

# New Jersey



## Assessors

## Bulletin



MEMBER  
International Association  
of Assessing Officers

Vol. 15, No. 4

November, 1976

### Assessors To Meet In Atlantic City

The program for assessors at the New Jersey League of Municipalities Convention this month is as follows:

Topic: REAL PROPERTY TAXATION—HAS NEW JERSEY ARRIVED AT A SOLUTION?

Wednesday, November 17

1145 A.M.—Pennsylvania Room No. 3—Dining Floor, Haddon Hall. S.M.A. Luncheon

Chairwoman: Mrs. Claire Maxwell Young, S.M.A. C.T.A. Assessor, Tenafly

Moderator: Sidney Glaser, Director, State Division of Taxation

Guest Speakers: Hon. Richard Van Wagner, Chairman, Assembly Taxation Committee; Hon. Albert Burstein; Hon. William J. Hamilton

2:00 P.M.—Pennsylvania Room No. 3—Dining Floor, Haddon Hall

Chairman: William T. Bailey, C.T.A. President, Assessor, East Brunswick. Business Meeting

Committee Reports

Special Reports

ELECTION OF OFFICERS

Thursday, November 18

9:30 A.M.—Ocean Lounge—Mezzanine Floor—Seaside

Guest Speaker: Sidney Glaser, Director, State Division of Taxation

TAX REFORM AS IT EFFECTS THE ASSESSOR

2:00 P.M.—Teakwood Hall—Lobby Floor—Lafayette

Chairman: William T. Bailey, C.T.A. President, Assessor, East Brunswick

BUSINESS MEETING

PRESENTATION OF AWARDS

INSTALLATION OF OFFICERS

GUEST SPEAKER

### Seeking Annual Updates

Six Columbus, Georgia, property owners are trying to force the city to assess every piece of taxable property each year.

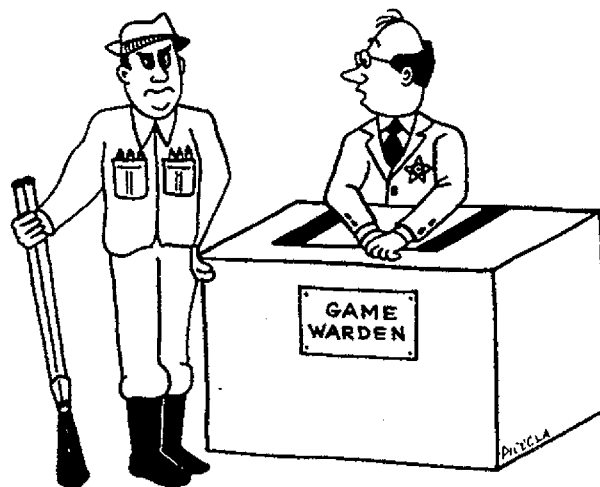
The group is seeking at least a temporary restraining order to prevent the city from collecting any further taxes under the current assessment system.

A spokesman for the group said that under the current system only 25 percent of all taxable real property is assessed each year. He said the group hopes to secure a permanent injunction against the city to force a review of each piece of property every year to assure fairness.

### Assembly, No. 2203

INTRODUCED AUGUST 11, 1976, by Assemblyman VAN WAGNER, Referred to Committee on Taxation.

STATEMENT—This bill proposes to provide payments in lieu of taxes for State property to pay municipalities for the local services provided to that property.



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## Legislative Report



I cannot recall at any time in the past when the Assessor's office was in such turmoil.

I say "turmoil" because of the recent addition of new duties for the "creature of the legislature" also known as the assessors, who at a time when his office is most concerned with statutory programs such as, added and omitted assessments, new exemptions,

tax appeals, reassessments, or revaluations, and the preparation of the next year's tax list and duplicates, is now asked or mandated to implement a Homestead Rebate Program that has no conclusive answers to the many questions concerning qualifications under those provisions set forth in Ch. 72 L. 1976.

Assessors have found themselves in a situation that, because of the lack of available funds needed to implement this rebate program, it's success appears to be questionable. It has already been brought to the attention of Director of the Division of Taxation, the Local Property Tax Bureau, and many numbers of the State Legislature, that because of the recently enacted law holding a 5% cap on budgets, programs such as the Homestead Rebate, the Tenants Pass Through Law, the \$4000 Tax abatement program, The Uniform Building Code reorganization and the Municipal Land Use Law, face a serious threat to their successfulness. Since all of these laws take effect in 1976, the cost of these programs will have an effect on many municipal department budgets and they will find it an impossibility to stay within the confines of the 5% cap.

At a meeting of the Executive Board of the New Jersey Assessors Association, the situation was brought to the attention of Assemblyman Doyle of Ocean County who in turn said he would make the members of the legislature also aware of it. It is certainly hoped that all assessors continue to make known this situation to their area representatives.

To update all the doings in the Legislature, I wish to report that at the last session on October 7th, the assembly passed and sent to the Senate A-1843 whose passage is being sought by the Assessor's Association. This bill mandates that legal fees be paid by the municipalities in the event of litigation, involving municipal officers.

Sal Pollina, our legislative aid stated that he would contact the Senate as he did in the Assembly in moving this bill when the Senate reconvenes on November 8th. I urge all assessors to join in the push.

Somewhere in this newsletter, is a resolution that will be presented to the League of Municipalities by the State Assessors Association. This resolution petitions Senator Dunn to allow a representative or representatives of the Assessors Association to be a member or part of any commission proposed by him in SR 30 to overhaul the tax appeal procedure. The Association feels that since the Assessors are an integral part of all appeal procedures, they would be the ones to provide important input that could result in the enactment of beneficial legislations.

The legislative committee, with Sal Pollina, will be awaiting the next meeting of the taxation committee with the hope of moving those proposals which would provide better Property Tax Administration. Petitions for help in moving this type of legislation should be forthcoming soon.

## Ratio Affects Oregon Assessments

Starting Jan. 1, 1976, the director of the Department of Revenue is required to order changes in assessed values of all locally assessed property if the overall county ratio varies by more than five per cent from 100 per cent of true cash value. In addition, the director is required to order changes in assessed values of locally assessed property to bring a class of property to 100 per cent of true cash value when the deviation is more than 10 per cent.



Having fun at Rutgers.

# NEW BILLS

SCR 127—Russo. To increase the income limitation in order to qualify for a senior citizens' tax deduction from \$5,000 to \$8,000.

(RFA)

A 1902—Perskie. To enable municipalities which have blighted areas to grant tax abatements for the reconstruction and rehabilitation of such areas. (Tax.)

ACR 164—Orechio, Dennis, Burgio, Kean. To amend the New Jersey Constitution to grant senior citizens' property tax deductions to single or widowed female citizens and residents 62 years of age. (Tax.)

S 1475—Merlino. To increase from 21 months to 24 months the minimum tax delinquency time prior to initiation of in rem foreclosure proceedings; to require written notice of complaint to property owner where possible. (RFA)

A 1961—Dorsey, Albanese. To permit municipalities to determine that its residential neighborhoods are endangered by blight and to increase the assessed valuation of home improvements which would qualify for a 5 year tax exemption to \$10,000 from \$4,000. (Tax)

A 1962—Spizziri, Markert, Rys. To delete the requirement for payment of 8% interest on refunds resulting from tax appeals. (Tax.)

A 1980—Bassano, McDermott, Foran, Weidel, Albanese, Orechio, Curran, D. Gallo, Olszowy. To lower the rate of interest a municipality would have to pay taxpayers who receive refunds on appeal from 8% to a rate equal to ½ the rate charged on delinquent taxes. (Tax.)

S 1498—Dumont. To exclude woodland from qualifying for farmland assessment except where the land constitutes part of a tract of at least 5 acres in addition to the woodland which qualifies for assessment under the Farmland Assessment Act. (RFA)

S 1503—Merlino, Wiley. To provide a procedure by which the difference between anticipated aid and full entitlement would be allocated between property tax relief and school budget adjustments under the Public School Education Act of 1975. (RFA)

ACR 109—Hamilton, Van Wagner, Kean, Brown. To amend the New Jersey Constitution, after referendum, to provide a homestead rebate or credit for senior citizens, disabled citizens and their surviving spouses. (Tax.)

ACR 171—Weidel, Foran, Albanese, Kean, McDermott, Snedeker, Saxton. To amend the New Jersey Constitution, after referendum, to permit senior citizens, the permanently and totally disabled and surviving spouses to receive an additional homestead tax rebate or credit. (Tax.)

ACR 110—Saxton, Hurley. To amend the New Jersey Constitution to authorize a homestead statute restricted to senior citizens and permanently and totally disabled. (Tax.)

S 1399—Hagedorn, Parker, McDonough. 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. (RFA)

S 1426—Parker, Vreeland, Dodd, Orechio, Buehler, Bedell, Cafiero. To exempt "solar energy heating and cooling systems" from local property taxation. (RFA)

SCR 137—Bateman, Parker. To authorize referendum to amend the New Jersey Constitution to provide additional homestead rebate or credit from local property tax for senior citizens, certain surviving spouses and the permanently and totally disabled. (RFA)

A 2147—Karcher. To reduce to 75% the real estate taxes due and payable on appeal and to allow an 8% penalty to be paid only on delinquent rerunds. (Tax.)

A 2179—Adubato and 2 other Sponsors. To increase the assessed

value of home improvements which could qualify for a 5-year tax exemption from \$4,000 to \$10,000. (No Ref.)

A 2198—Yates, Barbour. To grant pro rata real property tax deductions to senior citizens based on the number of days remaining in the tax year on the day which they attain 65 years of age. (Tax.)

A 2203—VanWagner. To provide for payments in lieu of taxes on State property and to repeal R.S. 54:4-2.1 and 2.2 (Tax.)

S 1665—Merlino. To provide for payment of present and prior (if any) homestead rebates to property owners no longer delinquent in tax payments. (RFA)

S 1672—Dugan. To eliminate the direct cash payment of homestead rebates to the taxpayers and substitute a credit against property tax owed by the taxpayer. (RFA)

S 1678—Feldman. To require each municipality to mail homestead tax rebate claim forms to taxpayers within 21 days of the effective date of this act. (No Ref.)

A 2213—Gallagher, Croce, Rand, Schuck, Gorman, Gewertz, VanWagner. To permit the Director of Taxation, at the request of a county board of taxation, to extend the time within which such board must hear and determine appeals. (No Ref.)

A 2248—LeFante, Herman. To extend the deadline for filing applications for homestead property tax rebates from November 1 to December 1. (Tax.)

A 2250—Herman and 58 other Sponsors. To shift the administration of the Homestead Exemption Act from the local assessors to the State so that it will be administered by the Division of Taxation in conjunction with the Gross Income Tax Act and to appropriate \$130,000,000. (No Ref.)

A 2251—Burns, LeFante, Burstein, Hamilton, VanWagner, Martin, Brown, Owens. To shift the administration of the Homestead Exemption Act from the local assessors to the State to be administered by the Division of Taxation in conjunction with the Gross Income Tax Act, and to appropriate \$130,000,000. (No Ref.)

S 1684—Maressa. To permit a county board of taxation to apply to the Superior Court for an order to extend the time within which it is required to hear and determine tax appeals. (No Ref.)

S 1689—Merlino. To shift the administration of the Homestead Exemption Act from the local assessors to the State to be administered by the Division of Taxation. (RFA)

A 2209—Kozloski, Karcher, Van Wagner. To eliminate the direct cash payment of Homestead Tax rebates and to substitute a credit against property tax owed by the taxpayer. (Tax.)

A 2226—Spizziri, Rys, Markert, Curran. To extend the definition of widow under the law which entitles veterans and their widows to deductions from their property taxes, to include all spouses of veterans, widowers as well as widows. (Tax.)

S 1704—Garramone. To provide for the payment of a single homestead rebate in April of each year based on property taxes

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## Break For City-Based Industries

Assemblyman Stephen Perskie (D-Atlantic) and Senate Majority Leader Joseph P. Merlino (D-Mercer) stated they would ask the Senate Revenue, Finance and Appropriations Committee to combine their separate legislation which would grant tax advantages to industrial property owners.

The legislation would let cities offer tax abatement as an incentive to improve their facilities and attract new industries. At present, this advantage is already given to residential properties owners who improve their dwellings providing they are in blighted areas.

The proposal would make industries eligible for tax abatement, the nature of which would be subject to individual negotiation with the city.

Improvements to existing plants would be exempt for a five year period, depending on the type of local ordinance adopted by the municipality covering the commercial properties.

## Association of Municipal Assessors of New Jersey Awards

### AL WEILER AWARD

"Education"

Would be given to a C.T.A. who is now or has been active within the last two years and excelled in the field of education of fellow assessors.

### NORMAN HARVEY AWARD

"Literary"

Would be given to the Assessor who has excelled in the writing of articles, regarding our profession.

### HUMANITARIAN AWARD

"Heroic Deeds"

Would be given to the Assessor who has excelled in the betterment of mankind.

### RUSSELL T. WILSON AWARD

"Miscellanea"

Would be conferred to the C.T.A. who has the ability to reach and affect areas of general government, as well as the public to the benefit of the assessing profession.

\* \* \*

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## Wetland Sales

Any municipality having wetland sales, kindly return the information to: Robert J. Cantrell, Tax Assessor, Brick Town, New Jersey 08723.

\* \* \*

To win constantly, to be always successful and never meet failure are almost sure ways of developing arrogance, coldness and hardness.

\* \* \*

A bore is a fellow who opens his mouth and puts his feats in it.



Frank Napies, Claire Young, Ken Beck, Walton Salmon, at a meeting.

# 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

### OFFICERS

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### EDITORIAL BOARD

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 William Birchall, Jr.

## Executive Board Meeting



An Executive Board Meeting of the Association of Municipal Assessors of New Jersey was called to order at 1:00 P.M. at Beacon Manor Motel by President Bill Bailey.

President Bailey introduced Assemblyman Doyle of Ocean County who spoke on A1330, the Homestead Rebate.

He said three relative bills were introduced to the Legislature: A2248—Extends the filing date from November 1 to December 1 and A2250-A2251—Shifts the administration from local assessors to the State Division of Taxation.

It was the general opinion of the Board, after discussion, that they could best administer the Homestead Rebate but pointed out they felt they should be compensated with extra help and additional money, somewhere in the neighborhood of at least \$1.00 per line.

Henry Ditmars and Sam Temkin, Local Property and Public Utility Branch, were also in attendance and spoke on how to administer the Rebate in its present form.

President Bailey urged all assessors to support the Essex County Assessor's Fund in behalf of Joe Reilly's son who became paralyzed by a diving accident this summer.

He also requested that all Assessors donate \$10.00 to the State Legal Fund. Checks are to be made out to - Association of Municipal Assessors of New Jersey Legal Fund - and sent to Charles Taylor, 1104 Ringwood Avenue, Pompton Lakes, N. J. 07442.

A Committee, chaired by Al Greene, is reviewing the IAAO Code of Ethics. All suggestions are welcome.

Election of Officers for President-Elect and three Vice-Presidents will be held Wednesday, November 17 at 2:00 P.M. in the Pennsylvania Room #3, Haddon Hall. Those nominated are: President-Elect: Joseph Crane (Deptford-Gloucester), Vice-Presidents: Gloria Cross (Mount Olive-Morris), Laurence Hardy (New Milford-Bergen) and William Birchall (Hainesport-Burlington).

### Committee Reports

Audit-Budget: Chairman Richard Dann reported the books have been audited up to June 30, 1976 and found correct.

Assessors-Collectors: Chairlady Gloria Cross reported on a joint meeting held on September 20 and attended by Director Sidney Glaser. The discussion was mainly on the Homestead Rebate.

S.M.A.: Chairlady Claire Young confirmed that Hon. Richard Van Wagner and Hon. Albert Burstein and William Hamilton will

be speakers at the SMA luncheon on Wednesday, November 17.

Farmland: Chairman Charles Greyson reported his committee is reviewing the farmland assessment (Woodland).

Codification: Chairman Louis Pisacane reported they have had many requests for judgments of county, state and appellate decisions.

Pipeline: Chairman Olaf Foslveldt reported the committee is in favor of A1262 and A1007 which would price the lines per lineal foot with a maximum depreciation of 50%.

Exemption Committee: No report.

Sales Ratio Committee: No report.

Legislation Committee: Chairman George Harraka reported this committee has been busy reviewing 37 bills on taxation.

The meeting was adjourned at 4:15 P.M.

Joe Crane, Secretary

\*\*\*

He who cannot forgive others breaks the bridge over which he himself must pass, for everyone is in need of forgiveness.

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## Awards Committee Candidate Requirements

1—To qualify for any award, the candidate must be a member of the Association of Municipal Assessors.

2—Nominations can be submitted by anyone—a fellow member of the Association; the County Association; the Tri-County Associations; the Mayor or governing bodies; or by the Awards Committee itself.

3—Nomination should contain at least a brief description as to the reason you feel your candidate should receive said award. (a resume)

4—Candidates may be required to submit to the Awards Committee a more complete description describing his/her qualifications.

5—The same award cannot be given to any individual more than once.

6—All nominations must be in the hands of the Awards Committee Chairman on or before October 15th.

7—The Awards Committee will meet, review the nominations, and make a decision on or before November 1st.

8—Nominations must be submitted each year as they will not be retained from year to year.

9—The Awards Committee does not have to present an award, if in their opinion, there is not a deserving or qualified person.

## IN MEMORIAM

Fred Fiore, 70, former tax assessor for the City of Newark for 40 years, died Wednesday, October 20.

A graduate of Rutgers University, he retired only this month.

## Association Commends Sen. Thomas Dunn

The Association of Municipal Assessors of New Jersey on September 28, 1976, in Executive Session, unanimously passed the following motion:

The Association of Municipal Assessors of New Jersey wish to commend Senator Thomas G. Dunn for his concern and initiative in the proposal that a Special Senate Committee be charged with the responsibility of the study of procedures pertaining to tax appeals that the present problems may be resolved, and that the taxpayer may be better served directly, and also as he is affected by the costly delays experienced by municipal bodies.

We support S.R. 30 and its objective and petition Senator Dunn to invite a representative, or representatives, of the Assessors Association to a continuing attendance so that as the deliberations proceed there will be an opportunity for comment upon details, as they develop, which would affect the Assessor as the municipal officer who is in the front rank in the appeal procedure.

\* \* \*

The federal government owns the largest share of property in Oregon that is exempt from taxation—\$8 billion. Next is state-owned property and property owned by school districts, cities and counties. Total taxable value in Oregon is about \$32 billion.

\* \* \*

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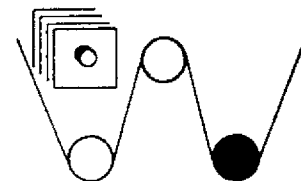
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## It Happened In Mount Olive . . .

An elderly couple in their mid 60's came into the local assessor's office.

Upon listening carefully to the customer's requirements for a new home, that it be small, with a small lot and little maintenance because their present home was too large and her husband could no longer cut grass or shovel snow, the assessor suggested that "they might consider a condominium."

Whereupon the woman angrily retorted that they no longer had a birth control problem and what did that have to do with buying a home anyway . . .

Both the assessor and woman looked at each other puzzled while the husband was hysterical.

Gloria Cross

## More New Bills

A 2245—Shapiro, Codey, Brown, Owens, Scanlon, Perkins, Jackman, Esposito, Perskie, Hawkins, LeFante. To provide for homestead tax rebates in increasing amounts as the local tax rate increases. (Tax.)

S 1697—Zane. To provide that homestead tax rebates be granted as a credit against the tax liability under the Gross Income Tax Act. (RFA)

S 1702—Dumont. To eliminate the direct payment for homestead exemptions under the Gross Income Tax Act and to provide for a credit against property taxes. (RFA)

\* \* \*

By every step we take toward making the state the caretaker of our lives, by that much we move toward making the state our master.



Lorraine catches a big one at the outing.

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## Assessor's Legal Fund



The "Assessor's Legal Fund" was established at the semi-annual meeting of the Association of Municipal Assessors, June 1976.

How was the fund established? The Executive Board of the Association met prior to the semi-annual meeting for approval of the budget. As part of the discussion, the Schuman case vs. City of Long Branch was discussed.

This case is where the courts awarded Schuman damages of \$5,000 to be paid by the mayor, administrator and council, personally. They are all appealing the court decision to the Appellate Division. Schuman, knowing that it would cost money and he did not have tenure and would not be reappointed, decided not to enter into the case. As a matter of fact at this late date, if the Association wanted to enter the case we would have to petition the court. The Executive Board reviewed the case and it was their opinion to seek permission to enter the appeal. This is a landmark case and if upheld would benefit all assessors. Let it be known that Schuman had Saul Wolfe, the Association attorney, throughout the case. It was the Board's recommendation that the Association's attorney be used whenever possible. With this in mind, the Executive Board recommended we proceed in the case and establish an "Assessor's Legal Fund," not only for this case, but any other case that would be in the interest for all assessors.

This fund would be separate from our dues and strictly donations from each and every member. The donation would be \$10.00 per member. It could be paid to their individual county association and turned over to the state treasurer for deposit. This would allow every county association to keep a record of who donated to the fund. It was also noted that associated and affiliated members also can donate. Another reason for a separate fund is that some municipalities pay their assessors dues and with this being separate there can be no questions asked. The treasurer, Charles Taylor, has set the fund up in a special savings account. Only those that donate to the fund can derive the benefits if help is needed by them. With this in mind, the Executive Board went to the general membership and those present voted in favor of the proposal.

How will the fund work? First of all it was recommended to use the Association's attorney by the individual assessor. The reasoning for this is that many cases our attorney has already researched the problem and has the answers. Of course, those wishing to hire their own attorney will not be denied benefits from the fund.

The assessor that thinks there might be a problem should first contact the Advisory Committee, President of their county, President of the Association and the Association attorney, stating the

potential problem or problems. This should be done immediately. As the case goes on, the assessor should keep the committee informed. Upon review with the assessor and his attorney, the Advisory Committee will make recommendations to the Executive Board for their final approval. All monies expended would be made to the attorney for the assessor upon presentation of a bill.

The Advisory Committee presently has three members and a vice-president in charge. Each member is responsible for seven counties. The Committee will be reorganized by the President to consist of eight members, one from each tri-county, one from the Conflict of Interest & Ethics Committee and a vice-president in charge. With expanding the Committee, the Committee becomes better working and affords each assessor an equal opportunity.

Finally, let's hope the fund will never have to be used, but if it is needed it is nice to know it is there. Also, if the fund is used up, the Executive Board will review and make further recommendations to the general membership.

Let all members get behind this fund.

Bill Bailey, Pres.

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