomplished in the 1976 session of the state legislature.

George C. Harraka

## Hoffman Backing Industrial Tax Incentives

State Labor and Industry Commissioner Joseph Hoffman recently declared that he is pushing for enactment of industrial tax incentives.

Disclosing that legislation has already been drawn, Hoffman said he supports a two-tier system, under which the State would allow industries credits against corporate taxes for capital investments or for the hiring of the unemployed.

Cities, in turn would "forgive or abate real property taxes for a period of years in order to build their declining economies", Hoffman said.

The Commissioner stressed that the program is "absolutely necessary" to round out the State's plans to stimulate economic activity.

"It's necessary for us to have the kind of incentives to permit us to compete with other states, such as New York, Connecticut and many southern states. In the long run, this could mean more tax revenues, but more importantly, it would mean relatively full employment."

Hoffman disclosed his efforts in the area of industrial tax incentives following an announcement that the Economic Development Authority had approved \$53 million in long-term, low interest loans to 21 firms.

The New Jersey Builders Association told the Tri-State Regional Planning Commission that a broad based property tax is a necessity because reliance on real estate taxes is stifling growth in the construction industry.



Bob Ebert accepts award from outgoing President John Murray.

## ADVISORY COMMITTEE

Members of the Advisory Committee and the counties they represent are printed below.

Assessors who have problems or complaints are to write to their respective representative along with a copy each to Bill Bailey, President; Jim Anderson, Vice-President; Joe Crane, Secretary.

The Committee Members are:

Mr. William Buffington

Municipal Building

Pennsauken, N. J. 08110

Counties: Cape May, Atlantic, Cumberland,

Gloucester, Salem & Burlington

Miss Lorraine Effenberger

P. O. Box B

Bayville, N. J. 08721

Counties: Hunterdon, Middlesex, Monmouth,

Somerset, Mercer, Union & Ocean

Mr. Joseph Reilley

Municipal Building

Nutley, N. J. 07110

Counties: Sussex, Passaic, Bergen,

Hudson, Essex, Morris & Warren

## Long Branch Loses 9 Million

More than nine million dollars in ratables, totaling about \$300,000, has been reduced from the tax rolls in Long Branch as a result of some 850 tax appeals to the Monmouth County Board of Taxation.

One board member abstained from voting on about 20% of the tax board's decisions. Nearly all of them involved land assessments and he reasoned, "You can't just lower the assessed value of land for one lot on a street. The city just had a revaluation and all the land within a neighborhood was given equal values."

"Once you lower one, the neighbors can point to it and ask for similar lower values."



Tom McCandless receives Dover Township Medallion from Dover Township Committeeman Charles Gilray.

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Don't borrow trouble. Borrow money. Trouble will follow.

New York State has set up a new tax appeals bureau to hold hearings within 180 days of their being filed.



Ken Beck Receives his S.M.A. designation from Walter Salmon.

# Association of Municipal Assessors of New Jersey

## NEW JERSEY ASSESSORS BULLETIN

P. O. Box 187, New Brunswick, N. J. 08903 — (201) 745-5011

Quarterly Publication

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## ONE MAN'S OPINION



Public Question Number 1 appeared on the ballot last November and was approved by a large margin.

It read, "Constitutional Amendment Relating to Senior Citizens, Homestead Rebates or Credits and Property Tax Abatement."

A statement following the question said, "The Constitutional Amendment would authorize the Legislature to provide for property tax exemptions by extending the present senior citizens tax deduction to totally disabled taxpayers and to surviving spouses of recipients who have died provided spouse is 55 years of age or older and so long as the spouse remains unmarried and continues residing in the same dwelling; would authorize the Legislature to adopt a homestead rebate or credit for taxpayers generally, both homeowners and tenants, in addition to the senior citizen property tax deduction; and would authorize the Legislature to enact laws permitting municipalities to grant tax exemptions or abatements on building structures and lands in areas declared in need of rehabilitation."

To me this is the most ambiguous question ever forced upon a voter.

And, I'm equally certain that most of the voters did not understand the question. They did not read beyond the words "Senior Citizens," feeling that here was an added benefit for the old folks.

But, is it?

"Totally disabled taxpayers" would receive a tax exemption. While they may deserve it what has it to do with senior citizens and who will pay for the exemption. All Senior Citizens receiving their exemptions will pay for it in a rising tax rate if the municipality has to bear the cost.

"Surviving spouses of recipients who have died provided the spouse is 55 years of age or older" will add thousands of dollars to the exemption lists and since when is 55 old?

"Homestead rebate or credit for taxpayers generally, both homeowners and tenants"—Relates to the hundreds of thousands of tenants who have nothing to do with senior citizens except increase their real estate taxes.

"Tax exemptions or abatements on buildings, structures and land"—

These four points were tagged on the amendment that is supposed to pertain to senior citizens. While they all may have merit, one important fact is left out—will the city or state pay for these exemptions?

If it is the city, the senior citizen who owns a home will find his \$160 exemption dwindled down to almost nothing.

In 1975 the City of New Brunswick listed Veterans Exemptions in the amount of \$56,200 and Senior Citizens Exemptions \$158,560 for a total of \$214,760. Of this amount the State paid \$79,280 and the City paid \$135,480. The \$135,480 was distributed among all the taxpayers in the City including Seniors. If the State bore the entire cost the City tax rate would be lessened and taxes lowered. But, as it now is, the State Legislature gives with one hand and takes away with another.

If all the exemptions listed on Question 1 are paid for by the City I can't see much of an advantage to Senior Citizens.

I would recommend all taxpayers to write their legislators and request that all exemption be paid for by the State.

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## Assessors Instructors Wanted

The Education Committee of the State Association is seeking instructors. Interested parties are requested to complete the following application and return to Ken Beck, 54 Washington Street, Toms River, N. J. 08753.

Date \_\_\_\_\_

Ms. \_\_\_\_\_

Mr. \_\_\_\_\_

Last Name First Name Middle Name

Present Home Address \_\_\_\_\_

Street & Number City State Zip Code

Name of Employer \_\_\_\_\_ Position \_\_\_\_\_

Present Business Address \_\_\_\_\_

Telephone Numbers (include area code) Home Phone \_\_\_\_\_

Business Phone \_\_\_\_\_ Ext. \_\_\_\_\_

Social Security Number \_\_\_\_\_ Birth Date \_\_\_\_\_

Secondary School Attended \_\_\_\_\_ Year of Graduation \_\_\_\_\_

College(s) Attended, with Dates Degrees(s) Major(s)

Are you a Certified Tax Assessor?

Do you hold other Tax Assessor Designation? (CAE, SMA, etc.)

Special Seminars, Courses and Educational Activities Attended, with Dates:

Teacher Training—Describe and List Dates:

Part-time or Full-time Teaching Experience with Dates, including subjects taught:

Have you attended the Rutgers Instructor Training Program? Would you be willing to attend an Instructors Training Program?

Previous Employment, as it pertains to Tax Assessment Administration—

Are you willing to teach in any part of the State? Yes/No If No, please indicate your Geographical Preference—

Please indicate the courses you would be willing to teach:

- (1) Property Tax Administration
- (2) Real Property Appraisal I
- (3) Real Property Appraisal II
- (4) Case Studies (a) Industrial (e) other
- (b) Farmland
- (c) Garden Apartments
- (d) Condominiums

Membership in Professional Associations—including offices held, if any:

Have you written and/or published material in the Tax Assessment area?

References: List names, addresses, telephone numbers, and relationships of three persons:

- (1)
- (2)
- (3)

Signature of Applicant \_\_\_\_\_

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## LEGISLATIVE BILLS

A-3035 Chapter 254 Provides that included in the cost of operation of sewerage plant facilities shall be a sum equal to the loss of real estate tax revenues experienced by any municipality by reason of the location of a sewer plant serving other municipalities which monies shall be paid annually to the municipality in which the sewer plant is located.

S-3421 Russo, Wiley, Menza, Dwyer, Wallwork, Garramone, Hagedorn. "Local Property Tax Limits Act of 1975"; to limit increases in county and municipal property tax levies; to provide for larger increases under certain conditions.

A-3751 Contillo, Visotchky, Hollenbeck. To implement revisions of Public Question No. 1, amending the New Jersey Constitution, adopted November 4, regarding tax deductions for totally and permanently disabled and surviving spouses.

A-3756 Newman, Doyle, Burstein. To limit increases in county and municipal tax levies to a percentage which is the larger of (1) the latest annual percentage increase in the tax ratables or (2) three fourths of the latest annual percentage increase in the Statewide total of tax ratables provided that this limit may be increased to 1 1/3 times that percentage by a 3/4 majority vote of the full membership of the governing body.

S-3427 Wiley, Buehler, Scardino, Martindell. To limit increases in county and municipal tax levies to a percentage which is the larger of (1) the latest annual percentage increase in the tax ratables or (2) three fourths of the latest annual percentage increase in the Statewide total of tax ratables provided that this limit may be increased to 1 1/3 times that percentage by a 3/4 majority vote of the full membership of the governing body.

S-3414 Merlino. No. 24—Extends the senior citizens tax deduction to a surviving spouse over age 55 of a deceased exemption holder and to the "permanently and totally disabled"; applicable to the 1976 tax year and thereafter.

A-3693 (A1473-1974 w/c) Sinsimer, Salkind. Nov. 24—Grants a farmland assessment when a minimum of 25% of the gross income of an individual or of a corporation of less than 5 stockholders is derived from the land.

A-3725 Hamilton, Patero, McManimon, Woodson, Burstein, Foran, Weidel, Salkind. Nov. 24—Permits colleges, schools or other institutions, which rents out a portion of its facilities to a private establishment, to retain its tax exempt status.

A-3728 Berman, Shelton, Kozloski, Salkind, Flynn Nov. 24—Provides that tax exemption shall not apply to tax exempt organizations property when such property is rented to individuals, associations or corporations who are themselves tax exempt.

A-3736 Perskie, Worthington. Authorizes municipalities to grant tax abatement in certain conditions; sets forth standards and procedures; applicable to the 1976 tax year and thereafter.

A-3743 McCarthy. Exempts real property purchased in 1975 of certain fraternal organizations from taxation in certain municipalities in 1975.

S-3414 Merlino. To provide for deductions from real property taxes for permanently and totally disabled persons and their surviving spouses so long as he or she shall remain unmarried and resident in the same dwelling house.

A-3725 Hamilton, Patero, McManimon, Woodson, Burstein, Foran, Weidel, Salkind. To permit colleges, schools, academies or seminaries to lease tax-exempt property without loss of its tax exempt status on the remainder of property not leased.

A-3728 Berman, Gewertz, Kozloski, Salkind, Flynn. To provide that the act concerning tax exempt property shall not apply to property where fee, charges or rents are paid by persons, associations or corporations not themselves entitled to property tax exemption.

A-3736 Perskie, Worthington. To enable municipalities to grant tax abatement for the rehabilitation of blighted areas.

A-3743 McCarthy. To exempt from taxation real property purchased by a fraternal organization in 1975 in a municipality with population of more than 5200 but less than 5400.

A-3693. Sinsimer, Salkind. To provide that land, 5 acres in area, under the Farmland Assessment Act shall be deemed devoted to agricultural or horticultural use when gross sales of products produced thereon constitute a substantial source of income for the owner; to define substantial income as a minimum of 25% of gross income of the qualifying individual and to disqualify corporations with more than 5 stockholders.

## To Blight Or Not To Blight

In Paterson the redevelopment agency declared an area blighted and the owner of a three story building in the area sued because the agency failed to acquire his property.

The Superior Court denied damages saying that although tenants had been difficult to find, the building could be rented, but a state appeals court ordered a new hearing to see if the owner should be awarded damages.

The court held that if the property owner showed there was a substantial reduction in property values because the city failed to take his property, he should be entitled to damages.

Assessors are viewing this with great interest because of Chapter 104-P. L. 1975.

If an area is declared blighted for the purpose of permitting a tax abatement to an owner who repairs his home, cannot all the owners in that area seek assessment reductions by virtue of the authorities declaring their homes blighted?

Those who never philosophized until they met with disappointments have mostly become disappointed philosophers.



Jim Anderson, Joe Buck and Lorraine Effenberger.

## AFFILIATE MEMBERS

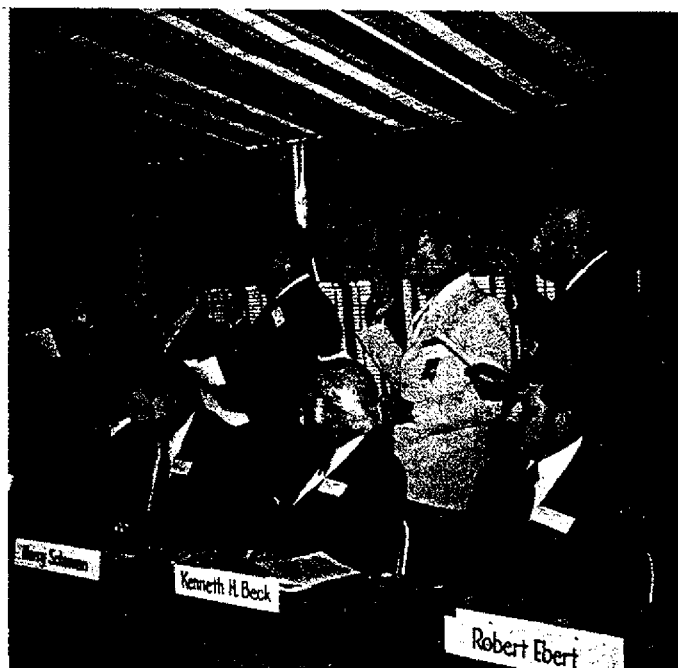
(continued from last issue)

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Sun Oil Co., 1608 Walnut Street, Philadelphia, Pa. 19103  
James Mac Donald  
Texaco, Inc., 2100 Hunter Point Ave., Long Island City, N. Y. 11101  
W. A. Scanlan  
Transcontinental Gas Pipe Line Co., P. O. Box 1396, Houston, Texas 77001  
Robert E. Frensey — Tax Rep.  
Vornado, Inc., 174 Passaic Street, Garfield, N. J. 07026  
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Walco Inc., Box 572, Morristown, N. J. 07960  
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Western Union, 1 Lake Street, Upper Saddle River, N. J. 07458  
Paul L. Kladowski

## IN MEMORIAM

Thomas F. Lawlor, Assessor for the Borough of Carlstadt for over twenty years, died November 3, 1975 at the Hackensack Hospital.

Mr. Lawlor was a former mayor of Carlstadt for eight years and also served on the Board of Education.



New officers being sworn in.

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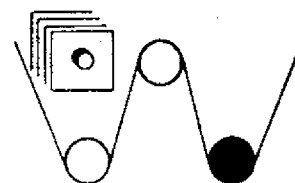
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## Assessors/Collectors Notes

Numerous problems have arisen for assessors and tax search officers with the current tax search procedures. Searches may not reveal a pending added assessment or a pending omitted assessment. The assessor is unaware of the future sale until a deed comes in from the county with a consideration

which, for the most part requires a property review in order to attempt to justify the assessment. Questionnaires may be mailed to the buyers and/or sellers but they rarely are returned and never in time for the SRIA county deadline. Now the sale is listed on the sales ratio study which the town has to appeal or live with.

After lengthy discussions on the above situations during the Assessors/Collectors liaison Committee meetings, it was decided that the only way to eliminate some of these occurrences would be for the tax search officer, upon receiving a search request, inform the assessors immediately. The assessor would then have an opportunity to go into the field, reinspect the property to make certain his records are correct, hopefully discuss the details of the sale with the seller (since he hasn't moved yet) etc.

What would this action further accomplish? By reviewing pending sales, a constant spot check of the tax base is possible. If an improvement exists which the assessment does not reflect, added or omitted assessments could be levied which would produce additional revenue plus provide a reason to place the sale (when it comes through) in an NU #7 category. The seller will usually discuss the sale more openly than the buyer for obvious reasons.

There is one problem however. By law, searches must be completed within 15 days, which includes weekends. That would require the search officer to immediately inform the assessor who in turn must complete his investigation within a reasonable period which is considered to be 2 days and no later than 5 days. The search officer can then accurately complete the search application and the assessor is familiar with this parcel in advance of the deed with a possible added assessment for the coffers.

It is everyone's duty to do his best. Cooperation is an administrative necessity. The above is but one way where taxation officers can improve the quality of their work.

The Assessors/Collectors Liaison Committee has discussed the confusion many senior citizens have regarding what is considered income for the \$160.00 property exemption.

It is suggested that the accompanying income questionnaire should be mailed along with the Post Year Statement. Several municipalities have used this income form with excellent results. You will probably experience a reduction in exemptions.

The initial year usually produces some grumbling from the seniors but then it falls into a routine event and you will be reasonably certain that the granted exemptions meet the legal requirements for income.

Many assessors give new deeds to their engineers to plot, locate and adjust the tax maps. Engineers usually consider this duty to be a rainy day project which results in holding up valuable information which is vital to assessors and collectors.

It should be stressed to the engineers that a schedule should be established whereby the deeds would be in their possession no more than a week. Of course, each assessor

and engineer would have to get together in order to arrange the best possible system for their municipality.

We have deadlines to meet and much work to be done. No one needs time delaying functions. Talk to your engineer and explain the problems which develop. Chances are he is unaware of the backlash and backlog that occurs and will be willing to cooperate.

The Assessors/Collectors Liaison Committee discussions resulted in a May 15, 1975 letter from Directors Sidney Glasser and John Laezza requesting all mayors to urge their building inspectors to submit monthly building permit and occupancy permit reports to both assessors and collectors for taxation and title requirements.

Two things have happened. Many mayors have written the directors, stating the request to be an excellent idea and have ordered their inspectors to cooperate. And secondly, many mayors apparently filed the letter without notifying their building inspectors of the contents.

Since the letter was mailed to only mayors, building officials involved, who are not aware of its existence, will receive a similar letter in the near future.

### STATEMENT OF INCOME FOR THE YEAR

19.....	Annual Income of:	
	Husband	Wife
Salaries .....	\$ .....	\$ .....
Wage .....	.....	.....
Interest .....	.....	.....
Dividends .....	.....	.....
Income from Rents .....	.....	.....
Income from Royalties .....	.....	.....
Realized Capital Gains .....	.....	.....
Annuities .....	.....	.....
Governmental or Railroad Pensions ....	.....	.....
Private Pensions .....	.....	.....
Social Security Benefits .....	.....	.....
Business .....	.....	.....
Unemployment Insurance .....	.....	.....
Other Income .....	.....	.....
Husband's Age ... Wife's Age ... TOTAL \$.....	.....	.....

Signed .....

Date .....

IMPORTANT — This income statement must be substantial by Federal Income Tax Forms and other proof, if requested by Tax Collector. Information supplied is held in confidence. If this form is not returned the exemption will be removed.

NOTE: Please be sure that the above indicated figures are the ANNUAL amount. Lorraine Effenberger

## CITY LOSES SUIT

The Jersey City Parking Authority leased four parking lots from a private owner and the city maintained that the lots were to remain taxable because they were privately owned.

This opinion was upheld in Superior Court but a state appeals court ruled that a city cannot tax land leased to a parking authority and used solely for parking authority purposes.

The court said the lots should be tax exempt providing the property is used as a "parking project."

A total of \$20,817 was due in taxes.

## COMMITTEE REPORTS

The following committee reports were given at the semi-annual meeting at Atlantic City, November 19, 1975.

Vice President Ken Beck reported on the following:

A. Two resolutions have been submitted and will be acted upon by the League of Municipalities:

1. To pursue legislation to be enacted making it mandatory when preparing deeds of sale, that the Grantee's legal or "about to reside" address and zip code be stated on the transaction.

2. To pursue legislation making a mandatory requirement that no item of sale other than actual real property be included in the "consideration" stated on deeds, with a possible penalty for doing same, to be included in said bill.

B. 1. EDP Committee: Much time was spent during the year by this committee compiling a list of variables, etc. to arrive at a standard property record card that could be used in the State by a computerized system.

2. Farmland Assessment Committee: This committee has been actively reviewing all proposed legislative bills pertaining to the Farmland Assessment Act. They have been actively engaged at public hearings before State Senate Committees and successful in having a State Farmland Assessment Committee established by Director Glaser.

3. Assessors Advisory Committee: This committee has been very active in defending the rights of the assessor, which have come under fire due to political interference or other facts contrary to the New Jersey Assessors Tenure Act. This year \$1700 was contributed toward legal fees for the defense of various assessors. In many instances assistance was given the assessor by this committee and the differences were resolved without litigation or expense.

4. Pipeline Committee: Bill A1007, which pertains to pipelines was reviewed by this committee and it was recommended to the State Association that the bill was to be accepted as written, without amending the bill with depreciation and the use of the ratio. If this bill does not pass this year, it is the committee's desire to see it reintroduced in 1976.

Vice President Gloria Cross submitted the following reports:

**Collector Liaison Committee:** To date, two directives have been issued by Sidney Glaser, as a result of our meetings. One was sent to all Mayors requesting the cooperation of all Building Inspectors to disseminate information on a regular basis to the tax assessor related to building permits and C.O.'s. The other directive was sent to all assessors, collectors and County Tax Boards, requesting the implementation of a three-ply change form to simplify communication with the Collector's office.

**Assessor's Outing Report:** The Assessor's Outing was held on July 31st at the Woodlake Country Club, at Lakewood, New Jersey.

The outing presented a fine day of recreation for the Assessors; some played golf, some went to the track, the Fishing Trip was revived and a tennis tournament was added.

132 members attended the dinners in the evening. Trophies were awarded for golf, fishing, track, and tennis, and prizes galore were given as door prizes.

Vice President Edward Coll submitted the following reports:

**Sales Ratio:** No further report.

**s. m. a.:** Received four new applications, and 2 more Assessors have completed their appraisals and will receive their certificates in Atlantic City.

**Education:** Sixteen courses were held through out the state the past year.

The planning committee for the assessors conference in June, met on November 13, 1975. The committee reviewed last years program and made preliminary plans for next years seminar. It was decided to continue with last years concept of case studies, however some of the subjects covered should be revised. The committee was in agreement that more emphasis should be placed on case study courses dealing more with capitalization approach to value and with mortgage equity. Committee will meet again early in December.

**Exemption:** 567 forms were sent out and 302 were returned on 100% Disabled and Veteran deductions approximately 53% return.

The Committee feels that the number of returns, with 53% of the most significant factors covered, that by doubling the figures, it should give reasonably accurate totals for the entire state.

The total tax dollar loss when figured at 100% would be:

100% Disabled Veterans, \$1,526,000, Veterans Deductions, \$22,300,000 and \$23,826,000 Tax Loss.

Vice President Pat Corbett reported that the I.A.A.O. Chairman has resigned.

**Legislation:** The State Association is supporting legislation to provide for service charges on lands which are exempt from local property taxes. A rough draft of the bill was distributed in Atlantic City.

Vice President Richard Dann:

**Constitution and By-Laws Committee:** During 1975 the committee proposed some changes in the State Association voting procedures which permitted voting for candidates for state office by absentee ballot. The proposed changes were approved by the membership at the Semi-Annual Meeting held during the Rutgers Annual Conference in June.

Vice President Jay Longfield: No Report.

Vice President Harry Schuman: No Report.

The report of Nomination Committee was received from Chairman Kenneth Beck.

Vice President, James Anderson, Point Pleasant Borough, Ocean County.

Vice President, Courtney Powell, Madison Township, Middlesex County.

Vice President, John Corliss, City of Bridgeton, Cumberland Co.

Vice President, J. Everett Longfield, Springfield, Union County

Treasurer, Charles Taylor, Wayne Township, Passaic County

Sergeant-at-Arms Lawrence A. Hardy, New Milford, Bergen County

There being no nominations received by petition, it was moved and seconded, that the Secretary cast the unanimous ballot for the election of the above stated officers.

President John Murray introduced the New President of the League of Municipalities, Raymond Wheeler of Haddonfield.

The two resolutions, sponsored by the tri County Assessors of Atlantic, Cape May, and Ocean were adopted by the state association.

1. To have items, not to be considered as real property to be removed as part of the consideration stated in deeds.

2. To make it mandatory to have the Grantee's legal or "about to reside" address and zip code stated on the transaction.

There being no further business, the meeting was adjourned at 4:00 p.m.

Thursday, November 20, 1975 a meeting was held in the Seaside, Ocean Lounge for a discussion on Chapter 104 (Tax Abatement).

President-Elect William Bailey introduced Henry Ditmars and Sam Temkin, who explained the workings of Chapter 104. Many questions were raised from the assessors in regards to this new law.

The Installation and Awards meeting was held at 2:00 p.m. in the Lafayette Motel.

President John Murray thanked all officers, committees, and members for the support they had given him the past two years.

President Murray presented the following plaques:

Richard Dann — Outgoing Vice President, Ken Beck — Outgoing Vice President, Harry Schuman — Outgoing Vice President, Sgt.-at-Arms — Otto Mutzberg and John Murray's Secretary—Olga Janizali.

Past President Pins: were presented to the following:

Marriott Haines, Clarence Delgado, Al Greene, Sam Befarah, Dan Kiely and Walter Salmon

Recipient of Past President gifts from the Association were:

Sam Befarah and Walter Salmon.

Bob Ebert, Chairman of the Awards Committee, presented the Al Weiler award to the following:

Edward McKenna and Walter Salmon.

Walter Salmon was also presented with Life Membership in the State Association.

Tom C. McCandlers, who has donated many years of civic service in his community and surrounding areas, received a Humanitarian Award, for his responding to an emergency at the Rutgers Conference last June.

The S.M.A. designation was presented to Gloria Cross and Ken Beck by Walter Salmon.

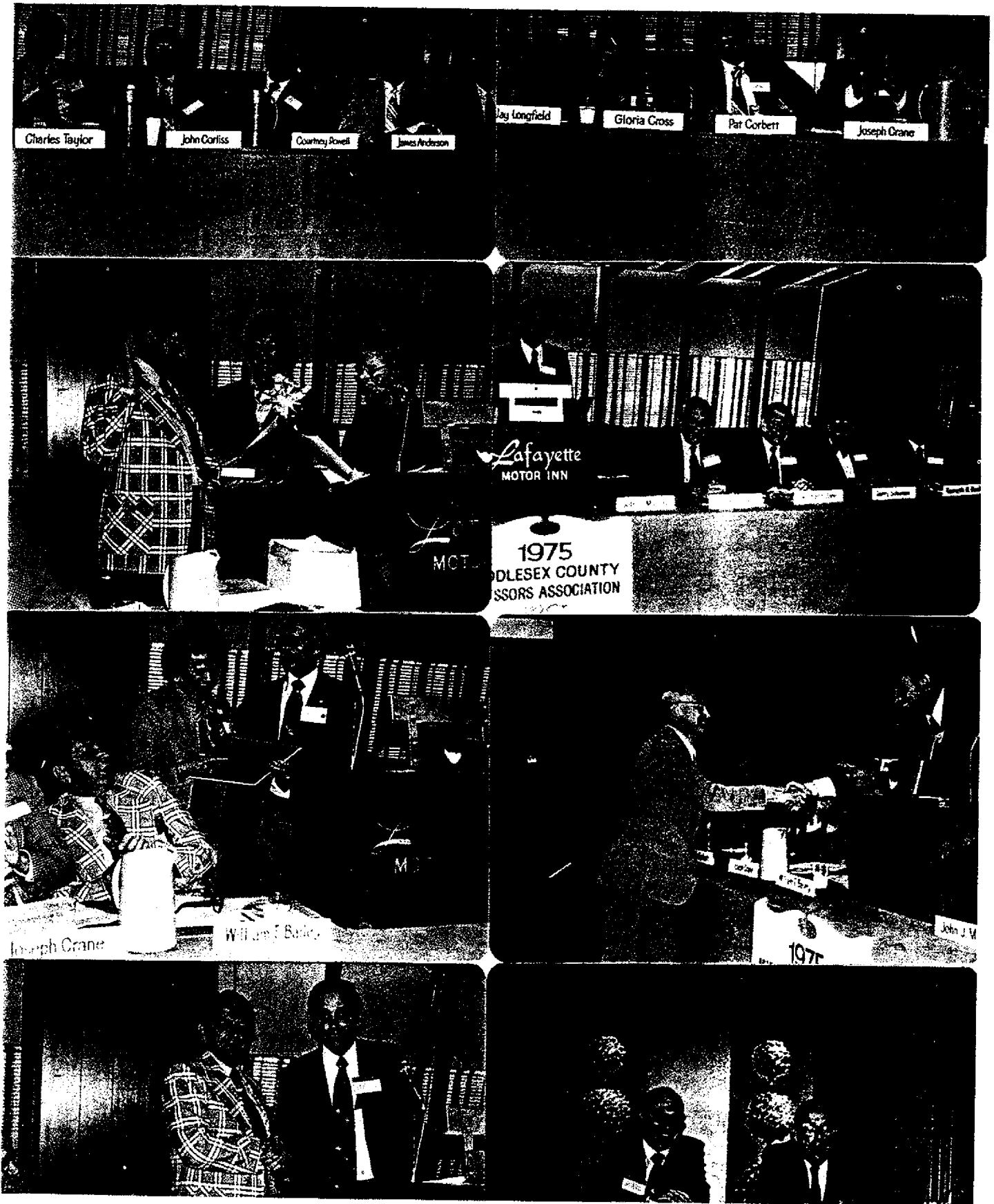
President John Murray presented Presidential Citations to the following:

James Anderson, William Bailey, Kenneth Beck, Joseph Buck, Joseph Crane, Richard Dann, Henry Ditmars, Lorraine Effenberger, Ackley Elmer, Charles Fouquet, Charles Grayson, George Harraka, Margaret Jeffers, Leo Morris, Courtney Powell, Louis Schick, Charles Taylor and Saul Wolfe.

Mrs. Ethel Yahnel, member of Middlesex County Board of Taxation, installed the new officers.

Respectfully submitted,  
Joseph A. Crane, C.T.A.  
Secretary

# ATLANTIC CITY 1975



## Exemption Committee Report

The Committee sent out to each taxing district, through the County Associations, by way of the Tri County Chairman, forms to be filled out regarding 100% Disabled Veterans and Veteran Deductions. The Committee met for the first time in March, 1974 to determine the information needed and how to gather the information. There were meetings with Senator Bateman and Assemblyman Cody, they expressed interest in our concern over the trend the Exemption Laws seemed to be taking, namely the relaxing of the requirements for qualification and the implementation of the laws governing same.

Many meetings were held as the forms began coming in and the information received was correlated. The last meeting was held in October 1975 at which time we finalized the compilation of forms which had been returned.

567 forms had been sent out and 302 were returned, or 38%. Of the 302 returned 198 were completed, 104 were partially complete - most were complete regarding the 100% Exemptions but many were incomplete regarding Veteran Deductions (See attached chart.)

The Committee feels that the number of returns is sufficient enough and accurate enough to enable us to say that doubling the figures would give reasonably accurate totals for the entire State.

### 100% DISABLED VETERANS

Based on 53% return some of the most significant factors that show up are:

1. In 1971 there were approximately 235, 100% Disabled Veterans receiving the exemption, as of October 1974, this has increased to 724 or an increase of 208%.
2. The assessed value (equalized) exempt in 1971 was 8,000,000+, in 1974, 24,000,000 or an increase of approximately 300%.
3. The tax dollar loss increased from 295,000 in 1971 to 809,000 in 1974 or an increase of 174%.

## Property Tax Circuit-Breakers

Over three million persons are currently receiving circuit-breaker benefits. A report by the Advisory Commission on Intergovernmental Relations (ACIR) demonstrates that this form of relief is popular. This is true in spite of the criticisms leveled against such programs. Tax relief for poor families would still be necessary even if the property tax were proven to be a progressive tax rather than a regressive tax that conceivably is an extraordinary burden to the poor and elderly. Criticisms such as potential fiscal irresponsibility by recipients and the need to measure net worth before awarding benefits are presented and substantially rejected.

Two proposed statutes are presented. The ACIR, it would appear, hopes to see circuit-breaker programs in the remaining 26 states as soon as possible. These statutes and the summaries of important features in existing state programs can be used to plan new laws and to improve existing laws.

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

4. Most significant is that of 724 exemptions granted in 1974, 486 or 67% would not, (in the opinion of the Assessors) have been able to qualify under the conditions spelled out by the law as it stood in 1971. (Many examples of inequities or questionable exemptions granted are included with the individual forms filled out by the Assessors.)

5. Not spelled out on the chart is the fact that there were 9 widows receiving the 100% exemption in 1971 and in 1974 this had increased to 28 an increase of 211%.

6. The Committee erred in not asking where (what state) the Disabled Veteran entered the service from, so no statistics are available.

7. Indications are that the total figure will increase by 100-150 for the year 1975. (Disabled Veterans receiving the Exemption.)

### VETERAN DEDUCTIONS

Here we were trying to determine the number of Veterans, receiving the deduction, that entered the service from New Jersey.

The accuracy of these figures is borne out by checking with the 1974 Annual Report of the Division of Taxation, in which there is reported 443,120 Veterans receiving the \$50.00 deduction. We have 53% of the Districts reporting and show a figure of 236,443, very close. When figured at 100%, 446,118.

Of the reported 236,443 only 147,977, or 63% entered the service from the state of New Jersey.

Many of the partially complete forms the Committee received, had given a total number of Veterans only and not a breakdown of those entering from New Jersey and those entering from other states. In order to arrive at a breakdown in these categories the same average percentage arrived at for those reporting fully in a particular County, was used for those not reporting.

Included in the total collecting the deduction are 6,871 widows or 3% of the total.

The total tax dollar loss when figured at 100% would be:

100% Disabled Veterans, \$1,526,000, Veteran Deductions, \$22,300,000, Total Tax Loss \$23,826,000.

CHAS. W. FOUQUET

## County Orders Assessments Used

The Ocean County Board of Taxation has ordered borough officials to implement new reassessment figures they rejected earlier this month.

The Tax Board said it has reviewed those figures and found them to be valid.

The Board of Commissioners here rejected the reassessment results after about 100 resident objected to double, and in some cases, quadruple property values.

## NEW ASSESSORS

Francis Hickey, former part time assessor for Carlstadt has been selected to be a full time assessor replacing Thomas Lawlor, deceased.

Assisting Mr. Hickey are two part time assessors, Paul Barbire and Robert Zimmerman.

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