

New Jersey



Assessors

Bulletin



MEMBER
International Association
of Assessing Officers

Vol. 15, No. 2

May, 1976

PRESIDENT'S REPORT

I am taking this opportunity to inform all the member of the Association of the progress of the first six months of my tenure as President.

First of all, I can truthfully say that all elected members of the Executive Board have been doing an outstanding job. They have been following their committee assignments. Also, all committee chairmen and members of the respective committees have been very active. This is most gratifying because all the work is volunteer and time-consuming. It shows dedication on behalf of the members and their concern about our profession. I cannot single out any one committee above others.

For the past six months, I have attended numerous county meetings and tri-county meetings. I have come to the conclusion that these meetings are well-attended and informative. I will continue to make myself available to these meetings where practical.

Our Association has maintained an excellent rapport with the Director and his staff concerning the problems of the assessor and all assembly and senate bills that have been introduced. The Director has requested of the Association input into all pending legislation, which in my opinion shows that the Director realizes the importance of our Association.

We have also established a good rapport with the Chairman of the Taxation Committee, Mr. Richard Van Wagner, and Senator Bernard Dwyer, Chairman of the Revenue and Appropriations Committee. Both have recognized the fact that we, as administrators of the local property tax, must be considered before enactment of laws. This was most recently shown in the passing of A-1330, the Homestead Act, where we assessors would be administrators of this act. The Association reviewed this bill with the Director, Sidney Glaser, and the Director of the Division of Local Government Services, John F. Laezza, and have made known the pitfalls of the bill.

As I stated in November, one of my primary goals was to form a Conflict of Interest and Code of Ethics Committee. This,



in my opinion, is a necessity for the survival of our profession. I have been informed by the Treasury Department that if this committee was not formed the Treasury Department would write a Conflict of Interest and Code of Ethics for the assessors. At the April 8th Executive Board meeting I appointed the committee to start working on formulating Conflict of Interest and Code of Ethics.

Finally, we must remember that this is your association and I will serve you to the best of my ability.

See you all at the June Continuing Education Program to be held at Douglas.

RUTGERS ASSESSORS SEMINAR
JUNE 22—25

TOMORROW SHOULD BE
FUN—
WE'RE GOING TO
OPERATE ON THE
TAX ASSESSOR



Bill To Allow Charges

Assemblymen Codey and Owens have introduced a bill, A1522, to provide service charges on lands which are exempt from local real property taxes.

The bill, as follows, was referred to the Committee on Taxation.

1. The Legislature finds that real property exempt from taxation enjoys the benefits of municipal services at the expense of the local taxpayer. In many municipalities the increase in such properties has eroded the tax base significantly and has placed an undue burden upon the local taxpayer and has had a depressing effect upon the economic well-being of the entire community. Numerous studies have indicated the serious imbalance in the impact of tax exempt properties among the various municipalities and have demonstrated that costs directly attributable to such property are borne by taxpayers already burdened with taxes. Therefore, the Legislature has determined that, as a matter of equity, charges should be made for municipal services based on land values enjoying tax exempt status and provides herein the method for the determination of such charges.

2. Beginning in the tax year 1976, service charges equal to the tax rates for municipal purposes shall be made on all lands within a municipality, either vacant or improved, which are tax exempt, except those owned by the municipality or an instrumentality thereof, a public school district, the Federal Government, an interstate agency, lands used as burial grounds or public or quasi-public corporations making payments in lieu of real property taxes under contract.

3. The municipal service charges so made, shall be calculated upon the assessed value of the land which shall be assessed according to the same standard of value as that of similar taxable land in the municipality.

4. The amount of such charges shall be determined by applying a rate in an amount equal to the tax rates for municipal purposes to the assessed value of the land.

5. Charges levied on lands pursuant to this act shall be imposed equally on all lands within the municipality and there shall be no deviation based upon the type of ownership, except as specifically exempted in section 2 of this act.

6. The owner of any land assessed for charges pursuant to this act shall have the same right of appeal on such assessment as the owner of taxable property.

7. The collector shall submit bills in the aggregate to the State Treasurer and to the county treasurer for service charges on land owned by the state and by the county respectively. The charges so assessed shall be anticipated in the state treasurer's budget request and in the county treasurer's budget request.

8. The collector shall prepare bills for charges based upon the assessed value of land submitted by the assessor on the exempt list and collection procedures for such service charges shall follow those set forth in Article 7 of Title 54 of the Revised Statutes.

9. In the first calendar year after the effective date of this act, the municipality shall anticipate the revenues due hereunder in calculating the municipal tax rates.

10. R.S.54:4-2, 1, 54:4-6 are hereby repealed.

11. This act shall take effect on the first day of the calendar quarter next enactment.

Ocean County

At a meeting at Dry Dock Restaurant, Waretown, the following officers were elected and installed:

President—Vicky Mickiewicz—Dover Twsp.

Vice-President—Joyce Jones—Manchester Twsp.

Secretary—James Cattanach—Lacey Twsp.

Treasurer—Leonard Turtora—Lakewood Twsp.

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EDITOR
BOX 187, NEW BRUNSWICK, N. J. 08903

RESOLUTION

WHEREAS, N.J.S.A. 40A:9-148 provides that every municipal tax assessor hold his office for a term of 4 years from the first day of July next following his election or appointment, and

WHEREAS, N.J.S.A. 40:69A-207, as part of the Faulkner Act, provides that existing offices are abolished on the effective day of the option plan, resulting in the loss of office of assessor in such municipalities, and

WHEREAS, the Faulkner Act specifically excludes from its provisions certain positions as policemen, firemen, teachers, magistrates, and others, and

WHEREAS, municipal magistrates are officers of the court and not subject to local government supervision in conducting their duties, and

WHEREAS, assessors, like magistrates, are not subject to local government control but are officers of the County Board of Taxation and are under the jurisdiction of the Director of the Division of Taxation, now

THEREFORE, BE IT RESOLVED, that an exemption of the position of assessor be clearly stated in the Faulkner Act as one of the positions not abolished when the Faulkner Act is adopted by a municipality.

Adopted by unanimous vote at the executive meeting of the Association of Municipal Assessors of New Jersey.

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WHAT'S NEW

To The Editor:

I have just had the unfortunate experience of hearing a tax assessor testify as an expert for a taxpayer in a tax appeal. This created the ridiculous spectacle of one tax assessor testifying and criticizing the work of another tax assessor. This lunkhead, a poor excuse for an assessor, also had the unmitigated gall to use his assessing experience in his qualifications as an expert. Fortunately this assessor was a lousy witness and did his client more harm than good, but that is beside the point.

Do we, or do we not, have any ethics? If one of the aims of our organization is professionalization, let's at least act the part. Seems to me I've seen a code of ethics somewhere. Has it ever been officially adopted by the organization? If so, shouldn't this so-called assessor be reprimanded and denied membership in our organization, if it happens again?

(Assessors Bulletin March 1963)

Ted Swarer

IN MEMORIUM

Ralph E. Manna, 55, assistant assessor of Freehold Township since 1974 died on January 30, 1976.

Mr. Manna was a former member of the Board of Education and a member of the Board of Assessors in West Long Branch.

NEW SEMINARS HELD

The Gloucester County College and the Gloucester County Tax Assessors Association joined in co-sponsoring a series of seminars designed to acquaint the municipal assessor with the methods, theory and techniques of evaluating property according to the income approach.

The entire series of five sessions was moderated by Joseph Crane, Secretary of the State Assessors Association and Assessor for Deptford and Clayton Townships.

The courses were held at the Gloucester County College with the first one being on February 3rd and the following four on consecutive weeks.

Conducting the classes were: Louis Langellotti, Senior Field Representative for the Division of Taxation, Local Property and Public Utility Branch, and Conrad R. Maurer, Tax Department, Sears, Roebuck & Company — "Theory, Principal and Methods of Capitalization."

Acklay O. Elmer, II, Ventnor Assessor — "Capitalization Rate Construction."

George Acolia, Tax Department, Sears, Roebuck & Company — "Evaluation of Leases and Leaseholds."

Henry Hershkowitz, Senior Real Estate Appraiser — "Practical Evaluation and Examples."

An open panel discussion was also held at which all five instructors were present.

The cost of attending all courses was \$10.00.

Northeastern Regional Conference

The Northeastern Regional Association of Assessing Officers Conference will be held May 16—19, at Dunfey's in Hyannis on Cape Cod.

Registration cards and further information can be obtained from Mrs. Nilma Brissenden, P. O. Box 177, Weymouth, Mass. 02189.

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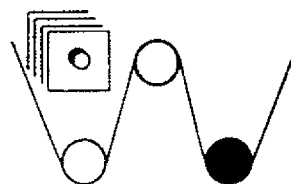
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EDUCATION COMMITTEE

I would like to thank all the assessors and interested persons who have submitted applications for instructors for the assessors courses. These applications have been forwarded to Rutgers University to be reviewed and used for acquiring instructors for future courses.

Kenneth H. Beck, Chairman

RUTGERS ASSESSORS SEMINAR
JUNE 22—25

Codification Committee Report

The committee reports progress since its last meeting at the Ramada Inn, East Brunswick on Feb. 5th.

It was decided to have copies of the "Paterson Case" and "Arace Case" distributed to each Tri-county President for distribution to the district county associations under their jurisdiction. There have been so many requests and/or incidents of assessor harassment by administrators, mayors and governing bodies that it was suggested to make this distribution.

The committee also plans to send lists of new cases as they are received from the Division of Tax Appeals. In this way they can be made available to the general membership with little or no delay.

However, assessors are asked to do as much research as they can to assist getting the proper case reference promptly.

They are also asked to furnish the committee with information on any unusual decision made at the County Board level. Other assessors may find the handling of these cases useful. The committee can also codify these.

Louis C. Pisacone, Chairman

NEW BILLS

ACR-135 Kean, Burgio, Dennis. To propose amendment of the New Jersey Constitution, Article VIII, Section I, paragraph 1, to provide that farmland subject to qualified farmland assessment shall be subject to a recalculation of taxes for up to 10 years past rather than 2 years when such lands are devoted to another use. (Tax.)

A-1483 Kozloski. 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. (Tax.)

A1522 Codey, Owens. To provide for service charges on lands which are exempt from local property taxes and to establish a procedure therefore. (Tax.)

A-1530 Aduabato, Cali. To increase the assessed value of home improvements which would qualify for a five year tax deduction from \$4,000 to \$10,000. (Tax.)

A-1536 Newman, Doyle. To extend the disabled veterans' dwelling house exemption to include apartments and units subject to the Horizontal Property and Condominium Acts and owned and occupied as their legal residences. (Tax.)

SCR-117 Garramone. To create a commission to recommend legislation to implement the constitutional amendment providing for homestead exemptions and tax abatements. (SG,F & IR & VA)

SCR-120 Maressa. To amend the New Jersey Constitution, after referendum, to extend present veterans' widows' tax deduction to such widows who are residents of the State not withstanding their deceased veteran husbands were not residents at the time of death. (Jud.)

S-1267 Russo. To provide a property tax deduction to the surviving spouse of a senior citizen as long as he or she shall remain unmarried and resident in the same dwelling house provided the surviving spouse is 55 years of age or older at the time of death of the senior citizen. (RFA)

S-1280 Wiley. To exempt Buildings used by historical societies on lands of non-profit corporations from the real property tax. (RFA)

S-1283 Bateman. To deny the owner of income producing property the right to appeal an assessment where he has failed to supply an assessor with pertinent information authorized by law..(RFA)

A-1852 Baer and 10 other Sponsors. The "Tenants Property Tax Rebate Act."; to require landlords of residential rented or leased properties receiving property tax reductions to provide property tax rebates to the tenants thereof. (CBI)

ACR-159 Orechio, Dennis. To amend the New Jersey Constitution, after referendum, to increase the maximum senior citizen and disabled person real property tax deduction from \$160 to \$250 and to increase the income requirement to \$7,500 from \$5,000. (Tax.)

A-1865 Snedeker, Saxton. To provide short term financial relief to any municipality confronted with a tax delinquency by a major tax ratable which constitutes at least 12% of total revenues for real property taxes realizable and received by the taxing district. (Tax.)

A1866 Saxton plus 10 other Sponsors. The "Homestead Security Tax Act": to impose a 10 cent per \$100 equalized valuation Statewide property tax to reimburse taxing districts for homestead exemptions and rebates. (Tax)

SCR-123 Cafiero. To amend the New Jersey Constitution to extend veterans' deduction to \$100; to provide that the State reimburse municipalities for half of said deduction and limit the deduction granted after effective date hereof to veterans who are residents of this State at the time they entered the service. (Jud.)

S-1351 Dunn. To establish a tax court; to transfer jurisdiction of the Division of Tax Appeals in the Department of Treasury. (SG,F & IR & VA)

S-1352 Dunn. To provide for the direct appeal to State tax court of certain property subject to such appeal. (SG, F & IR & VA)

A-1668 Newman, Doyle. To impose a State tax on real property of \$1.50 per \$100 on other than commercial and industrial property having an equalized valuation of \$100,000 or more. (Tax.)

ACR-151 Newman, Doyle. To amend the New Jersey Constitution, after referendum, to classify property for a State wide school tax at no more than \$1.50 per \$100 of equalized value on residential and farm property and \$2.50 per \$100 on commercial and industrial property. (Tax.)

A-1620 McDermott, Van Wagner. To require the Division of Tax Appeals to enter judgments on appeals as soon as may be and in any event on or before August 1 of the year following the filing of the petition of appeal. (Tax.)

-1732 Hamilton, Foran, Weidel, Woodson, McManimon, Paterno. To provide for a State contribution in lieu of taxes to each municipality in which the total State owned real property is greater than \$40,000,000 in which the aggregate area of all parcels is greater than 5% of the total area of the municipality. (Tax.)

ACR-153 DiFrancesco. To amend the New Jersey Constitution, after referendum, to provide that senior citizens shall continue to pay as district school taxes on real property an amount no greater than that levied in 1976 or in the year in which they reach 65 years of age. (Tax.)

A-1796 Ewing, Kavanaugh, McManimon, Kupperman, Dorsey, D.Gallo, Curran, Maquire, Muhler, Kennedy, Burgio, Dennis, Orechio. To delete the requirement that filing fees be paid upon filing petitions for appeal in connection with senior citizens' tax deductions. (Tax.)

A-1797 McDermott, Bassano, DiFrancesco. To provide for a Tax revision convention upon voter approval via referendum. (Tax.)

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ONE MAN'S OPINION

Do we assessors need another boss?

I know that every taxpayer and most elected local officials belabor the impression that we are under their rule when, as a matter of fact, we know it is our respective County Boards of Taxation and the New Jersey Division of Taxation that dictate our duties and obligations.

But, to date, four counties; Union, Hudson, Mercer and Atlantic, are enmeshed in a maze of uncertainty by a referendum whereby, under the Faulkner Act, the Freeholders have been relegated to the duties of legislators and the power of running the county put into the hands of a Chief Executive or Administrator.

In all probability the execution and interpretation of this resolution will vary with each county.

In Hudson County meetings are being held to iron out the "kinks" in their Administrative Code.

Under the present set up there will be a Division of Tax Assessments headed by a Division Chief.

The Division, under the supervision of the Director shall:
 "(a) have, exercise and discharge all the functions, powers and duties of a County Board of Taxation under state statutes, except the functions of hearing appeals from municipal assessments and relating to the county equalization . . ."

It appears that the County Tax Board will only hear appeals and tend to the equalization table.

What does this mean?

What happens if an assessor needs help? Does he go to the Chief Assessor? What qualifications will the Chief Assessor need to get his job in the first place? Will he have to be a Certified Tax Assessor or be a Freeholder's brother-in-law?

Will the Chief Assessor have the power to make or change assessments? If so, who certifies for the assessments when the tax book is turned over to the county?

All assessors should keep an eye on Jersey City for the results of a meeting between the Freeholders, County Board and Assessors that would already have taken place at the time of the printing.

Home rule appears to be in jeopardy and its time to put the horse before the cart.

Opposing opinions are welcome.

Lou Schick



And, Another Man's Opinion

The importance of using the coefficient of deviation as a measure of uniformity of assessments cannot be discounted. Our Rutgers courses acquainted us with this testing device to alert us also to the need for a close examination of our assessment lists for the purpose of deciding the necessity for reassessment or revaluation.

A recent study by the Research Section of the Division of Taxation and the LPPUB distributed in Atlantic City at the recent convention lists the coefficients for all towns in New Jersey.

In 1973 fifteen towns in Camden County where I am located had coefficients greater than 20 which is considered the point where a revaluation should be considered. Eighteen towns had coefficients between 10 and 20 which is considered relatively good uniformity and one town had an excellent coefficient below 10. Three towns were unreported.

In Cape May County, of 16 towns, only 3 towns had coefficients less than 20. In Salem County there were no coefficients less than 20, and one town had a coefficient of 84.74 based upon 15 sales.

The questions of revaluation, assessment, sales ratios, coefficients of deviation, equalization, etc. which present the assessor with almost insurmountable problems have received far less than their fair share of study and application.

Many orders of revaluation are based solely upon the fact that the assessment—sales ratio has dipped ten or twenty or thirty percent below the county ratio of 100%. No consideration is given to the question of uniformity as revealed in the dispersion study. Sales are included in the ratio determinations which could justifiably have been excluded. Assessments are determined on the basis of the real property involved yet hosts of sales include thousands of dollars of personal property. Perhaps much of what is considered disuniformity results from just such a situation.

As assessors we are confronted with the obligation to have as uniform a program as can reasonably be achieved. The statistical study referred to above, upon examination, reveals areas of the state with excellent, uniform programs. Other areas have programs whose uniformity is subject to question and in which a revaluation would provide for acceptable measure of uniformity.

Whether the use of the multiple regression system is the answer, or even a partial answer, has become debatable. Or, are we looking for a royal road to a uniform program for assessments when no road exists? Maybe the answer lies in a proper salary schedule which really acknowledges the education, training, and skill needed by the assessor to do a proper job.

Carl Miller, CTA
 Haddon Heights

ANOTHER OPINION

The Advisory Commission on Intergovernmental Relations published the results of their most recent poll showing that the property tax has again been declared "least fair" of the major Federal, state and local taxes.

The burden of state and local taxes, expressed as "per capita", shows New York State to be at the top of the list, along with Massachusetts, Connecticut, New Jersey, Nevada and California in the running among the high tax states.



Thinking of the "least fair" designation, it becomes evident that the term "regressive" is not quite an accurate description of property taxation which more successfully reaches the mansion, the swimming pools, tennis courts and land inventory, as well as the bricks and mortar of commercial holders. The property tax is the only tax paid by many of the affluent. Because of its impact upon the value of property this tax vouchsafes the lower income individual the opportunity to own it.

Under the theory "everybody's got to be somewhere"—that "somewhere" bears a portion of property taxation. The capital value is a fair measure—a tax on capital value is a tax on wealth. Property taxes, painful as they may be, are highly visible and give the taxpayer some opportunity of doing something about them, but this visibility is also responsible for the public attitude toward property taxation. Sales and income taxes have little visibility. We cannot make the case that other forms of taxation do not have a valuable position in our governmental finances, but we should make the case that property taxation which has "first place" as "least fair" also has first place as least understood.

In New Jersey Legislators have rejected an Income Tax a half dozen times and the citizens await, somewhat numbly, the action of the Senate since the Assembly has passed a tax package dependent upon an income levy and tied to a Homestead Exemption. Assessors would find this responsibility an administrative nightmare that would require increased personnel in every municipality both in the Assessors and Collectors office.

While New Jersey has resisted the gratifying expandibility of the income tax until now, it may fall victim at long last, but the taxpayer in the range of not poor and not rich will find himself the victim.

An Income Tax is not a tax on wealth! In the long run the income range in the metropolitan area will approximate the \$25,000 per year level, according to the Labor Department. For Home Ownership this is accomplished frequently by two or more earners—the primary earner with an income of \$18,000-\$20,000; the wife or secondary earner \$5,000 to \$7,000. Neither feels rich. However, this is the group which will pay the major portion of an income tax. An income tax is a tax on work and the only way to lessen it is to curtail the number of hours you work or diminished your productivity.

And lest we forget, the anguish for more and more taxes is largely from the cities. The problem will not be solved by more and more money—its complexity is in another realm and its solutions are not by way of merely throwing money at it.

New Jersey's tax package is probably destined to be in limbo again while the taxpayers and the tax "eaters" reassemble their forces.

C. Maxwell Young

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LEGISLATIVE NEWS

At a meeting of the Legislative Committee held in the Council Chambers of the Orange City Hall, a resolution of utmost importance was approved. This resolution, which appears elsewhere in this bulletin, pertains to the recently enacted A-1276 and which is now Ch. 361 L 1975. Notification of this law should have already been received by all of the Assessors from the Department of Law Revision and Legislative Services of the State of New Jersey.



George C. Harraka
Chm. Legislative Committee

Those of you who have already read and analyzed this law will concur that the proposals contained in the resolution should be pursued intensely.

The reasons the proposal should be pursued are the same reasons that had previously been presented to the governor when a veto was requested on A-1276.

For the benefit of those who might not have been aware, here is a brief history on this bill.

When notification was made by our Legislative Aide that this bill has passed the Senate with revisions (the 8% penalty was tacked on) I immediately contacted the then President, John Murray, who in turn exercised every possible means to have this bill vetoed. Through various action and correspondence by John Murray, Sal Pollina and others, the association was assured that the governor would veto the bill.

However, for reasons unknown to us, the governor signed A-1276 into law on March 3, 1976 along with 64 other bills.

It was with complete dismay that I received this information because of the ramification that will result in the administration of this law. Especially to the many assessors who have pending litigation which may result in an 8% penalty applied to refunds that will be due for three to four years. This is especially harsh to a community involved in cases which include a tax exempt corporation as an appellant. In many instances, the court decisions result in a complete exemption. I have already received comments from administrators and finance officers who claim that this law will cause a great shift in the burden of taxation to taxpayers least able to afford it.

To the assessor, this law may already be the cause of an increase in the amount of appeals since an 8% interest rate could result in a profitable inducement.

To date, I have personally contacted many assessors and have asked that they find out from their finance officer what effect this law will have on their community budget with pending litigation.

The answers were that no community is prepared to pay any penalties and this will result in a carryover to the next year's budget. This is especially true in communities where the current school crisis has put a tremendous burden on the communities' ability to meet budgetary needs.

In conclusion, I am, at the advice of the executive board, asking that input be provided me within five days of reading this resolution. This input will be incorporated into any proposed legislation that will either repeal in part or "en toto" those provisions set in Ch. 361 L 1975. No action on this law will be taken until that input is completely analyzed and discussed. It is also recommended that every assessor make known to his governing body of the existence of this law and its resulting ramifications. Perhaps we can be successful in eliminating a situation before it becomes one.

On other legislation, you may already know that A-409 (delay Ch. 123 for 2 years) has passed the assembly and is now in the Senate. Our aide is working toward getting this bill moved successfully.

Concerning the income tax package, many assessors (in fact

all of them should be) are concerned with the administration of the assembly passed A-1330 and known as the Homestead Exemption Act. To those of you who have already read this bill, I'm sure that you'll agree that much work lies ahead before this law can be successfully administered. At this writing, committees within the Association are feverishly working toward that end. When there is a complete resolution of this bill, a report will be made.

COURT RULING

Owners of high-rise commercial properties sued for a property tax refund, contending that their properties were not uniformly assessed. They owned high-rise buildings and adjacent non-high-rise buildings. The assessor had conducted a revaluation of these and other commercial properties.

Prior to this action, the assessor had revalued all county property after the decision in *Southern Pacific vs. Cochise County*, 377 P. 2d 770 (1963). That decision required full cash value reappraisals in all counties and for all classifications of property. High-rise building owners were awarded some reductions in 1968. But the 1969 revaluation resulted in increases of 25 to 30 percent in appraised values.

It was only after this 1969 revaluation that the assessor determined that commercial properties as a class were 30 to 50 percent below full cash value. The high-rise owners alleged that the selective reappraisal of their buildings was a violation of federal equal protection guarantees and the uniformity clause of the Arizona Constitution.

The assessor's actions were upheld by the Supreme Court of Arizona in *Security Properties vs. Arizona Department of Property Valuation*, 537 P. 924 (1975). Olgerd W. Kalyna, a member of IAAO's Assessment and Valuation Legal Reporter Advisory Group, successfully argued that assessors are required to determine full cash value each year. Valuations may change yearly if circumstances demand.

It was not necessary for assessors to revalue every parcel by a personal and physical examination. An assessor should consider appropriate adjustments, and the value from the previous year is not controlling. There is nothing illegal about changing a particular assessment or those of a large group of properties.

Here, the evidence showed that commercial property was underassessed, and an attempt was made to correct errors. There was no deliberate attempt to create inequality. To succeed in court, taxpayers must clearly prove that assessments are unequal and result from systematic and intentional conduct. There was no intentional discrimination, and the assessments were valid.

"Don'ts" For the Assessor

1. Don't ever lose your temper.
2. Don't keep a Taxpayer waiting.
3. Don't visit while people are kept waiting at the counter.
4. Don't argue.
5. Don't lose your sense of humor.
6. Don't ever play partisan politics.
7. Don't treat a "little" Taxpayer any differently from a "big" Taxpayer.
8. Don't treat any complaint lightly.
9. Don't ever belittle or make fun of a Taxpayer's complaint.
10. Don't wait on anyone at the counter while you are smoking.
11. Don't permit your employees to smoke in public.
12. Don't ever have a friendly cocktail during the noon hour, and then come in contact with Taxpayers.
13. **DON'T EVER FORGET THE GOLDEN RULE.**

Executive Board Minutes

The Executive Board meeting of the Association of Municipal Assessors of New Jersey was held on April 8, 1976 at the Ramada Inn, East Brunswick. The meeting was called to order at 1:30 p.m. by President William Bailey.

40 members were in attendance. The minutes of February 5, 1976 meeting was approved as mailed. Treasurer Taylor gave a report on the exempt status of the state Association.

Past President Greene and Past President Haines assured Treasurer Taylor, there would be no problems, with prior years and urged, that we start with the current status, and pursue the idea of obtaining exempt status for the State Association. President Bailey introduced Richard Stynick of S.T.C. Computer Center. Mr. Stynick explained the current list of all Assessors that they have on the Master file. Corrections cards are being mailed out. Every Assessor was urged to proof read and return as soon as possible. Requests for different type of lists must be cleared through the executive committee.

All orders for the computer lists must have two signatures, that of President Bailey and V.P.C. Powell, Chairman. It was moved and seconded that a resolution to amend Chapter 361, Laws of 1975 to abolish the 8% Interest on Judgements be forwarded to the proper legislators.

Report of Special Committee (Legislative Aide). The committee did meet and review the need, value and effectiveness of a legislative aid, and more specifically to determine whether there is adequate surveillance of the progress of bills. It was their opinion that the need and proper handling of this job was being done according to the guidelines as set up and we should retain a legislative aid and after a lengthy discussion it was moved to table until a future meeting.

President Bailey appointed the following members to a Code of Ethics and Conflict of Interest committee. This committee to remain in force until a Code of Ethics is adopted by the State Association.

Chairman Al Greene

Sam Befarah	Ed Markowich
Marriott Haines	Charles Fouquet
Pat Corbett	Bill Brewer
Herb Gaskill	

It was moved and seconded, that the Public Relation Committee, received a \$300 appropriation, to proceed with their projects.

Vice Presidents Reports:

James Anderson:

Audit & Budget - Have received copies of Requests for Audit & Budget. Original to Dick Dann.

Tri-County - Ocean, Atlantic and Cape May will be May 27, 1976. 3 meetings a year.

Assessors Placement - Individuals have been referred to Long Branch, Freehold Township and Lakehurst.

Chapter 123 - A 409 Passed in Assembly. Presently in Senate Committee. **Manual Committee** - 2 meetings so far. Will attempt to have a third meeting and will include 2 members from our EDP Committee.

League of Municipal Tax Study Committee - Received various bills Ref. to Homestead Exempt, State, County and Municipal caps. So Amendments & A 1442 - Tax Appeals filed with Clerk opposed.

Courtney Powell:

E.D.P. - Report is covered in the early part of the minutes.

Education - The 1976 Continuing Education Program for Rutgers has been finalized. Two basic capitalization courses, one advance capitalization course, a narrative appraisal course and maintenance revaluation program by the Assessor (Computerized and Manual methods).

Pipelines - No report.

John Corless:

Constitution & By Laws - No report.

Public Relations - The Public Relations committee, William Birchall, Chairman met at the East Brunswick Ramada Inn on April 8, 1976. Five of the eight designated members attended.

The Committee finalized the distribution procedure for the samples of the brochure "Assessment Topics" and its order form.

Also discussed were the Speakers Bureau Brochure, the availability of display space at Atlantic City and use of IAAO films.



Civil Service - No Report.

County Board Secretaries - President Bailey and Secretary Joe Crane attended the March 25th meeting. The County Tax Board Secretaries and Commissioners adopted a Code of Ethics. Mr. Ditmars spoke briefly on the new manual. President Bailey brought up the question of interrogatories by assessors. They agreed to study the proposal and report back at the next meeting.

Jay Longfield:

Awards - No Report.

Membership - No report.

Atlantic City Conference - Chairman Thomas Luby (Union County) will be attending meetings with the League to make arrangements for November.

March & Chowder - Chairman George Morris and his committee met today to set up plans for the Annual Affair.

Patrick Corbett:

I.A.A.O. - Essex County Assessors Association sponsored and I.A.A.O. programmed Instruction Course that started on March 3rd.

I.A.A.O. has membership drive underway, anyone not a member is urged to join.

The I.A.A.O. Conference will be held in Atlanta, Georgia in October, on the 17th to 20th, 1976.

Bulletin - Next issue will be out in May. Deadline for news is April 15th. Lou is reminding all county presidents to have their secretaries send in reports of their meetings.

Northeast Region - Conference will be held May 16 to 20, 1976 at Dunfee's Resort Hotel, Hyannis, Mass.

Larry Hardy:

Sales Ratio - No meeting to date.

Exemptions - No meeting since their February 5th meeting. Will hold another meeting shortly.

Legislation - Report covered in the first part of the minutes.

Gloria Cross:

Codification - Chairman Lou Pisacane has received and mailed several requests of various cases.

S.M.A. - Working on a case study course of a Narrative Appraisal to be offered in June at Rutgers.

Farmland - A meeting is being set up with Assemblyman Robert Littel to discuss the Blueprint Report on Agriculture.

A proposed revision of sec. 54:4-23.3 (Agricultural Use) has been drafted and is under consideration as a starting point toward possible solution of the woodland problem.

A meeting is being set up with Senator Wayne Dumont to discuss the woodland problem, the Blueprint Concept, equalization of 3B farmland values and other pertinent matters relative to the Farmland Assessment Act.

Figures have been compiled showing the effects of equalization of 3B Percentage.

Collector - Assessor Liaison Committee - No Report.

President Bailey: Reported that the Special Committee on A1330 has had two meetings with Director Glaser and the bill in its present form cannot be administered. Possible amends or a complete re-write is needed. A1663 bill was also discussed.

The meeting was adjourned at 4:30 p.m.

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

Only man, among living things, says prayers. Or needs to.

TRI-COUNTY MEETING

A meeting of the Municipal Assessors of Sussex, Warren and Hunterdon counties was held March 10th at Feher's Inn, Route 206, Newton.

Sussex County Assessor's Association was host for the evening, with Leo Morris, Pres., serving as moderator of the program.

There were fifty-eight assessors in attendance.

Guest speakers were: William Bailey, Pres., A.M.A.N.J.; George Harraka, Legislation Chairman; Courtney Powell, John Murray, Gloria Cross, and Assemblyman Robert Littel.

Plans are under way for the next Tri-County meeting to be hosted by Hunterdon County in September.

Gloria A. Cross

S. M. A.



Robert Petrallia, Claire Young, Frank Naples, Walter Salmon, Ken Beck took picture.

The S.M.A. Committee has reorganized under the Chairmanship of Claire Maxwell Young, of Tenafly and at the first meeting Robert Petrallia of Irvington was appointed Chairman of the Admissions and Credentials Committee. Other members serving on this committee are Frank W. Naples, Clark, Joseph Krupinski, Teaneck and Walter Salmon. Moorestown. Evelyn Moore of Monmouth Junction was elected Secretary.

The objectives of the S.M.A. Committee were re-examined and it was concluded that the eligibility requirements had not changed appreciably. They affirmed that to be eligible a candidate must be 30 years of age, must be a Certified Tax Assessor (C.T.A.) and must have been actively engaged in the field for five years.

If the candidate has completed three case studies, a written examination may be waived, but two narrative appraisals are required.

Applications can be obtained from Bob Petrallia, Civic Square, Irvington, N. J. 07111. At the June conference in Rutgers the S.M.A. Committee under the guidance of Al Greene will present a case study on the "Narrative Appraisal". Kenneth Beck serves as a liaison to the committee with the Rutgers program for continuing education for the assessor.

BROCHURE AVAILABLE

The Public Relations Committee has prepared a brochure entitled "Assessment Topics" for use by local Assessors in their Public Relations efforts.

With the cooperation of other local officials, the pamphlet could be included with the mailing of tax bills, to save additional postage costs, or may be distributed in other ways.

Items covered in the brochure include Equalization, Deductions and Added Assessments.

To give local officials the advantage of quantity pricing, the brochure may be purchased from the Association. A sample copy and ordering information will be sent to each municipality shortly.

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RESOLUTION

WHEREAS: Assembly bill 1276 was signed into law by Governor Byrne on March 3, 1976, and is now known as Ch. 361 L 1975 and,

WHEREAS: Ch. 361 L 1975 contains a provision mandating the payment of at least 90% of taxes due even though the appellant is seeking a reduction in taxes of more than 10% and,

WHEREAS: Ch. 361, L 1975 also mandates that in the event that the appellant does win his appeal for a reduction, the municipality must refund within 50 days of judgement the amount due at 8% interest per annum, and

WHEREAS: Since many appeals filed for a reduction often are in litigation for up to 3-4 years and,

WHEREAS: Many appeals involve thousands of tax dollars in question and

WHEREAS: No municipality has provisions made to include an 8% penalty on any refund and

WHEREAS: The 8% penalty would result in shifting the burden of payment to taxpayers least able to afford it - now therefore

BE IT RESOLVED: That the Legislative Committee for the Association of Municipal Assessors request that the Executive board of the Association of Municipal Assessors petition the members of the New Jersey State Legislature for an amendment to Ch. 361 L 1975 removing that portion which mandates the 8% interest charge from the law.

Speaker's Bureau Reactivated

After a period of inactivity, the Speakers Bureau is being reorganized by the Public Relations Committee.

With the knowledge and cooperation of the local Assessor, the Bureau will provide, upon request, a proficient speaker for civic groups, service clubs and other interested organizations. Assessors who are willing to serve as speakers in this program are invited to write to: W. E. Birchall, Chairman, Public Relations Committee, P. O. Box 31, Hainesport, N. J. 08036.

The Committee will publicize the availability of speakers through notification of service clubs, school boards, County Boards of Taxation and the League of Municipalities.

New County Tax Board Member

Jack P. Freeman, of Maplewood to succeed Milton A. Waldor, deceased on the Essex County Tax Board.

In Oregon construction of new multiple-unit rental housing in downtown areas is encouraged by allowing cities to exempt new structures of 24 or more units from property taxes. Exemption is for 10 years if the construction occurs after July 1, 1975, and before Jan. 1, 1980. Land is not exempt. A city must adopt provisions of the new law. Exemption applies only to city tax rate unless other taxing districts also agree to the exemption. For Portland, the exemption applies only to multiple housing construction on land valued at \$8 per square foot or more for land designated urban renewal or redevelopment area.

In Georgia, Michelin Tire Company, sued to have tires imported from France, as non-taxable but the court said the tires lost their status as imports by not being in their original packages.

Freedom of speech is indivisible. You cannot deny it to one man and save it for others.—Archibald Cox

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Incentive Program in Florida

The state of Florida has followed a completely different path than other states in structuring a certification program. Instead of requiring certification, the state has opted for a purely voluntary system, the effectiveness of which is enhanced by salary incentive. Stated simply, a professional designation has been created with specific educational requirements. Attainment of this state professional designation yields an immediate and permanent \$2,000 salary increase for county property appraisers. Increases are also given the appraiser's staff who satisfy the same requirements. No appraiser in Florida has to be certified in order to be elected or appointed, nor does he have to earn a designation in order to retain his position. Aside from the self-fulfillment inherent in the attainment of a professional designation, the benefits derived therefrom are obvious.

Sidney Glaser, Director of the Division of Taxation in the Department of the Treasury, pursuant to authority of N.J.S.A. 54:3-12, proposes to adopt revisions to a portion of the rules concerning County Boards of Taxation.

Full text of the proposed revisions follows (additions indicated in boldface thus; deletions indicated in brackets (thus)):

18:12A-1.6(d) Petitioner who alleges discrimination and uses the assessments and/or comparable sales on other properties as comparisons must (may) affix a schedule to the petition of appeal and to the copy of said petition, giving the block and lot number, assessed valuation as shown in the current tax list and sales price. This rule may be waived in individual cases at the discretion of the board.

18:12A-1.9(h) If a petitioner relies on expert testimony in the prosecution of his appeal, three copies of the appraisal shall be furnished to the board and a copy to the assessor at least one week prior to the hearing. The petitioner shall have the right to inspect the property record card of the property under appeal at least one week prior to the hearing. The board in its discretion may waive the requirements of a written appraisal.

Assemblyman Carl Orechio (R-Essex) introduced a bill that would increase the property tax exemption from \$160 to \$250 and raise the income limit from \$5000 to \$7000 for senior citizens.

Six other legislators joined Orechio in the bill which would require a referendum in November.

The State would reimburse each taxing district an amount equal to one-half of the tax loss to the district resulting from the allowance of the deductions.

Assemblyman Paul Contillo (D-Bergen) introduced a bill that would extend the \$160 senior citizen exemption to disabled persons and surviving spouses of senior citizens who earned less than \$5000 a year.

This would require approval by referendum.

New Taxation For Sewage Plants Proposed

Several towns in Essex and Union Counties are opposing proposed legislation that would require municipalities to pay taxes for sewage treatment to the town in which the sewage plant is located.

Assembly Bill 456, now in committee, was sponsored by Harold Martin (D-Bergen).

According to Edward Decher, executive director of the Joint Sewer Meeting which is composed of 11 towns in the two counties, the treatment plant in Elizabeth, if assessed at 100½ of valuation, would cause a town's cost to increase tenfold.

Harry Bonnet, West Orange Councilman, stated that at present residents pay less than one dollar per person but should the legislation be enacted the cost would jump to more than \$10. per person.

Representative Martin said he did not think it fair to the town which houses the sewage plant to suffer a property tax loss. He also said that only a few towns oppose it and that the bill had the approval of the League of Municipalities.

Annual Updates Proposed

Primarily because of the so-called Homestead program, the Assembly Taxation committee is preparing legislation that would mandate municipalities to update their property record cards every year.

According to Richard Van Wagner, Assembly Taxation Committee Chairman, this action is necessary because the property tax reduction as proposed by the assembly tax package is based on the taxpayer's home assessment.

The committee said real estate values, using computers, would be collected annually by the state and the true values be revised accordingly, depending on the average selling prices.

A Tax Committee spokesman said this new plan will give impetus to that area of tax reform that never existed before despite efforts made in the past to restrict the assessment procedures.

Public Service Electric & Gas Exemption

In rendering a decision involving the Public Service Electric & Gas Co. and the Township of Woodbridge, the Appellate Division of Superior Court said municipalities cannot levy property taxes against Public Utility Company buildings that house equipment used to generate power.

However, the court said municipalities could tax office buildings, gate houses and other structures not directly involved in the production of power.

The judges stated that the communities are compensated for taxes in this instance under the Gross Receipts Tax Act.

The energy produced at power plants determines the amount of money paid to the state by the company and the money is then distributed to the localities that house the structures.

Enthusiasm doesn't consist of raising your voice or turning handsprings. Enthusiasm is knowledge on fire.

The United States Supreme Court held that a property tax may be assessed and collected on an inventory of imported goods stored in a warehouse, provided that the tax be non-discriminatory and the goods no longer in transit.

City Must Fund Revaluation

The Newark City Council was warned by the Appellate Division of Superior Court that they could be found in contempt of court and be held in "criminal contempt" if they refused to appropriate money for a revaluation project.

The court further ruled that the Essex County Board of Taxation could not confiscate state funds designated for other uses to pay for a court-ordered revaluation.

Since March, 1972 the Essex County Tax Board had been unsuccessful in getting Newark to undertake the project but the court case produced the ultimate decision.

Most of the councilmen opposed the revaluation fearing it would raise assessments and increase taxes in a city that already had a high rate.

The court said the County Board could not seize any City funds unless money had been specifically designated appropriation for such an expenditure.

New Bills

A-1885 Brown. To provide for taxation of lands at 20% of valuation where such are used for a public water supply and made available for public recreational purposes and to exempt from taxation certified historic sites.

ACRS0 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-1799 Saxton, Snedeker, Markent, D.Gallo, Rys, Foran, Flynn, Kozloski, Doyle, Olszowy, Orechio, Kupperman, Newman. To provide for homestead exemptions and rebates for senior citizens, disabled, certain surviving spouses and for full reimbursement of cost to municipalities by the State. (Tax.)

S-1250 Maress. 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. (RFA)

S-1253 Maressa. To provide for notice to owners of real property contiguous to real property subject to municipal tax sales. (LPS & D)

S-1260 Maressa. To restructure the salaries of members of county boards of taxation. (C & MC)

A-1798 Hollenbeck, Vistocky, Otlowski. To provide optional homestead exemption to citizens over 65 years of age or permanently and totally disabled, or surviving spouse of a deceased citizen who received real property deduction, with annual incomes of less than \$8,000. (Tax.)

The weather on Mars is reportedly so bad you get the ideas some government bureau there must be tampering with it—Franklin P. Jones.

In Oregon a new law permits developer to contract with a city or county for construction and operation of multiple-unit housing. A developer may apply for tax abatement on property he owns. Or. the local government may purchase the land and resell to the developer who saves at least 20 per cent of the property taxes as payment. Developer must provide rent subsidies equal to 80 per cent of the property taxes as payment. Developer must provide rent subsidies equal to 80 per cent of the property tax on up to 40 per cent of the units when the housing is completed. Real property used for housing is property tax exempt provided developer continues to comply with the agreement.

DUES ARE DUE

Dues for 1976-77 are now being accepted. I am sure you all know our fiscal year is July 1, 1976 to June 30, 1977.

Please consider this notice and the form following your official voucher. If you pay your own state association dues please send it to me. This applies mostly to Affiliate and some Associate members. Regular members dues are usually sent to the county association treasurer with your county association dues, then the county association treasurer forwards the state dues to me. Thank you for your cooperation.

MEMBERSHIP REQUIREMENTS

Section 1. The following shall be eligible for regular membership:

Assessors and all other members of the assessor's staff holding the C.T.A. certificate

Section 2. The following shall be eligible for associate membership:

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

Section 3. The following shall be eligible for affiliate membership:

Persons representing the Tax Departments of Corporations or Companies and to persons engaged in the practice of law or appraising real estate and personal property where their practice includes property tax matters or representation of communities whether municipal, county or state.

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