

New Jersey



Assessors

Bulletin



MEMBER
International Association
of Assessing Officers

Vol. 16 No. 1

February, 1977

PRESIDENT'S MESSAGE



Over a year ago the Association of Municipal Assessors bestowed on me the honor of serving as its President which I accepted. I would like at this time to review this past year.

One of my goals was to have more members become involved. I asked for volunteers to serve on committees and the response was gratifying. More of our members served on more committees than ever before contributing time, talent, and effort for the betterment of the Association. There was renewed activity at all County Association and Tri-County meetings.

A Conflict of Interest and Code of Ethics Committee was established and today, through the work of this committee, we have adopted a strong Conflict of Interest and Code of Ethics. This can only help add stature to our profession. This committee is a standing committee and will continue to review and revise where necessary. Any assessor requesting a review of any potential conflict or ethical problem will be heard by the committee with everything being held in strict confidence.

The "Legal Fund" was established which I have expanded on in the previous issue of the Bulletin and the Atlantic City Convention. You will hear more and more about this during this year.

A Liason Committee was set up between the Assessors and Collectors and many mutual problems have been resolved.

Legislation wise there has been greater respect for assessors' knowledge and opinions by all legislators. They are frequently requesting input on proposed bills and administrative problems and we now know our opinions are
(continued on page two)

ANOTHER REBATE CONTEMPLATED

Although S-1768 failed to pass the Assembly by six votes, Assemblyman Harold Martin (D-Bergen) expects the bill to have the required votes at the next session.

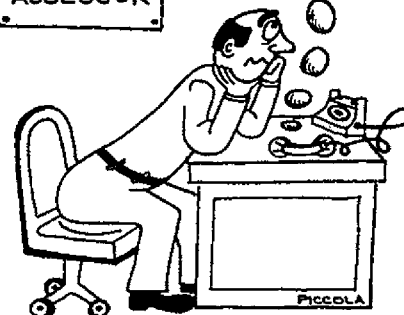
This bill would send \$179 million dollars in the form of a property tax rebate to all owners in districts that had not anticipated state aid for their school districts.

The money is part of the \$750 million raised by the income tax package to fund public education. Many school districts didn't include full state aid in their budgets and raised the money in taxes.

Under the bill, the rebate would be forwarded to municipalities who would then send the checks on to property owners on May 1, five weeks before the primary.

Opponents of the bill say this is a political ploy and discriminates against people who pay rent.

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PRESIDENT'S MESSAGE

(continued from page one)

being given proper consideration. The Taxation Committee of the Assembly and the Revenue and Appropriation Committee of the Senate have opened the doors of their committee meetings. Time and time again the legislators have shown great respect to the assessors' viewpoints.

Cooperation from the Local Property and Public Utility Branch of the Division of Taxation and the Director's office is apparent. There have been quarterly meetings with the Director and myself and I have never attended these meetings alone. There was always another member of the executive board present. These meetings have improved a better understanding of our problems and that of the Director.

Representation to the Cooperating Committee of County Board Commissions and Secretaries has been meaningful. Mutual problems have been discussed with the assessors' opinions being part of the final decisions. Our Association also sends notices to the President of the County Board Commissions and Secretaries of our meetings. They also receive a copy of our minutes.

Education has shown significant progress. The complexity of the assessing profession has called for wider and deeper knowledge. More attention was given to case studies with the basic courses still being maintained. Our programs have included instructors other than assessors to get the other side's points of view. We will continue to progress in education offering modern, up-dated methods of arriving at market value.

Our Bulletin has served a very active part in disseminating information. Articles in the Bulletin are there for your use and education. The Bulletin has become the most vital tool of our Association to keep all people informed. If you have anything that might be of value, submit the information to the editor and it will be printed.

Finally, I can say it has been a very good year for our Association. I want to congratulate all assessors and their staffs on their work on the "Homestead Rebates." This proves again there is no task too big for the assessor. The

legislators knew what they were doing when they gave the task to the assessors.

What is in store for 1977? We will still be the target for most taxpayers, including elected officers. I can foresee being an election year of not too many new laws enacted that effect the assessor, but we still have to be on our guard. We must stay unified because what affects one affects all.

I look forward to working with all in 1977 for the good of our Profession, and what is good for us is good for all the citizens in the State of New Jersey.

In closing, I want to say "Thank You."

Bill Bailey

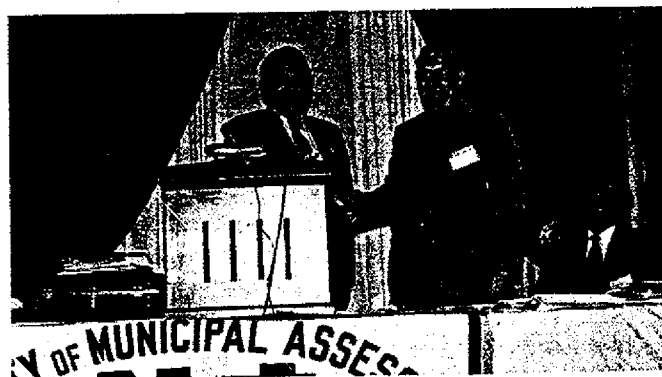
BILLS SIGNED INTO LAW

S-1684 OCR Chapter 114 Nov. 15

Permits 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 and gives an equivalent period of time to a property owner in which to file an appeal with the State Division of Tax Appeals.

S-913 3RD OCR Chapter 129 Dec. 21

Extends the senior citizens' tax deduction to a surviving spouse over age 65 of a deceased exemption holder and to the "permanently and totally disabled," applicable to the 1977 tax year and thereafter.



Bill Bailey and Joe Crane, President-elect.

Legislative Committee



Now that 1976 has become another page in history the Assessors Association did not fare too well in the Legislature as far as enactment of favorable legislation is concerned altho much progress was made in moving legislation toward enactment.

The year 1976 saw the enactment of A-409 (ch. 33 L 1976 postpone Ch. 123 till 1978) A-1330 (Ch. 72 L 1976 Homestead Rebate Act) and the enactment of S-355 & A-1902 (Exemptions and abatements on commercial & industrial property). Very recently S-913 has been signed into law by the Governor. This law grants deduction of \$160 to the totally disabled over 55 and also to widows over 55 of qualifying senior citizens—guidelines in implementing this law will be forthcoming from the local property tax bureau. As had been in past years, the income tax proposals had taken up most of the legislative time during 1976. Priority bills sought by the State Assessors Association had to be sidetracked along with other major proposals.

It is sincerely hoped that with the business of the election of the speaker of the house now completed, both houses can now settle down and move important legislation.

High on the priority list for the Assessor's Association are A-1843 (up for final vote in the Senate—this bill calls for the payment by the municipalities of any litigation) and S-1657 (up for final vote in the assembly—calls for an amendment to the 5% cap law).

These are not, however, the only priorities sought for enactment by the Assessors Association. To-date, there are 128 bills pertaining to property tax administration filed in the Legislature for action; twenty-eight in the Senate and 100 in the assembly.

The Assessors Association has been advised that proposed legislation pertaining to Property Tax Administration should be reviewed and placed in priority order. On January 20, 1977, the legislative committee will meet to adhere to this advice in order that important legislation can be moved through the legislature with the help of Sal Pollina and, hopefully, Gil Deardorff.

Of all the 128 bills already filed, the following appear as the bills that the legislative committee should recommend.

In the Senate

S-420—Reducing the "freeze" act to two years on residential property.

S-1250—The use of a sales price to determine fair value without physical property inspection.

S-1283—Deny right of appeal on income property unless requested information by the assessor be furnished by the appellant (already out of committee).

S-1495—Amending land use law pertaining to farmland.

S-1498—Amending Farmland Assessment Act pertaining to Woodland.

S-1769—Payment in "lieu of taxes" on state owned property.

SR-30—Creation of special committee to overhaul tax appeal procedures.

In the Assembly

ACR-90—Determining valuation of Wetland.

ACR-142—Enact laws to impose service charge on exempt properties.

A-1063—Determining valuation of Wetland.

A-1077—Allowing exemption of only one parsonage.

A-1483—Denial of tax exemption on property leased for private use.

A-1843—Defraying of legal expenses by a municipality for employees involved in litigation.

A-1962—Deletion of 8% interest on tax appeals.

A-2147—Amending the 8% interest on tax refunds.

A-2203—Payment in "lieu of taxes" on state owned property.

A-2269—Off-set loss of property tax of certain tax exempt properties.

After examining the above mentioned proposed legislation it could very well be said that all should be treated with the same high equal priority. However, it is hoped that whatever the priority is, the legislative committee through the combined efforts of both Sal Pollina and Gil Deardorff, they and the Legislative committee will be successful in moving all of these proposals toward a successful conclusion during this session of the legislature.

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ASSESSOR'S REFRESHER COURSE

The Bureau of Government Research and University Extension Division of Rutgers—The State University of New Jersey are sponsoring review sessions for the courses, Property Tax Administration, Real Property Appraisal I, and Real Property Appraisal II, in preparation for the State Certified Tax Assessors Examination.

This class is open only to those who have applied to take the State Exam on March 19, 1977.

Satisfactory completion of Property Tax Administration, Real Property Appraisal II are prerequisites for enrollment.

The tuition for this course is \$35 which includes a \$5 non-refundable registration fee. Please make checks payable to Rutgers—The State University.

Class will be held on Tuesday and Wednesday, March 8, 9, 15, 16, 1977 in room 211 of Hickman Hall, located on the Douglass College Campus, New Brunswick, 7:30-9:30 p.m.

Persons wishing to enroll for the course may register by mail, or they may register at the first session of the course.

Early registration is advisable due to a limitation upon the class size. Persons expecting to enroll at the first class should bring a check or voucher and are urged to call the Department of Government Services during the day to determine whether registrations are still open. Final registration is completed at the first class session. Please report a few minutes early.

No registrations are permitted after the second class session. The University reserves the right to cancel any course if there are insufficient enrollments.

Further details may be obtained by calling or writing the Department of Government Services, Building 4053, Kilmer Campus, Rutgers University, New Brunswick, New Jersey 08903. Telephone (201) 932-3640.

HOMESTEAD REBATE CHANGES

Senate Majority Leader Joseph Merlino (D-Mercer) sponsored a bill making a few changes in the homestead rebate program.

The Senate approved it 32-0 and an almost identical bill is before the Assembly.

The major change would allow homeowners to receive their April rebate if their property taxes were paid by February 1 and receive their October rebate if their taxes are paid by September 1. Presently, all taxes must be paid by December 31 in order to receive the rebate.

Other changes would allow homeowners living in two, three or four family dwellings to receive a full rebate and also proposes that if taxes are delinquent when the rebate checks go out, they go to the local tax assessor who will use the check to reduce the delinquency.

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NEW YORK CITY PROPOSES TAX FREEZE

New York Mayor Abraham Beame proposes to limit city property taxes in an effort to restore business confidence in the city.

The current real estate tax of \$8.795 per \$100. of assessment has been partially blamed for the commercial exodus from New York.

A pledge to put a cap on real estate taxes, according to Beame, could be a major factor in restoring the city's financial recovery.

* * *

It's hard to keep anybody in the dark when you're burning the candle at both ends.

TENANTS REBATE

The Senate Revenue, Finance and Appropriations Committee has made several changes in the Tenants Rebate Bill, although they were not released for a floor vote.

One measure, sponsored by Assemblyman Byron Baer (D-Bergen) would increase the amount of property tax reduction landlords must pass on to tenants from 50 per cent to 75 per cent.

Baer's bill, already passed in the assembly, will require landlords to pass to the tenant any reduction in taxes caused by a revaluation or any reduction in local taxes caused by new ratables moved into the community.

The average tenant rebate is expected to be about \$40 a year but will vary, depending upon what part of the state you live in.

Association of Municipal Assessors of New Jersey

NEW JERSEY ASSESSORS BULLETIN

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ONE MAN'S OPINION



At a recent tax appeal the expert witness for the petitioner threw a slow curve when he opened up with the Inwood Method and the Band of Investment.

The only band I'm interested in is Guy Lombardo or Lawrence Welk.

But, of course, I'm not always right. Not always wrong, either,

contrary to the opinion of several taxpayers.

What is the Band of Investment?

According to the Assessors' Manual "this method requires analysis of actual market practices, utilizing the existing rates for 1st mortgages, 2nd mortgages and equity and the percentages each bears of the total investment."

There are many investors or speculators who "mortgage out" their investment. In other words, if the total investment is \$100,000. they borrow the entire amount through first and second mortgages and, in some cases, a third mortgage. They play with other people's money.

According to the Band of Investment theory, if an investor puts \$20,000 of his own money in a \$100,000. project, \$60,000. in a first mortgage and \$20,000. in a second mortgage, he might present a chart something like this:

Equity 8% X 20% equals 1.6%
 1st mortgage 9% X 60% equals 5.4%
 2nd mortgage 12% x 20% equals 2.4%

Interest Rate 9.4%

Here we see how there might be two similar buildings, both worth \$100,000. but one with no mortgage and the other with two mortgages and they would have different capitalization rates.

The one with no mortgage having a cap rate of 8% would be penalized as opposed to the one with mortgages having a cap rate of 9.4%

How can an assessor maintain uniformity when theories such as these, that were made specifically to protect the investor, make it impossible to do so?

Lou Schick

ANOTHER MAN'S OPINION

Because property owners have the right to appeal when their purchase price is less than the assessment—and likely to receive some reduction either by stipulation or hearing and judgement—it goes without saying that Assessors must assume an equal right to increase an assessment when the purchase price is more than the assessment. Since it is not the practice to lower the entire assessment list following one or more judgments favorable to the property owners, Assessors have justification to increase assessments, based on higher market prices, without having to consider a complete across the board Reassessment.

There is no excuse to lose assessed valuations because of lower market prices on the one hand and fail to gain assessed valuations due to higher market prices on the other hand. This see-saw action has to be balanced—it cannot hold for one and not the other. Each property has its own fluid value which can change direction drastically overnight, according to a buyer's desire and need at a given moment for that particular property. Look alikes and identical properties don't usually bring look alike and identical market prices at all; they should, but they don't!! Consequently, Uniformity in Assessments, while a desirable subject to discuss and think about, cannot be achieved in such a variable, un-uniform market, and so long as True Value is

(continued on page six)

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NEW BILLS

A-2284—Chinnici, Hurley. To provide for the payment of a sum equal to the loss of real estate taxes to a municipality caused by the location therein of sewerage plant facilities that serves other municipalities. (Tax.)

A-2263—Codey. To permit municipalities to adopt ordinances providing for property tax exemptions up to 5 years for the full value of improvements to multiple dwellings and the costs of converting other buildings to multiple dwellings. (Tax.)

A-2269—Van Wagner, Flynn. To authorize municipalities by resolution to grant tax abatements for projects which are or will be located in areas designated as areas in need of rehabilitation and to provide for in lieu of tax payments. (Tax.)

A-2302—Saxton, Snedeker. To provide homestead exemptions for resident shareholders in non-profit residential cooperatives. (Tax.)

S-1769—Lipman, Merlino, Martindell, Maressa, McGahn, Hughes, Musto. To provide payments in lieu of taxes for State property to pay municipalities for the local services provided to that property. (RFA)

S-1754—Bateman, Parker. To grant a homestead rebate on property the title to which is held by a corporation in which 90% of the stock is held by members of the same family who use the dwelling unit as a residence. (RFA)

A-2358—Van Wagner and 4 other Sponsors. To extend the homestead exemption to residents of non-profit corporations and mutual housing corporations which constitute entire municipalities. (Tax.)

A-2372—Yates, Costello. To grant qualified disabled veterans entitled to an exemption from taxation on a dwelling house to a tax credit of \$65 against the amount due under the Gross Income Tax. (Tax.)

A-2394—McDermott, DiFrancesco, Bassano. To provide for a tax revision convention. (Tax.)

S-1777—Maressa. To provide for reimbursement of expenses of members of county boards of taxation. (C & MG)

S-1789—Merino. To allow property tax exemption to widows of disabled veterans who were entitled to such exemption but who died before actually receiving it. (RFA)

A-2433—Yates. To provide that the total tax assessment of condominium property shall not exceed the assessment which would otherwise have been made against such property as a single parcel. (Tax.)

A-2440—Burststein. To increase the number of judges in the Division of Tax Appeals from 7 to 11 and to increase their salaries, to create a Small Claims Bureau and to provide for direct appeals to the Division of Tax Appeals where the assessed value exceed \$100,000. (J, LPS & D)

S-3032—Maressa. To permit all counties a five member board of taxation.

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REAL ESTATE DATA

According to a government report, real estate values in Essex-Morris-Union counties rose 60 per cent between 1970 and 1974 while the median annual income of homeowners rose 31 per cent.

(continued from page five)

defined as we know it.

Some property owners are convincing unsuspecting, timid Assessors and others that market prices have nothing to do with assessments, and that they are two different figures and the further apart the better—not for the Assessor of course or the Municipality's ratio, but for the property owner.

Fred Wille, Clinton

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DITMARS LAUDS ASSESSORS

At the November Atlantic City Convention, J. Henry Ditmars, Chief, Local Property & Public Utility Branch, commended the Assessors Association. We print the highpoints of his speech.

We have heard so many bad things about what you assessors do, and I feel that they are not true. This morning, I wish to dwell upon the good things that your Association has done during the past year. Some of them are as follows:

1. I would like to point out that the emergency meetings we have called on the 24-hour notice have been well attended by your representatives of this fine Association and much good has come out of these emergency meetings to help the Director with his problems.

2. The Assessors and Collectors Meetings have been most successful in solving day-to-day problems which confront both the assessors and the collectors.

3. Your EDP Committee has functioned well during the past year and has helped this Branch in formulating ideas and solutions to future problems.

4. Your Association's Manual Committee has been a considerable help to our people in getting the wrinkles out of the problems encountered in tying together the new Appraisal Manual.

5. Whether you know it or not, the Director has set up a Farmland Committee which meets once a month and has functioned very well.

To point out one specific instance where the results of their meetings has helped the Director, I would like to inform you that this Committee's actions on two legislative matters really came up with answers which helped the Director in making his decision.

6. Your Legislative Committee has functioned very well this year and deserves considerable praise for their efforts in keeping us informed of pending legislation.

7. There are other committees which meet from time to time with the Branch which are equally effective.

You might be interested to know that when the occasion calls for it, we do not hesitate to call the assessor involved in a specific problem and you might be interested to know that the help in this regard has been tremendous.

I would, also like to point out that when you assessors call us, we do our best to answer them as quickly and as efficiently as possible.

To conclude, we wish to thank you for your help during this past year and ask you to continue in the same fine professional manner which you have demonstrated in the past.

Thank you.

J. Henry Ditmars, Chief
Local Property & Public Utility Branch
* * *

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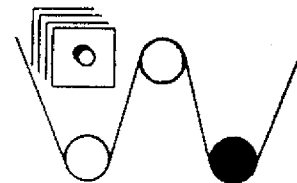
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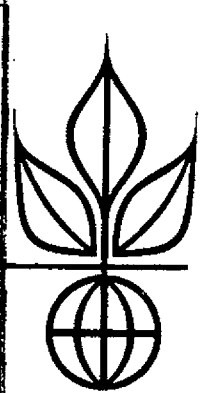
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Fouquet Wins "M" Award



Charles W. Fouquet, Assessor Parsippany-Troy Hills Township, has been presented the "M" Award by President Harry S. Shipp, Jr., at the annual business meeting of the IAAO held at the Peachtree Plaza Hotel, Atlanta, Georgia.

This award is presented to the member who has contributed the most to the promotion and recruitment of new members.

During the year 1976 Charles recruited forty three new members and won the grand prize, a trip for two to Hawaii.

This year Charles is out to break this record and if the grand prize is a trip to Asbury Park he is going to give it to his good friend, Sam Bafarah.



Speaker of the Assembly William Hamilton addresses the SMA function.

EXEMPTION STUDY COMMITTEE MEETING

January 20, 1977

MEMBERS IN ATTENDANCE: Smith, Murray, Fouquet, Muti (for Landis) and Gausz. Landi and Cantrell attended Legislative Committee meeting held at same time.

ITEMS COVERED WERE AS FOLLOWS:

100% Disabled Veteran Exemption—As a result of the income tax package the various veteran, senior citizen, surviving spouse and civilian 100% disabled deductions were funded by the state. Our committee wonders whether the pickup of the 100% disabled veteran deductions were overlooked by accident, or by design. We recommend that action be undertaken to have the state fund this 100% veteran exemption.

Blighted Area Home Improvement Exemption—Proposed change from \$4,000 to \$10,000. Our Committee is against this as long as the municipalities have to absorb this. We are against the further erosion of the tax bases.

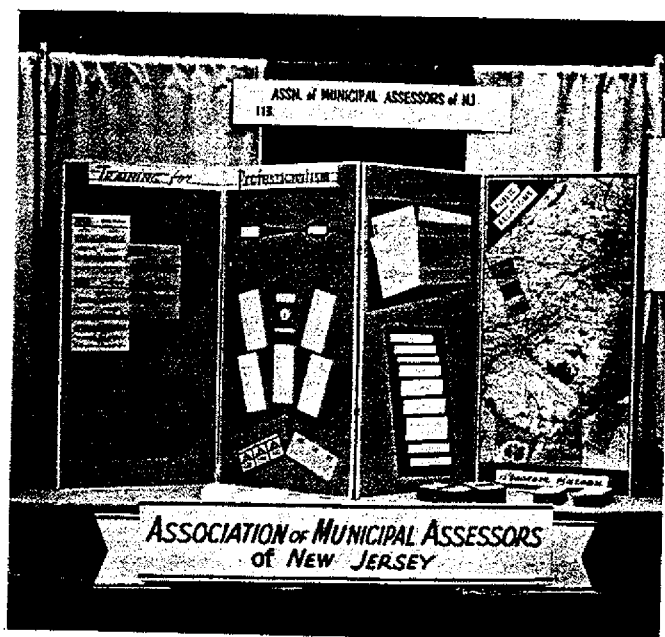
Exempt Property (in lieu of taxes)—Our Committee is in favor of any program of in lieu tax payments to municipalities and recommend that we encourage passage of any such legislation.

Solar Energy Improvements—We reiterated our stand on the proposed Solar Energy Exemption Bill. Our earlier recommendation indicated we are in favor of exempting solar energy equipment provided we are able to get the value of a conventional heating system in the property assessment. Present wording of proposed law does not read this way and should be amended.

Green Acres Tax Exemption Program (P L 1974 Chapter 167)—Although this was not discussed formally, C. Fouquet indicated his municipality's suit challenging the law is still pending.

Our Committee needs input from any one that has problems with exemptions, evidence of gross misuse of exemptions or any other thoughts on exemptions. We would suggest that the vice presidents funnel this request for input to the various County organizations. This input would be helpful in the operation of our committee.

John A. Gausz, Chairman



Assessors Display At Atlantic City

There is no manner of speaking so offensive as that of giving praise and closing it with an exception.

AWARDS

At the Thursday Afternoon meeting of the Association of Municipal Assessors of New Jersey, held at 2:00 P.M. on November 18, 1976, the Awards Chairman, Vicky Mickiewicz, presented the following awards:

Russell T. Wilson Award—George Harraka

George C. Harraka, Assessor in the city of Summit, is chairman of the legislative committee of the New Jersey Assessor's Association and has been a Certified Tax Assessor for five years.

Much of his time is spent in Trenton, on the phone, doing research, attending conferences and lobbying. He has been a tremendous credit to our Association and has brought respect from all points of the State. The people in the Legislature now call us for our opinions.

Humanitarian Award—John M. Conover

John M. Conover is the Assessor in the Boro of Somerville. He has been a member of the Somerville Rescue Squad for over forty years and has been cited for his service to the community.

A. E. Weiler Award—Joseph Krupinski

Joseph Krupinski is an instructor in assessing courses given by Rutgers University, lectures at Assessor's conferences and grades the SMA demonstration narrative appraisal reports, thus contributing to the betterment of the assessing profession.

He has been an Assessor in New Jersey for the past 21 years. In 1972 and 1973, he also served as Vice President of the Association of Municipal Assessors and also served as the State Representative for New Jersey for the International Association of Assessing Officers.

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INCREASE ON HOME EXEMPTION FOR REPAIRS SOUGHT

Bill A-2179, sponsored by Assemblyman Michael Aduabato (D-Hudson, Essex) passed in the Assembly by a 47-6 vote and was forwarded to the Senate.

The bill would raise from \$4,000 to \$10,000 the amount a homeowner could get as a tax abatement on repairs to his home. It would apply primarily to urban areas designated as "blight."

Aduabato said the bill would effect middle-class people who get no subsidies.

The bill would not make the five year tax abatement mandatory but let the municipality decide if they wanted to participate in the program.

Supporters of the bill said it would stimulate the building industry while opponents said that the homeowner who could afford to improve his house should be able to pay the added tax.

Tax Break For Solar Heated Homes

A bill sponsored by Assemblywoman Jane Burgio (R-Essex) has been released recently by the Assembly Taxation Committee that is designed to encourage homeowners to install solar heating systems.

The bill stated that property taxes would not be increased due to the addition of solar heating collector panels on a home.

TRI-COUNTY MEETING

A Tri-County meeting of Monmouth, Middlesex and Somerset counties will be held Wednesday, March 9th at the Don Quixote Inn on Route 34, Matawan, N. J.

Guest speaker will be Lester Alpaugh who will speak on "Forestry and Its Relation to Assessments."

Those interested please call Courtney Powell at 679-6621.

Cocktail hour will begin at 6:30.

BUSINESS PERSONAL PROPERTY TAX ON WAY OUT

Gov. Brendan T. Byrne signed a bill that will phase out the business personal property tax over a period of years.

The tax raised about \$78 million a year at the rate of \$6.50 per \$1,000 of original cost but under the new law all business equipment bought after Jan. 1, 1977 will be exempt from this tax. Thus, the liability under the tax will decrease as old equipment is replaced by new.

The Governor said the bill would stimulate business expansion in New Jersey.

The money from the tax had been used for state aid to municipalities and to make sure they did not suffer financial losses because of the repeal, Byrne signed a companion bill that guarantees the municipalities they will receive the same amount of money.

The bills were sponsored by Senate Majority Leader Joseph Merlino and Assemblyman Steven Perskie.

1977 COMMITTEES TRI-COUNTIES

Vice President—James Anderson, Ocean, Atlantic, Cape May; John Corliss, Gloucester, Salem, Cumberland; Gloria Cross, Hunterdon, Warren, Sussex; Jay Longfield, Union, Morris, Passaic; Courtney Powell, Monmouth, Middlesex, Somerset; Larry Hardy, Ed Coll, (Sgt.-at-Arms), Essex, Bergen, Hudson; and William Birchall, Camden, Burlington, Mercer.

Association Attorney Saul Wolfe, Newark, Essex.

Vice President in charge,—Gloria Cross, Mount Olive Morris

FARMLAND

Chairman Charles Grayson, Montgomery, Somerset; Vincent Maguire, Clinton, Hunterdon; Thomas Lawrence, Monroe, Middlesex; Ethel Yahnel, County Board, Middlesex; James Cattanch, Lacey Township, Ocean; Robert Housedorf, Asbury Township, Hunterdon; William Schoener, Woodwich Township, Gloucester; Leslie Freeland, West Milford, Passaic; John Coan, Lacey Township, Ocean; and Thomas Harraka, Wayne, Passaic.

S.M.A.

Chairlady—Claire Young, Tenafly, Bergen; Frank Naples, Clark Township, Union; Walter Salmon, Mt. Laurel Twp., Life Member; and Gene DiCavalcante, Scotch Plains Twp., Union.

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SPRING SEMINAR PROGRAM ☐

Sheraton Inn; East Brunswick, NJ
April 29 1-5 PM Economics of Prop. Tax
30 9-12 AM Round Table Disc.

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COMMITTEES

TAX COLLECTORS LIAISON

Chairman Margaret Jeffers, Jersey City, Hudson; Gloria Cross, Mount Olive, Morris; and Ben Jeager, County Board, Sussex.

Vice President in charge—Jay Longfield, Springfield, Union.

AWARDS

Chairman—Vicky Mickiewicz, Dover Township, Ocean; Ken Beck, Dover Township, Ocean; Edward Markowich, Clifton, Passaic; Claire Young, Tenafly, Bergen; Marie Connelly, Maplewood, Essex; Robert Ebert, Revaluation & Appraisal Service, Cedar Grove, Essex; and Clifford Ryerson, Vernon, Sussex.

MEMBERSHIP

Regular—Charles Taylor, Wayne, Passaic; Joseph Crane, Deptford, Gloucester; Ken Beck, Dover Township, Ocean; James Anderson, Point Pleasant, Ocean; John Corliss, Bridgeton, Cumberland; Courtney Powell, Old Bridge Township, Middlesex; Edward Coll, South Orange, Essex; Jay Longfield, Springfield, Union; Gloria Cross, Mt. Olive, Morris and William Birchall, Hainsport Township, Burlington.

Associate & Affiliate—Charles Fouquet, Parsippany, Morris and Louis Schick, New Brunswick, Middlesex.

CODIFICATION

Chairman—Louis Pisacane, Boonton, Morris; Carl Miller, Haddon Heights, Camden, Associated Member; Tom Harraka, Wayne, Passaic; Robert Smith, Hazlet, Monmouth; Randy Brokaw, Hamilton, Mercer and Local Property Tax Bureau Representative.

Vice President in charge—Courtney Powell, Old Bridge Township, Middlesex County

E.D.P.

Chairman—Randy Brokaw, Hamilton Township, Mercer; William Brewer, Raritan Township, Hunterdon; Patricia Webster, Waldwick, Bergen; Neil Cates, Jr., Franklin Boro, Sussex; Arthur Doglione, Upper Freehold Boro, Monmouth; Pearl Kerwin, Warren, Somerset; Bert-ram Brown, East Orange, Essex; James Mulroy, Long Branch, Monmouth and John Coan, Lacey Township, Ocean.

This will be a joint committee with Local Property Tax Bureau, data centers and appraisal companies having representatives.

EDUCATION COMMITTEE

Chairman—Kenneth Beck, Dover Township, Ocean; John Murray, Millburn, Essex; Edward Markowich, Clifton, Passaic; Robert Ebert, Revaluation & Appraisal Co., Cedar Grove, Essex; Lorraine Effenberger, Berkeley Township, Ocean; Ackley Elmer, Ventnor, Atlantic; Joseph Crane, Deptford, Gloucester and Charles Fouquet, Parsippany, Morris.

This committee will also be the Planning Committee for the June Conference.

PIPELINES

Chairman—Olaf Fostvedt, Ringwood, Passaic; Leo Morris, Hopatcong, Sussex; Joseph Buck, Edison, Middlesex; Frank P. Leone, Greenwich Township, Gloucester; Leland Harbout, Delaware, Hunterdon and Edgar Renk, South Brunswick, Middlesex.

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