

New Jersey



Assessors



MEMBER
International Association
of Assessing Officers

Bulletin

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Follow Up On Hudson County

In our last issue the Bulletin editorialized on the new Administrative Code in Hudson County, where, under the Faulkner Act the Freeholders were relegated the duties and power of controlling the assessor and his office.

We asked questions that remained unanswered, mainly, would the Chief Assessor, appointed by the Administrator, be our (assessors) boss or would we still be governed by the County Board of Taxation and the N. J. Division of Taxation?

In an endeavor to find a clarification of this point, the Hudson County Board of Taxation wrote to the N. J. Attorney General's Office for an official opinion.

That office responded by saying in part that "the powers of a county's chosen freeholders with respect to a county board of taxation remain strictly limited by statute. They are to approve the appointment of clerical assistants by the board, to fix, within limits, the salary of the board's secretary and assistants, to provide space for the transaction of the board's business and the safekeeping of its records and to furnish necessary supplies to the board, and to defray travel expenses of the board's members and its secretary.

"For these reasons, it is our opinion that the provisions of the Hudson County Administrative Code which purport to establish an office with substantive authority over tax assessments and the transfer to the office functions conferred by statute upon the County Board of Taxation are beyond the statutory authority of a governing body and are therefore legally without force and effect."

However, County Counsel Harold Ruvoldt, Jr. said the Attorney General is wrong and has misread the new county charter law.

Said Ruvoldt, "If the Attorney General desires to challenge the county code he will have to file an appropriate (court) action."

More to come.

Farmland Assessment Law Effective

George W. Luke, Rutgers University Professor of Agricultural Economics and former member of the Middlesex County Board of Taxation, has concluded a study that finds the farmland assessment law effective in keeping some farmland from development.

He said the Act has been a positive force in maintaining open space and in slowing the movement of land out of agriculture.

Luke helped draft the Farmland Assessment Act which was approved as an amendment to the N. J. Constitution in 1963.

Luke said the study also showed a growth in uniformity of farmland assessment among the various types of municipalities over the previous decade.

THE TAX ASSESSOR IS OUTSIDE—
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LEGISLATIVE NEWS



As you read this report, the State Legislature may or may not have completely resolved the complete tax reform program.

For the benefit of information, these are the 16 bills that comprise the tax package.

S-877 (cap on State spending)

S-1546 (Tenant tax relief)

S-1593 (Supplemental appropriation.)

S-1594 (Revives transfer and benefits and emergency transportation tax acts).

SCR-141 (Commission on efficiency in governments).

A-1330 (Homestead credit).

ACR-140 (Deduction of income).

A-1513 (N. J. Gross Income Tax).

A-1663 (Revenue Sharing).

A-1761 (Sales tax exempt business machine).

A-1764 (Distribution of replacement revenues).

A-2131 (Tenants rebate).

A-2134 (Tax convention).

A-2136 (Self-district of A-1513 on 6/30/76).

A-2137 (Credit for attendance in post-secondary schools).

ACR-100 (additional rebates for senior citizens, disabled & spouses).

(Legislative action on other bills appear elsewhere in this bulletin).

I know that many of the assessors throughout the state have received inquiries concerning the property tax rebates. However, at this writing, nothing in the way of guidelines has been formulated by the Division of Taxation as to how the rebate programs will be administered. After analyzing all of the sixteen proposals, those dealing with the property tax rebates will have the most effect on the administrations of the assessors office. It is hoped that the Association of Municipal Assessors will be asked to provide some input when these guidelines are being formulated.

At the last meeting of the assessors held in Rutgers on Thursday, June 24, 1976, there was much discussion concerning the mounting legal cost of assessors involved in litigation arising from their duties as assessors. You may also recall that I stated that the association was pursuing

the passage of A-1843, which provided that the cost of this litigation be borne by the municipality. Through the efforts of Manny Frangella, Assessor for the City of Linden, and Sal Pollina, our Legislative Aide, we were successful in having this bill moved out of the Municipal Government committee for Assembly action on Wednesday, June 30, 1976.

On Thursday, July 22, 1973, Sal Pollina was successful in getting this bill on the boards for Assembly action only to have it withdrawn by the bill's sponsor, Assemblyman Joseph Chinnici, who stated that there were changes that should be included in the bill in order to enhance its passage. At this writing Sal Pollina and I are trying to find out what these amendments are in order to insure that this bill is again put on the boards for action at the August 2nd session of the Assembly. I am hopeful of attending this session with other members of the legislative committee.

As you may have already noticed, the legislature is moving toward summer adjournment and any legislation that we can move now will allow us to turn our attention to other legislation when the legislature reconvenes on September 13, 1976. I sincerely hope that the income tax program, which has stalemated the passage for many good proposals, will be totally resolved in order that the legislators can pay more attention to these proposals. I also urge all assessors to make known to your area legislators in both houses of your concern for the successful passage of A-1843; S-1283 and the newly proposed amendment to Ch. 361, L. 1975 (bill numbers will be furnished later).

George C. Harraka, Chm.

ASSEMBLY NO. 2065

The objective of this bill is to improve the recruitment of qualified tax assessors. The problem of recruitment has become particularly severe since the enactment of P. L. 1967, c. 44 (C. 54:1-35.25 et seq.), which established a system of mandatory certification for tax assessors.

The bill grants any borough operating pursuant to borough law, the same discretionary authority as is available to other municipalities operating under N. J. S. 40A:9-146. Any such borough will henceforth have the authority to determine, by ordinance, whether the office of assessor shall be an elective or an appointive office.

SMA



(The following are parts of a speech given by Claire Young at the Rutgers Seminar).

The S. M. A. Committee, under the leadership of Alfred Greene, one of their charter members, welcomes the opportunity to present the narrative appraisal case study at Rutgers this June. As you may know, candidates for the

SMA designate must be holders of the CTA, also must have been members in good standing of the Association of Municipal Assessors of the State of New Jersey for three (3) years and must have directly worked as an Assessor or in an Assessing office for five (5) years.

While a written examination is required in some instances, all candidates must submit two (2) narrative appraisals satisfactorily written before the SMA Designate is awarded.

Some Assessors believe that an Assessor need not have the skills required for the presentation of a narrative appraisal. The response from the SMA is—he definitely should! This is particularly true when he must respond to an appeal on the assessment of income producing property since this marketability depends upon income capability rather than bricks and mortar.

Those who seek to challenge the Assessor's values do so without the onus of the uniformity principle which "burdens" the Assessor, and while we have all listened many times to Equity Funding and other devices, we must think in terms of the general economic capabilities, and the "Straight Line" method of arriving at capital value.

This challenge requires greater knowledge of the financial statistics of the particular jurisdiction as well as of the county or region in which the property is situated.

Assessors' opponents, who specialize in making appeals, most times come to an appeal hearing with an impressive dossier of supporting statements for a value greatly below our judgment and they may present the Assessor with an amended version of figures previously discussed during or a few minutes before the interrogation begins It is our hope that assessors will be so familiar with the written appraisal form that they are able to interpret without hesitation or minutes of delay

Candidacy for S.M.A. requires a narrative appraisal on a residential property. This written appraisal will require a greater emphasis on the description of the structure and its surroundings

There are many articles written on the preparation of written appraisals. We will distribute the booklet which Harley Hesson and his Committee devised to help S.M.A. candidates. At the end of the Case Study you will receive a booklet prepared by the American Institute of Real Estate Appraisers which you will find interesting and helpful and which goes into the material in great detail.

Any authority on written appraisals will follow very similar outlines. They will stress:

1. Neatness, economy of words, neutrality of position.
2. Your letter of transmittal.
3. The purpose of the appraisal and limitations.
4. The summary of value correlating the three approaches to value.
5. Complete detailed description of the subject.

If you follow any of these outlines you should produce a good appraisal.

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4A-4B GETS BREAK

The Assembly last month approved a bill, 78-0, that would allow municipalities qualifying for Urban Aid to offer commercial and industrial property owners up to five years of property tax abatement for improvements located in blighted or near blighted neighborhoods.

This compares to a bill offering homeowners tax abatement up to five years.

The new bill is broader than the one applying to dwellings because the homes must be more than 20 years old and the abatement is limited to \$4,000.

The commercial and industrial bill would grant a five year abatement for the full amount.

A bill was rejected in the Assembly that would have allowed the amount of home improvements, exempt from assessments for five years, to be increased from \$4,000. to \$10,000.

The bill, sponsored by Assemblyman Michael Adubato (D-Essex), fell nine votes short of the 41 needed to pass.

From Rutgers to Atlantic City

About 165 people attended the 23rd Annual Conference for Assessors at Douglass College, New Brunswick.

Concentrated case studies were held on basic and advanced capitalization along with classes on a detailed SMA narrative appraisal.

Special sessions were held featuring Sidney Glaser and Saul Wolf.

The important open meeting of the executive committee of the Assessors' Association was held on Thursday night, June 24.

In November all assessors should be headed for the Atlantic City Conference. More on that later.

LATE BULLETIN

Hearings on Wetlands Bill ACR-190 will have three public meetings to which all assessors involved are urged to attend the one nearest his home.

This will be the last chance to amend the Wetlands Act.

The meetings will be held at—

1. Vineland Municipal Building — August 10 at 10:30 A.M.
2. Ocean County College, Toms River — August 17 at 10:30 A.M.
3. Wayne Municipal Building — August 24 at 10:30 A.M.

Proposed Amendments To The Constitution & By-Laws

Underlined wording shows the proposed new wording. The use of the parenthesis shows the proposed wording to be eliminated ().

ARTICLE 3 — OFFICERS

1b (Amends Section 2 and Paragraph 9 of the November 1973 Amendments)

The Executive Committee shall consist of:

All Elected Officers

Twenty-one (21) Presidents or the elected delegate or the appointed delegate of County Associations under State Association Charter. The Past Presidents of the State Association provided they are currently serving as an assessor and are in good standing.

ARTICLE 4 — DUTIES OF OFFICERS

2b (Amends Section 3)

The Treasurer shall be the financial agent of the Association and shall send out all bills and membership cards. He shall receive all money paid into the Association giving a receipt for same, pay all approved bills by check, deposit all funds in an authorized bank and when required, submit to the Association a financial statement, the bank books and all cancelled vouchers and checks. In the event the Treasurer is incapacitated the President shall be authorized to sign checks.

ARTICLE 8 — DUES

3b (Amends Section 1 and Paragraph 15 of the November 1973 Amendments).

Annual dues shall be payable by each member in advance. Annual dues shall be determined for the various classes of membership by the Executive Committee following the Budget Committee recommendations and with the approval of the majority of the members present at the (Election) General Membership Meeting.

Green For Vice-President

Al Greene, Clifton assessor and past president of the N. J. Assessors Association, has been nominated for Vice President of the I.A.A.O.

Absentee balloting will be permitted at this election and all members will shortly be notified of the contest as Willis Holland of Iowa is running against Al.

When you are notified you MUST send a request for a ballot in order to vote.

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Ocean County Assessors Association

The installation of Officers Meeting of the Ocean County Association of Municipal Assessors was held on Thursday, February 19, 1976 at the Dock Inn, Waretown, New Jersey. Invocation was offered by Ralph Franke at 7:30 and the regular meeting was called to order at 9:00 P.M. by outgoing President Lorraine Effenberger. Lorraine made a brief speech thanking the Association for the opportunity to be President and also offered sincere thanks to everyone who aided her in her tenure. The installation of officers followed with Jim Anderson, State Vice President, administering the Oath of Office to the new officers, Vicky Mickiewicz (President), Joyce Jones (Vice President), James Cattanch (Secretary), and Len Turtora (Treasurer).

A plaque was given to past President Lorraine Effenberger, by our new President from all the members of the Association in thanks and appreciation for the work she performed in the past 2 years.

An Honorable Lifetime Membership was presented to Chester Holman, Secretary of the Ocean County Board of Taxation by the Association together with many thanks for his active and helpful membership in the past 18 years.

Respectfully submitted,
JAMES S. CATTANACH, Secretary

Become An S.M.A.

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



We haven't won the war yet but we won the battle. I use the word **yet** because we are still fighting.

In the May 1975 edition of the Assessors Bulletin One Man's Opinion deplored the financial crisis the cities were put in by carrying the burden of millions of dollars of exemptions.

To elaborate further, I could never understand why municipalities had to bear the cost of Senior Citizens and Veteran Exemptions.

To those of you who can recall, Veterans used to receive a \$500 exemption on real and personal property they owned.

Under the constitution of 1947, Article 8 Section I Paragraph 3, this exemption was continued but found to be inequitable because in some towns with a high tax rate this could amount to 30-40 dollars while with those with a low rate it proved negligible.

So, on December 16, 1963 Chapter 171 was enacted repealing the \$500 exemption in its existing form and substituted it with a flat \$50 reduction from the tax bill.

Meanwhile, Senior Citizens were receiving an \$800 reduction from their assessment. Chapter 172 laws of 1963 then repealed the \$800 and gave them \$80 off their taxes.

These laws mandated municipalities throughout the state to bear the cost of these exemptions. Local taxpayers had to pick up the bill for the deductions instead of its being borne by its author—the state.

A veteran claiming exemption must be a citizen and resident of New Jersey. The Constitutional and statutory language requiring a veteran or a widow of a veteran to be "a Citizen and resident of the State" refers to New Jersey citizenship and does not refer to the United States citizenship or a municipal citizenship.

Likewise, a statement on the Senior Citizen application form reads, "As of October 1, I was a citizen of New Jersey."

In both instances citizenship in the State is demanded but the municipalities are penalized.

Next door to me lives a fine neighbor who moved here from another state after the war. Although he received a bonus from his native state, New Brunswick taxpayers now have to share the cost of his \$50 exemption. Is this fair, or should the state pay for it?

Twenty per cent of the homeowners in New Brunswick

receive a senior citizen exemption, paid for by all taxpayers of the city. Shouldn't the state or perhaps the federal government pay for this?

Slowly, the thinking is changing to Trenton. A law was enacted in 1971 giving Senior Citizens an additional \$80 per year exemption. This is paid for by the state.

Now, under a new amendment tacked on the income tax plan, as of the fiscal year starting July 1976 the state will pay 50% of the Veterans' exemptions and 50% of the \$80 Senior Citizens exemption paid by the municipality.

As of July 1977 the state will pay all of the Senior Citizen and Veteran Exemptions.

According to Assembly Majority Leader William Hamilton, it was through the persistence of the State Assessors' Association that this amendment was pushed through.

Assemblymen Karcher, Gerewitz and others, realizing its legitimacy, also sponsored this move.

Onward and upward!

Lou Schick

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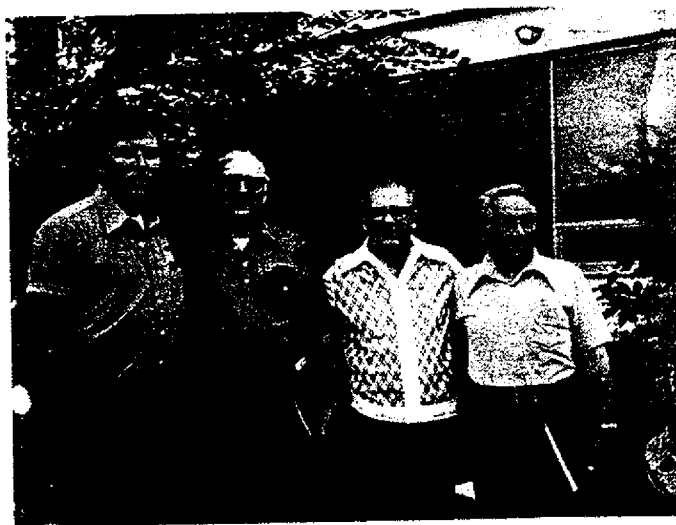


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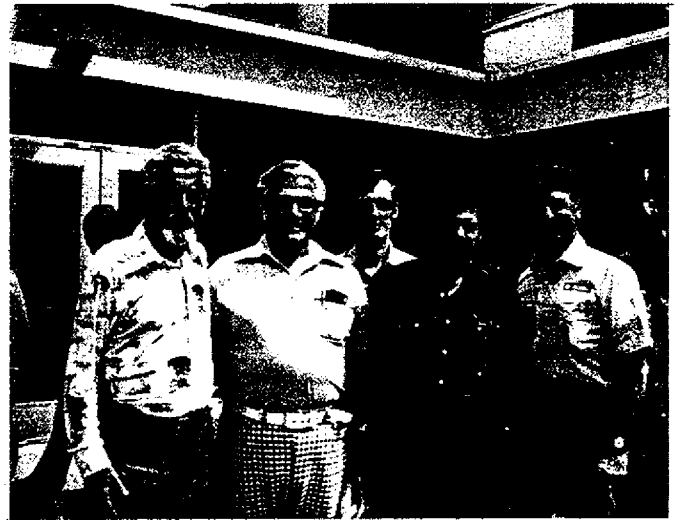
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Committee On Legislation

(Vice-President's Report)

This report will consist of a brief review and updating of the Committee's work since the beginning of the year.

The following items are not all inclusive but indicate the character and scope of the Committee's actions.

Letter dated January 17, 1976 from Sal Pollina to the Association of Municipal Assessors, attention of George Harraka, highlighting the Bills in the 1974-1975 session of the most importance to assessors and also listing the new leaders in both houses of the Legislature.

Committee meeting on February 5th reporting on 45 Bills.

Letter dated February 19th from George Harraka to all assessors, via the Tri-County setup, asking for input pertaining to improvement in assessing administration to be forwarded to the Office of Fiscal Affairs.

Detailed report dated March 1st of meeting of President Bailey, Secretary Crane, Legislative Aid Pollina, Committee Chairman Harraka and Fiscal Analyst for the State Legislature Deardoff with the Legislative Committee of the Assembly at the State House.

Committee meeting held March 25th at the City Hall in Orange.

Early part of April the Committee examined a package of Bills covering the shaping up of the Assembly's proposed income tax and constructive criticism was prepared by April 13th. The reference Bills were A-804, A-1330, A-1663, A-1713, A-1716, A-1738 and A-1739.

April 27th a meeting was set up with Lew Kaden by Sal Pollina and Messrs. Bailey, Crane and Harraka to work out an amendment to Ch. 361 (The 90% payment - 8% penalty law).

April 30th a letter was sent to Pollina by Harraka detailing action approved by the Association re certain bills then before the Legislature.

Letter dated May 4th from George Harraka to Mrs. Pearl Kerwin acknowledging three resolutions endorsed by the Somerset County Assessor's Association and suggesting procedure for moving legislation they were interested in.

Letter of May 10th from George Harraka to Assemblyman Van Wagoner referring to certain Bills made known to him by Mr. Polina that were coming up for action and stating the Association's recommendations and supporting reasons. These were specifically ACR-90 and A-1063, A-1536, A-1651, A-1653, A-1732, A-1851, ACR-130, ACR-142, S-653 and S-1015. George elaborated further on these bills at a meeting of the Assembly's Taxation Committee the following day. A detailed report of this meeting was made to President Bailey on May 12th.

Senate Bill 1377 granting a 90 day moratorium on Ch. 353, the Public Contracts Law, was signed by the Governor on May 11th.

The last meeting of the Committee was held on June 15th at City Hall in Summit when 48 Bills were reviewed.

Larry Hardy, Vice Pres.

ESSEX COUNTY OFFICERS

The Association of Municipal Assessors of Essex County installed the following officers at a meeting held June 25, 1976: President, Robert Petrallia, Irvington; Vice President, Peter A. Torre, Jr., Belleville; Secretary, Edward T. Coll, South Orange and Horace V. Terhune, Essex Fells and Caldwell, Treasurer.

Ed Coll

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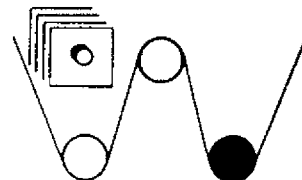
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Committee Action on Bills

At a recent legislative meeting attended by G. Haraka, Chm., L. Hardy, D. Petrocelli, B. Hobbs, C. Landi, C. Young and J. Murray.

The following bills were reviewed. An explanation of the code of committee is as follows; "H. O." (held over for further study); "A" approved; "O" (opposed); "N.A." (no action). It is to be pointed out that every bill filed for legislative action pertaining to property tax administration has been reviewed by the legislative committee at three meetings held since the present legislature went into session in Jan. 1976. Besides the previous report already submitted pertaining to the taxation committee hearings on the income tax proposals, the attached report is an undated report on other pending legislative proposals.

The legislative committee is waiting for the next scheduled hearing to be conducted by the taxation committee. It is expected that every proposal filed pertaining to property tax administration, will be reviewed by the taxation committee.

(NA) A-28—Credit by municipality for benefit assessments when benefit given by adjacent community.

(O) A-456—Provide compensation to municipality for tax loss where sewerage facility is located.

(NA) A-1045—Permits municipalities to institute court action to collect taxes unpaid for one year.

(A) A-1076—Permits moratorium on more exempt properties when there is an excess of 25% in a municipality.

(A) A-1077—Permits exemption of parsonage only when located in same municipality as house of worship.

(O) A-1126—Permits a taxpayer to claim a refund on taxes paid within a 5 year period with interest.

(NA) A-1281—Provides state aid to certain small municipalities whose population is dense and taxing capacity low.

(O) A-1334—Provides for the purchase of development rights of certain farmlands with green acres funds. (Already passed in the Assembly.)

(A) A-1536—Extends disabled veterans exemption to owner of condominium. (Released for floor action by taxation committee).

(HO) A-1651—Permits county wide revaluation. (Held over for further study by taxation committee).

(A) A-1653—Permits the apportionment deductions of veterans and senior citizens deduction from county cost. (Held over for further study by the taxation committee).

(O) A-1751—Repeal Ch. 2 L. 1975 (Condominium law) (Notified Assemblyman Burstein of the emphatic disapproval by the Assn. of Municipal Assessors).

(O) A-1798—Raises income limit for senior citizens exemptions from \$5,000 to \$8,000.

(O) A-1796—Exempts senior citizens from filing fees on appeals.

(O) A-1799—Permits homestead exemptions for \$10,000 or 50% of true value to senior citizens. (S-1399).

(O) A-1801—Provides for exemption of solar energy heating and cooling systems. (Held over by taxation committee for further study).

(HO) A-1843—Provides that municipality shall protect from financial loss and defray legal expenses of an employee involved in civil action arising out of his performance of duties.

(O) A-1852—Provides for property tax rebates for tenants.

(NA) A-1865—Provides for state aid to municipality for loss in taxes of major ratable who defaults in payment and represents at least 12% of revenue to be collected.

(O) A-1866—Provides a \$0.10 per \$100 tax on real property owned by the state to reimburse taxing districts for homestead exemption tax loss.

(O) A-1885—Provides for the reduction in taxes on lands used for public water supply when lands are made available to public for recreational use.

(O) A-1902—Enables municipalities to grant tax abatement in accordance to voter referendum of November 1975.

(A) ACR-90—Resolution proposing change for tax payments on coastal Wetlands. (Released by taxation committee for public hearing—same as A-1063)

(HO) ACR-130—Resolution extending tax deduction to persons occupying real estate under life estate or 99 yr. lease. (Held over by committee for study.)

(HO) ACR-135—Resolution calling for the application of a municipal service charge on all land owned by exempt corporations. (released by the committee for public hearing).

(O) ACR-164—Resolution extending tax deduction to single or widowed female aged 62.

(NA) S-420—Change "Freeze" act to read 3 yrs. for residential and 2 yrs. for others.

(A) S-1250—Proposes that the assessor need not make a physical inspection of property when using certain information to determine full and fair value of property.

(O) S-1267—Extends tax deduction to surviving spouses 55 yrs. or older with income not exceeding \$5,000.

(NA) S-1280—Extends tax deduction to buildings used for historical societies on lands owned by a non profit corporation (approved by Senate.)

(A) S-1283—Denies right of appeal to owner of income producing property who has failed to provide the assessor with pertinent information thereto (approved by the Senate).

(A) S-1351—Establishes a full time Tax court abolishing the Div. of Tax Appeals.

(A) S-1352—Permits the bypassing of County Tax Bd. if request for reduction exceeds \$5,000. (Approved in concept only.)

(O) S-1339—Same as A-1799.

(O) S-1402—Restores Residency Law.

(O) SCR-117—Resolution permitting the enactment of a homestead exemption and permits municipalities to grant tax abatements.

(O) S-913—Provides Tax Abatement increase.

(O) A-1530—Provides Tax abatement increase.

(A) A-1924—Lieu of tax for public water supply.

(A) S-1495—Repeals municipal land use law pertaining to farmland.

(A) S-1498—Excludes woodland from farmland assessments.

(O) ACR-109—Provides homestead rebates.

(A) A-1962—Removes 8% penalty on tax appeal rebates.

(O) A-1961—Permits increase in tax abatement from 4000 to 10,000.

(A) A-1536—Provides disabled vet exemption for condo ownership.

(A) A-1483—Prevents tax exemption extension to non exempt users.

Become An S.M.A.

BERRY NEW ASSESSOR

Mr. Edward Berry, CTA has replaced Joseph W. Garger CTA as Assessor in the Township of Washington, Bergen County. Mr. Berry formerly was Tax Assessor for Dumont.

EXEMPTION COMMITTEE

Robert M. Schwarz, Deputy Attorney General, has written the following letter to President Bill Bailey.

"Governor Byrne's Cabinet Energy Committee is considering various means to encourage the use of solar energy heating and cooling systems in New Jersey. One possible method being considered is the property tax relief provided by the above-referenced legislation.

Burt Ross, Administrator of the State Energy Office, who also serves as Executive Director of the Committee, has suggested that I write to you in your capacity as President of the Tax Assessors Association and solicit your views on the practicability of the proposed property tax relief.

The bill is based on a statute recently enacted in Colorado. In Colorado, solar heating and cooling systems are assessed at five percent (5%) of actual value. In Section 2 of the proposed bill, the percentage of actual value has been left blank and will be determined after the fiscal impact of the legislation has been estimated.

I would appreciate your comments, criticisms and suggestions on this matter so that the Cabinet Energy Committee can make an informed decision as to whether or not to recommend the bill for Administration endorsement. Please reply at your convenience."

The letter was turned over to the Exemption Committee and resulted in these recommendations:

1. On any building containing solar energy heating and/or cooling a minimum assessment should be permitted for a conventional heating and/or cooling system.
2. Any sales or properties containing a solar energy heating and/or cooling system should be non-usable in the Director's sales ratio program.

This approach to the proposed bill should provide the proper incentive for installation of solar energy systems without penalizing the taxing districts in assessments. Exclusion of such properties from the Director's sales ratio program should minimize distortion of sales ratio.

John A. Gausz, Chairman

Letters To The Editor

Dear Lou:

The Division of Local Government Services has reviewed Chapter 361 of P. L. 1975 as you requested. They have informed me that an amendment is currently being prepared in conjunction with the Division of Taxation. This amendment would change the law to state that the interest penalty to municipalities would begin only after the appeal has been settled. This would incorporate the beneficial provisions of the law with the desired revision. It is expected that the matter will be finalized before the law is effective on January 1, 1977.

I will keep you informed of any subsequent developments.

Department of Community Affairs

Howard J. Goldberg

Executive Assistant

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Executive Board Meeting



The Semi-Annual Executive Board meeting of the Association of Municipal Assessors of New Jersey was held on June 24, 1976 at Rutgers University at Hickman Hall. The meeting was called to order at 7:30 P.M. by President William Bailey.

The minutes of the April 8, 1976 meeting was approved as mailed.

Vice Presidents Reports:

John Corliss: President Bailey has attended all the County Board Secretaries & Commissioners meetings. There have been many discussions of the new appraisal manual, the revision of the property record card and the standardization of the County Petition of the Appeal Form.

Constitution & By-Laws: Chairman Dann presented some minor changes to the Constitution & By-Laws to be acted on in November.

Public Relations: Chairman William Birchall reported over 200,000 copies of the brochure "Assessment Topics" have been ordered by various districts. Plans are being discussed for a booth in Atlantic City in November.

James Anderson: A 409 was signed into law June 7, 1976. This will postpone Chapter 123, until 1978. (Known as Chapter 33, Laws of 1976).

Manual Committee: Has had many meetings with the Division and the Jacobs Company and are still working on the revisions.

Wetlands: A very comprehensive report has been turned into President Bailey, the report is to be forwarded to Assemblyman Van Wagner for drawing up new legislation in this area.

Assessor Placement: We are having trouble in the elect-districts in getting replacements. At the present the only way is by a special appointment by the Governor.

Assessors Advisory: The Harry Schuman appeal case is covered in a later report.

Condominiums: No Report.

Gloria Cross: Codification: Have received many requests for case decisions and many new judgements were received and codified.

Farmland: Several meetings have been held on the woodlands, speculators, blueprint report concept, S.3054 Municipal Land Use Law as it relates to Farmland Assessment.

Assessor-Collectors: It was agreed that the committee should not deal with legislation. It was agreed that an up to date listing of new owners should be in the extended tax duplicates. A letter from Director Glaser will be sent to the County Boards and the data processing centers.

Jay Longfield: Awards, Chairman Michiewicz has held several meetings to date formulating guidelines for the Al Weiler and Norm Harvey Awards and Russ Wilson Awards.

March & Chowder: The annual outing will be held on July 29th, at the Woodlake Country Club in Lakewood. There will be fishing, tennis, swimming and golf followed by a cocktail hour and dinner.

Atlantic City Conference: Union County is host county for 1976. The Burgundy Motel will be where the hospitality room is located.

Pat Corbett: Next issue of the Bulletin will be in August. Any input to the bulletin must be received by July 20th. Anyone who took pictures at Hyannis Port, Lou

would like to borrow. (Pictures, that is.)

Northeast Conference: Was held at Dunfey's Mass., May 16th thru May 20th. The weather not to good, but the conference was good. Forty-four from New Jersey were in attendance.

I. A. A. O.: Twenty Four new members from New Jersey as of May 31st. The 42nd Annual Conference will be held in Atlanta, Georgia, Oct. 17 to 20, 1976. At the present, New Jersey has membership just under 300.

Courtney Powell: Education: Sub-Committee has been formed to re-write the syllabuses for P.T.A. I and II, and Real Property Appraisal, plus the committee is looking into new courses.

E. D. P.: Cards have been mailed to all assessors to correct their mailing address for the master file and possible directory listing.

Larry Hardy: Sales Ratio: No recent meetings due to the turmoil in Trenton. However, will hold a meeting very shortly.

Exemptions: It was reported that total disabled Tax Exemptions have increased from 235 in 1971 to 724 in 1974, and there should be more specific certification for the Assessor to work with.

President William Bailey, made a verbal report on his various activities the first six months of this year, and problems that he has been confronted with and on some of the problems that have been resolved. He also spoke on the right to know law; re: the property record cards.

A Resolution was unanimously adopted, supporting Al Greene for Vice President in the I. A. A. O.

Pursuant to Article 3, Section 1A the following have been appointed and elected to serve as a Nominating Committee for the State Association of Municipal Assessors.

John Murray, Chairman	Margaret Jeffers
Municipal Building	City Hall, Room 11
Millburn, N. J. 07041	Jersey City, N. J. 07302
Patrick Corbett	Olaf Fostvedt
City Hall, Room 309	27 Upper Lakeview Ave.
Camden, N. J. 08101	Ringwood, N. J. 07456
Charles Grayson	Ackley O. Elmer, II
Willow Street	2000 Shore Road
Belle Mead, N. J. 08502	Linwood, N. J. 08221
Ken Beck	Leo Morris
54 Washington Street	Municipal Building
Toms River, N. J. 08755	Hopatcong, N. J. 07843
Richard Dann	
City Hall, Delaware Ave.	
Woodbury, N. J. 08096	

The offices to be filled at the election meeting are the following: President-Elect, and three Vice Presidents.

Currently there is no President-Elect. The three Vice Presidents holding these offices are the following: Gloria Cross, Lawrence A. Hardy, and Patrick Corbett.

NOTE: This is corrected from the letter sent of June 28, 1976.

It was moved and seconded by Bertman Brown and Ken Beck respectfully to have Saul Wolfe enter in the Harry Schulman appeal case in behalf of the State Association and all of the Assessors in the State. If Saul is able to enter the case the cost will be \$5,000.00. In that we do not have this in our budget, it was also moved and seconded, that we request each assessor to donate \$10.00 per Assessor to cover the cost.

The budget for July 1, 1976 to June 30, 1976 was duly adopted. Copy of budget is on a separate sheet in the minutes.

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

NEW BILLS

A-2018 Hamilton, Froude, Bornheimer, VanWagner, Herman, Stewart, Kavanaugh. To provide that the deferment of payment of farmland assessments for local improvements is optional, in place of mandatory, with the governing body.

ACR-113 Spizziri and 31 other Sponsors. To amend the New Jersey Constitution, after referendum, to increase to \$7,500 from \$5,000 the maximum income to qualify senior and disabled citizens for real estate tax deductions.

A-1525 Lipman, Dodd, Orechio, Imperiale. To temporarily prohibit contracts for revaluation of real property in first class cities with population in excess of 300,000.

A-2026 Adubato, Brown, Cali, Scanlon, Shapiro, Hawkins, Owens, Codey. To temporarily prohibit contracts for revaluation of real property in first class cities having a population in excess of 300,000.

S-1536 Imperiale. To increase from \$4,000 to \$10,000 the assessed value of home improvements which would qualify for a five (5) year property tax exemption.

A-2037 Ewing, Kavanaugh, Dorsey, Rys, Kupperman, Olzowy, Littell, Hurley, Doyle, Newman. To exempt senior citizens from paying filing fees upon filing a petition for appeal of a senior citizen's property tax deduction.

A-2039 Ewing, Rys, Kavanaugh, Dorsey, Kupperman, Olzowy, Fava, Littell, Hurley, Chinnici, Doyle, Newman. To exempt senior citizens from paying filing fees upon filing petitions of property tax appeal on the assessed valuation of their property.

ACR-115 Spizziri. To amend the New Jersey constitution, after referendum, to authorize the Legislature to set the amount of the property tax deduction and income limitation for disabled persons and senior citizens' property tax deduction.

A-2065 Herman, Stewart. To provide that the office of as-

essor shall be either an elective or an appointive office as may be provided by ordinance.

A-2078 Owens and other Sponsors. To delay the revaluation of real property in first class cities having a population of more than 300,000.

A-2072 Martin, Markert. To provide that contracts for establishment of sewerage facilities between two or more municipalities shall contain provisions for apportionment of real estate losses by a municipality in which the facility is located.

A-2068 Adubato and 1 other Sponsor. To provide for a two year moratorium on municipal revaluation of real property for use of local assessor.

A-2013 Contillo, Visotcky, Flynn, Burns, Martin, Rand, Adubato, Perskie, Kozloski, Owens, Foran, VanWagner. To provide a \$5,000 homestead exemption for citizens and residents of this state and a \$10,000 exemption for senior citizens or for those less than 65 years of age who are permanently and totally disabled and to surviving spouses.

A-2104 Contillo, Visotcky, Martin, Flynn, Burns, Rand, Adubato, Cali, Kozloski, Gorman, Owens, Foran, VanWagner. To permit municipalities to enact ordinances providing homestead exemptions for citizens and residents of this state.

A-2131 Baer. To ensure benefits of any property tax deductions would be provided tenants as well as homeowners.

A-2133 Contillo. To provide homestead exemptions for citizens and residents of the State in the amount of \$5,000 of true value or 4% of true value whichever is lesser applicable to property taxes payable on or after January 1, 1977.

S-1546 Garramone. The "Tenants' Property Tax Rebate Act"; to provide tax rebates for certain residential tenants where State school aid reduces local property taxes.

S-1558 Parker. To authorize emergency municipal appropriations for updating of previous revaluation program at county direction.

I. A. A. O. THIRD INTERNATIONAL PROPERTY TAX SYMPOSIUM FRANKFURT, GERMANY, SEPT. 6-10, 1976

Association of Municipal Assessors of New Jersey

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