

# New Jersey



## Assessors

## Bulletin



MEMBER  
International Association  
of Assessing Officers

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### Tax Appeal System Assailed



Residential property owners are not receiving "efficient and equitable treatment" by the State Division of Tax Appeals, according to State Senator Thomas Dunn, chairman of the Senate Special Committee on Tax Appeal Procedure.

After holding public hearings, Senator Dunn called for comprehensive reform of existing tax

appeal procedures.

He concluded that the State Division operates primarily for the benefit of large commercial properties and the residential property owners feel the impact of these circumstances in higher municipal taxes when large tax refunds are made, causing the tax rate to rise.

"It is an inadequate system and my personal basic premise is that homeowners are being ripped off by the state," said Dunn.

He found the appeals problem particularly acute in the cities where tax bases have been eroding for years.

Dunn commented before the Joint Appropriations Committee that "the system favors owners of highly valued property who are represented by skilled attorneys as against the average homeowners who are frozen out from taking appeals to the state level because of the cost of hiring lawyers."

Barbara McConnell, secretary of the division, disputed the Senator's comment by saying that it was "really a poor man's court."

The Division of Tax Appeals, staffed by seven part time judges, has a backlog of over 25,000 cases.

When Dunn charged that the system is used primarily by owners of large commercial properties, the Division

confirmed that 50 percent of all appeals came from properties assessed for tax purposes at more than \$100,000.

About \$300,000. is collected by the division in fees and the Senator said more than 80 percent of this comes from taxpayers appealing assessments of \$100,000. or more.

Although Dunn believes the division should be abolished, he recommended it be given more funds to operate more efficiently until a new system of adjudicating tax appeals is enacted.

One of the Tax Division Appeal Judges, John F. Evers, agreed basically with Dunn. He said the procedures were an "embarrassment and disgrace to the State of New Jersey."

There should be a special watch for taxpayers. It wouldn't tick—just wring its hands.



"The Bionic Man wants his 100% disability exemption."



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## HOW'S YOUR IMAGE?

Have you ever considered the impression your office presents to those you serve and the effect of this impression has on your credence as an Assessor?

Many times as we attempt to improve our relationship with our public, we may be doing ourselves a disservice by not reviewing enough aspects of our operation.

Beyond the normal considerations of accuracy, courtesy and promptness, there are several items which could affect the taxpayer's opinion of you as a public official. Some of these items may seem small and unimportant but may contribute to the ire of an unhappy taxpayer and to your aggravation.

How do you rate yourself on the following?

1. Appearance: The public may think that if your concern for their assessments is equal to your concern for your personal neatness, you may be a good target for an appeal.

2. Organization: Is your filing system good? Can you find what you need when you need it? Or do you look from heap to heap when you have to find a record? Maybe you will not find an important record needed for the defense of an appeal.

3. Consideration For Your Staff (if you have one): Use good management practice. Take care not to discipline in the presence of another employee or a taxpayer. Being a tyrant is not the way to win friends or get the job done.

4. Consideration For Your Taxpayers: Plan your inspection trips. Do not go from cow pasture or construction site to the carpeted home of a new resident without providing for not tracking the outside in. If you do not show care for their home, they will not care about your time, effort or opinion.

These are just a few things that come to mind, there may be others that are equally important. However, each of us should try to think about—and act on—those things that may be making our job more difficult than necessary.

Bill Birchall

Instruction ends in the schoolroom but education ends only with life.

## Edward Fitzgerald Honored

Edward Fitzgerald, a member of the Board of Assessors for Piscataway, has been honored at Bell Laboratories, Murray Hill, for his gallant effort in helping save the life of a co-worker.

On December 15, 1976 Fitzgerald ran into a smoke filled room, and led Miss Barbara Hoover to safety after tearing off her jacket which was splattered with hydrochloric acid.

Fitzgerald has been a technician at Bell for over 35 years.

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## LEGISLATIVE REPORT



The Legislative Committee met on Thursday, March 17, 1977 and a number of new bills filed in both houses of the Legislature were reviewed by the committee.

There were also items on the agenda brought up for discussion, the first being A-2147. This bill is considered a "must" since its primary purpose is to amend Ch. 361 P.L. 1975 which contained a clause calling for an 8% penalty

payment on tax refunds by municipalities as a result of a losing tax appeal. The amendment calls for the penalty payment to begin 60 days after final judgement is rendered.

Other "must" bills discussed were ones that are currently "half" way through the legislature. One bill is S-1495 which calls for a farmland amendment to the municipal land use law. It is hoped by the State Association that this bill will be up for final consideration by the Assembly in its first session after the Easter recess. The Farmland Committee, together with the Legislative Committee, has already asked for Assembly consideration on this bill.

Another bill is A-1843 which pertains to payment of cost of litigation by the municipality and is currently in the Senate Municipal Government Committee.

The Legislative Committee is making every effort to have Senator Greenberg, Chairman of the Senate Municipal Government committee favorably review this bill for Senate action.

Other items that were discussed by the Legislative committee were: Senator Dunn's commission hearing on SR-30 concerning tax appeals; the Mini-Tax convention scheduled for May 7th in Edison; and the newly filed Assembly resolution AR-3003, which authorizes the Assembly taxation committee to study and report on the problems of real property assessment, revaluation and equalization in the State.

If I may be permitted, I would like to offer my personal observations concerning the above mentioned three items. Bear in mind however, that these are my own personal observations and in no way represent the views of the Legislative Committee for the Association of Municipal Assessors.

Concerning the commission hearing on SR-30, and coming Mini-Tax convention, I've heard different apathetic comments that the results of these hearings will produce no significant change in Property Tax Administration and that assessors will continue to be plagued by the inequities contained in Property Tax Laws. My feelings on this is quite contrary, since I have been able to witness different instances which would lead me to believe that the results of all these hearings could be judged positive.

The reason is because of the current mood of everyone involved in Property Tax Administration, from the

Legislature who enact the laws to the administrators who implement the law.

There is no denying that this mood is one of reform or revision, whichever is applicable. It is reflected in the many proposals filed for consideration by the legislators. However, these proposals are only as valid as any contributory input offered and needed to strengthen these proposals. It has been stated many times over that it takes twice the time to have a law repealed or amended than it takes to have it enacted.

Concerning the hearings on SR-30, it could be the final analyzation of the input provided at this hearing by various witnesses will have at least one unanimous thought, this being that the tax appeal procedure is in urgent need of reform or revision. Everyone has been in agreement that the time between filing an appeal and adjudication is much too long and is now having a negative economic effect on the municipalities involved. I am hopeful, in behalf of the assessors, that this situation will be quickly resolved.

Concerning the coming Mini-Tax convention and AR-3003, my thoughts are; to the assessor, and to the municipal governing bodies, these could be two very important items.

With the thought in mind, that, "the local property tax is the single most significant source of public revenue in this state," every effort must be made by assessors and municipal officials in alerting the Legislature of any threat of erosion to this tax source.

Because of those who will be in attendance at the mini-tax convention, the opportunity will be there for anyone to contribute any input that could improve the administration of the Local Property Tax. It is also here, where an alarm can be sounded to any threat of an erosion to the Municipal tax base and we, as assessors, are the ones who can sound this alarm. This same opportunity will be present when the assembly taxation committee conducts their hearings on AR-3003, since they will be seeking this information.

It has been an acknowledged fact, that the assessors association has constantly sought legislative help in reforming some property tax laws.

After a hearing at the tax appeal commission words used there to describe the present system of Property tax administration would make it seem that the need for a revision is greater than ever. I've heard such words used by those in testimony as: archaic, disgrace, overburdened, unprofessional, unprepared, ambiguous and inconsistent. I strongly believe that only after the anyonym of these words begin to surface can implementation of the property tax laws can be applied uniformly as mandated by the Constitution of the State of New Jersey. The reason for this need of a change brings to mind an answer my son (who is a carpenter) gave me when I asked him if he could build something for me. He replied, "Dad, I can build anything. How good it will be depends on how good the tools and the materials are." "After all," he continued, "even a saw needs sharpening."

George C. Harraka, Chm.  
Legislative Committee



"This is Jackie Powell, future assessor, calling to take my CTA test."

Jacqueline, 2½ months old, is the daughter of Carol and Courtney Powell and between them Jackie is number ten child. Courtney is the assessor for Old Bridge.

## Cracking The Real Estate Code

Assessors read the "House for Sale" columns to keep in touch with the sales market. However, real estate has a language of its own.

Here are a few fine sounding phrases and what you may expect to find.

COLONIAL ..... Built prior to the second Eisenhower administration  
GRACIOUS COLONIAL ..... Same as above only priced \$5,000 more  
VICTORIAN ..... Drafty and cold year round  
COMFORTABLE ..... Small  
COZY ..... Teeny-weeny  
CUTE ..... Itsy-bitsy  
PIAZZA ..... Porch  
VANITY BATHROOM ..... Bathroom with table nailed to the wall  
CONVENIENT TO PARKING ..... Overlooks the A & P parking lot  
DESIRABLE CORNER ..... Corner  
ENTRANCE FOYER ..... Door  
ONLY 15 MINUTES FROM ..... Only 40 minutes from  
FAMILY ROOM ..... Basement equipped with a 100 watt light bulb  
MANY EXTRAS ..... 1st owner left behind rags, coat hangers, and a bottle of cough syrup  
NEEDS FIXING UP ..... Leg of bathtub above, protrudes through kitchen ceiling below  
SEEING IS BELIEVING ..... Seeing is believing  
Sydney E. Margolin

In seeking to improve tomorrow, it is our duty to remember where we have been and reflect on where we are.

## June Educational Program

The Annual June Educational Program held at Douglas University will be from Tuesday, June 21 thru Friday, June 24.

Three courses will be offered. 1. Capitalization Course presented and coordinated by Ackley Elmer; 2. Advanced Capitalization Course presented by Jon Brody, MAI and coordinated by Lorraine Effenberger; 3. Narrative Appraisal of a Shopping Center, presented by Robert W. Hendricks and coordinated by William Bailey.

Thirteen tables will be set up Wednesday afternoon, each table having the capacity to seat 6-10 persons. The subjects for each respective tables are: Tax Appeals (Joe Crane), Farmland Assessment (Chas. Grayson), Vacant Land (Marriot Haines), Cooperatives and Condominiums (Ackley Elmer), Revaluations (Anthony Panaro), Public Utilities Assessments (Rudolph Kuser), Tax Maps (Ivan Haftkowycz), Single Purpose Properties (Chas. Feminella), Wetlands (Robert Cantrell), Real Property Appraisal Manual (Harris Adams), Legislation (George Harraka), Public Relations (Lorraine Effenberger), Exemptions (Chas. Fouquet).

## NEED A SPEAKER?

Remember the Association's Speakers Bureau when a group in your area needs a speaker and you are unable to fill the need. Refer the group to the Speakers Bureau for a qualified Assessor speaker. Contact Claire Young, Tenaflly Assessor to arrange for a speaker.

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# 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



The plight of an assessor sometimes leaves something to be desired.

Taxpayers often make no effort to conceal their emotions with constant criticism motivated by their personal or political ambitions.

Their lack of objectivity stamps irreparable moral and mental damage.

The assessor's attempt to conform to the teachings of the Manual and Handbook are futile and frustrating

and the result of a tax appeal can leave an assessor imbued with a permanent feeling of bewilderment.

Take, as an example, N.J.S.A. 54:4-23.

This states that all real property shall be assessed as of October 1 of the preceding year.

54:4-23 does not ask an opinion. It is stating a fact—property must be assessed on October 1 so why are sales after that date permitted as evidence in court? Rule 16:8-23.100 of the Division of Tax Appeals, revised August 1, 1959, says in part "no rule may be relaxed or suspended that embodies a statutory requirement."

I've heard of cases where a sale, two years after the assessment date, was accepted as evidence in an appeal.

This was one judge's opinion. But, why two years? What if another judge accepted a sale one year after October 1 and another judge found three years after the date to be permissible? Where does the assessor stand?

Taxpayers sometimes point out that their property had been on the market for more than a year. Because there were no buyers, does this lessen the value?

The Hope Diamond hasn't changed hands in many years but does this lessen its value?

If October 1 is the assessing date, let it be so and not let the consequences of this law be at the discretion of an opinion.

Lou Schick

It now looks as though the taxpayers will be the first of America's natural resources to be completely exhausted.

## ANOTHER MAN'S OPINION

As chairman of the State Assessor's Exemption Study Committee I've reviewed the bill A-736.

This bill is ambiguous in its intent as it is mixing personal property with real property. As you are aware, we have too many ambiguous laws pertaining to taxation now.

It would appear to me that the exclusion of aluminum siding opens up a can of worms. Generally, aluminum siding is put on a house to cover age and/or of neglect "wear and tear" or for ease of maintenance, more than for energy conservation. Consequently, this action changes the value of a property as the wear and tear is covered cosmetically. This affects the sales ratio program.

It would appear that greater relief and incentive could be offered to property owners by exempting from state sales tax the proposed exempted energy saving materials. It would also be simpler to administer.

Therefore, the assessors should not be affected, nor have to be concerned at all with the operation of this bill and it would not further erode the Local Property Tax Base.

John A. Guasz, Chairman  
 Exemption Study Committee

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## NEW BILLS

ACR-3002—Bassano, McDermott, Stewart. To amend the New Jersey Constitution, after referendum, to grant property tax exemptions on privately owned property which is dedicated for a specific period of time to the municipality for conservation, recreation and open space uses.

ACR-3003—Hurley, Foran. To amend the New Jersey Constitution, after referendum, to authorize the Legislature to enact laws for property tax exemption or abatement for improvements of residential property in non blighted areas for periods of not less than five years.

S-3052—Merlino, Martindell, Errichetti, Greenberg, Cafiero, Lipman. To provide for payments by the State to municipalities which exempt real property taxes for publicly assisted housing and to appropriate annually sufficient sums to effectuate the provisions of this act.

S-3060—Merlino. To exempt from real property taxation residential property of veterans with service connected disability in time of war or otherwise.

A-3042—Chinnici, Orechio, Stewart, Gorman, Hurley. To give owners of real property contiguous to property offered for sale by a municipality a priority right to purchase such if the lot is less than the minimum size prescribed by the municipal ordinances.

S-3063—Lipman. To extend the expiration date of Chapter 58, P.L. 1976 to July 28, 1977, temporarily prohibiting contracts for revaluation of real properties in first class cities.

AR-3003—Van Wagner, Brown, Albanese, Yates, Dorsey. To direct the Assembly Taxation Committee to study and report on the problems of real property assessment, revaluation and equalization in the State.

A-3088—Bassano, Spizziri, Dorsey, Kennedy, VanWagner, Perskie, Kean. To provide that persons who own a dwelling house in which they reside for some portion of a year but do not use as their principal place of residence shall receive a homestead exemption thereon but shall not receive one on any other dwelling house.

S-3104—Errichetti. To extend the homestead rebate to resident shareholders in mutual housing corporations.

A-3101—Bornheimer. To permit municipalities to accept partial payments of property taxes under certain circumstances.

A-3102—Albanese. To remove the tax exemption for buildings and improvements on public water supply lands owned by another municipality or county.

A-3110—Jackman. To restructure the salaries of members of county boards of taxation.

A-3138—Jackman. Concerns the taxation of real property withdrawn from railroad use in municipalities; to provide that such reduction shall not become effective for 2 years after initial notification from the Director of the Division of Taxation that such property is withdrawn from railroad use.

ACR-3018—Markert, Spizziri, Foran. To amend the New Jersey Constitution, after referendum, to provide that

specialized or single use agricultural facilities incidental to the farm operation shall be assessed as personal property and not as real property.

S-3186—Bedell. To provide for a tax revision convention and for a referendum at a general election on a revised tax system.

A-3260—Hamilton, Karcher, Patero, Gewertz, Hawkins, Burstein, Otlowski, Froude, Martin, Bornheimer. To permit colleges, schools, academies or seminaries to lease tax-exempt property without loss of its tax exempt status on the remainder of property not leased.

S-3146—Cafiero. To provide for State reimbursement to municipalities for certain local property tax exemptions.

A-3148—Contillo and 2 other sponsors. To extend the residential tenant credit or tax rebate law to tenants in two family houses which are not owner-occupied.

A-3226—Cali and 5 other sponsors. To supplement the Local Budget Law providing relief to any municipality in which a taxpayer can precipitate chaotic conditions by late payment of taxes.

A-3221—Snedeker, Saxton. To permit a municipality to make emergency appropriation for a comprehensive reassessment of real property within the municipality when so recommended or directed by the County Board of Taxation.

A-3223—Dorsey, Muhler. To provide for refunds to taxpayers who paid taxes in 1976 for added and omitted assessments determined after the deadline by which the County Board of Taxation certified valuations for each municipality; to appropriate \$2,000,000.

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Philip Schuler and Daniel Bossert were inadvertently omitted from the first list. The following is a list of those who paid from January 21, 1977 through April 1, 1977.

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Also, Kenneth Beck, Toms River; James Goumas, Perth Amboy; John Kolb, Sayreville; William Schoener, Swedesboro; Dorothea Arnold, Hammonton; James Andrea, Ocean County; Francis X. Murray, Bloomfield; Herbert Gaskill, Margate City; Michael Sturko, Seaside Park; Walter Sturko, Seaside Park; William Bailey, E. Brunswick; Courtney Powell, Old Bridge; John Metzger, Old Bridge; Eleanore Hague, E. Brunswick; Evelyn Moore, Monmouth Junction; James Puha, So. Plainfield; Joan Dambach, No. Brunswick; Frank Naples, Clark; Harry Angelozzi, Phillipsburg; Harry Kohring, Little Ferry; Robert Glocker, Logan Twsp.; James Anderson, Point Pleasant; Florence Ruffle, Hamilton Twsp.; Ernest Ponessa, Mahwah; Alberta Scates, Egg Harbor City; John Wyckoff, Sparta; \*James Hogan, Runnemede; \*Carl Gottschling, Wenonah; \*Philip Schuler, Wenonah.

Also, \*Daniel Bossert, Wenonah; Sal M. Banca, Lodi; Robert Brennan, Westfield; William Hogan, Neptune; Sheila O'Keefe, New Shrewsbury; W. H. Mohrhoff, Allamuchy; Leonard Turtora, Lakewood; John A. Turtora, Lakewood; Leo Kiernan, Seaside Heights; Ruth Ruban, Brick Twsp.; Lorraine Effenberger, Berkley Twsp.; John Coan, Jr., Lacy Twsp.; Martin Burns, Jr., Bay Head; Calvin Nealy, Little Egg Harbor; Patricia Webster, Wyckoff; Albert Stack, Jr., Laurel Springs; Walter Kosul, Bordentown; Margaret Jeffers, Jersey City; James Terhune, Secaucus; Woodrow S. Monte, Hoboken; Frank Bucino, Hoboken; Andrew P. McGuire, Hoboken; Myron H. Solonyka, Bayonne; Mae Introcaso, Weehawken; Paul Sadlon, North Bergen; Hugh A. McGuire, Union City; Bernard Scacchetti, Union City; Raymond Picciano, W. New York; Misc. donation, Jersey City; Richard I. Haines, Medford Lakes.

\*Second payments

## OCEAN COUNTY

The Ocean County Assessors Association held its annual dinner-dance meeting at the Dry Dock, Waretown at which the incoming officers were installed by State President William Bailey.

The new officers are Vicky Mickiewicz, President; Joyce Jones, Vice-President; Ruth Hardie, Secretary; and Leonard Turtora, Treasurer.



President Bill Bailey giving oath of office to Vicky Mickiewicz. In background is county assessors flag, the first in the state.

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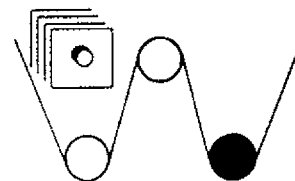
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## HIGHEST AND BEST USE

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## Assessors Advisory Committee



Sam Befarah, Asbury Park Assessor, chairs the Assessors Advisory Committee.

Serving with him are James Anderson, Point Pleasant; Richard Dann, Woodbury; Leo Morris, Hopatcong; Sam Katz, Hillside; Patt Corbett, Camden; Carl Alongi, South River; and, Sal Bianca, Lodi.

## Payne Wins Fight

Franklin Township Tax Assessor Roger Payne won a court order under which Franklin must pay about \$20,000 in legal costs he paid in his fight to remain in office. Now Payne wants the court to order the township to pay his costs for winning that order.

## Morris County Assessors Association

The Morris County Assessors Association annual dinner meeting at which new officers were installed, was held on Friday, April 15 at the Birchwood Manor, Whippany.

Over 160 people attended including Director Sidney Glaser and wife and J. Henry Ditmars and wife. Assessors from Ocean, Passaic and Union Counties also attended.

Guest speaker was Morris County Assemblyman Stephen Whiley who spoke on the importance of state and local government.

Officers installed were: Gloria Cross, President; Charles Feminella, 1st V.P.; Louis Dombrowski, 2nd V.P.; Frank Duplissis, Treas.; Dorothy McCarthy, Sec'y.

Members of the dinner committee were: Francis Duplissis, Gloria Cross, Charles Fouquet and Harold Baumwoll.

## 36 PASS CTA EXAMS

State Director of Taxation Sidney Glaser announced today that 36 people have passed the municipal tax assessor qualification examination held on March 19.

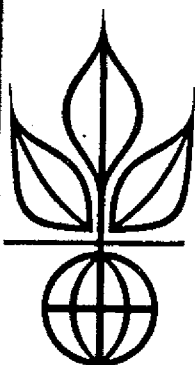
One hundred and twelve people took the six hour examination which was conducted simultaneously at three locations across the State.

The exam was offered in accordance with the Assessor Certification and Tenure Act which requires that anyone taking office as a tax assessor on and after July 1, 1971 hold a Tax Assessor Certificate.

"The purpose of the assessor certification law is to promote professional administration of the property tax through training and examination, and to assure that tenure in office as tax assessor is awarded to qualified persons," Glaser said.

The examinations which are offered in March and September cover the fields of property tax law, farmland assessment, tax exemptions and deductions, sales ratio and equalization programs and the three approaches to valuation of real property, Glaser noted.





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### The Woodland Question

The NJAMA Farmland Committee is hard at work on researching the assessment of woodland tracts under the Farmland Assessment Act. Several all day meetings have been held to discuss the subject, more are scheduled and various woodland experts are being invited to meet with the Committee to get factual information and broaden its knowledge. The committee hopes to eventually draft a proposal which may be used to solve the woodland problem.

The Committee desires input from all assessors to aide in their deliberations and requests that assessors express their views and suggestions in writing and forward them to Charles W. Grayson, Chairman, RD 2, Box 1, Belle Mead, N. J. 08502.

Your cooperation and assistance will be very helpful to the Committee.

### Brochure Still Available

The Public Relations brochure "Assessment Topics" is still available for \$10 per 500 copies. To order, send check, purchase order or voucher to: Public Relations Committee, Box 31, Hainesport, N. J. 08036. Please allow 4 weeks for delivery.

### TRI-COUNTY MEETING

A meeting of the Municipal Assessors of Camden, Burlington and Mercer counties was held March 22nd at the Mount Laurel Municipal Center.

The Burlington County Association hosted the event which featured a program on Computerized Reassessment presented by Robert White, Pleasantville Assessor and Dr. Lee Schroeder of Burlington County College.

The meeting was attended by fifty-two Assessors and other officials from the area.

### SMA DESIGNATION

At the last business meeting in Atlantic City this past November two assessors received the SMA Designation. They were Olaf H. Fostredt, Ringwood Assessor and Bertram R. Brown, East Orange Assessor. Congratulations to both.

### PUBLIC RELATIONS

At a recent meeting, the Public Relations Committee, attended by Bill Birchall, John Corliss, Walter Salmon, Grace Wolf and Claire Young, discussed newspaper releases on a series basis to be submitted to either financial or real estate editors. The format would be something to coincide with the Assessor's Calendar to inform the general public what goes on. We are considering perhaps two columns of constructive information and a two column question and answer service. The questions could be sent in by the interested readers. We will come up with an initial inquiry letter to the newspapers serving New Jersey in order that we may get a reaction from the newspapers to a series of this kind. Some of the newspapers covering the area would consist of: The Newark Star Ledger, Morristown Record, Dover Advance, The Express, The Trenton Times, Asbury Park Press, Camden Courier Post, Atlantic City Press, and Burlington County Times.

Grace Wolf, Secretary

### NEW VET EXEMPTION

Assemblyman John P. Doyle (D-Ocean) sponsored a bill that would give disabled veterans living in condominiums the same tax exemption given to home owners.

Presently, qualifying veterans receive a \$50. credit on the property tax bill.

The measure was approved by the Assembly by a 58-0 vote and was passed on to the Senate.

Doyle said the cost of the bill would be borne by the State income tax.

### Rebate OK For Trailers

Director Sidney Glaser, State Division of Taxation, ruled that mobile homes that are assessed and taxed as real estate are eligible to receive the homestead rebate.

He stated that the owners of trailers would be entitled to the rebate even if they didn't own the land.

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## Tax Plan for State Owned Property

A program, long sought after by municipalities housing state owned properties, has been under consideration by the Joint Appropriations Committee of the State Legislature and a Senate Committee recently released a bill to this effect.

The program would start in January 1978 and provides payments in lieu of taxes on state property such as offices, hospitals, colleges, inspection stations, etc. Highways, bridges and tunnels would be exempt.

The state would pay each municipality for services provided it, an amount equivalent to the municipal tax rate, with two limitations: The minimum a community could receive is \$1,000. and the state payments can not be more than 25% of the property taxes raised for local services.

The purpose of the bill is to reimburse localities for the cost of services such as police and fire protection but the payments will be based on assessed values not the true worth. Since assessed values vary statewide, the cost of the bill would be reduced from \$24 million to about \$18 million by this method.

The bill has been sponsored by Sen. Wynona Lipman (D-Essex).

## Elizabeth Assessor Upheld

Superior Court Judge Milton A. Feller ruled that the right to accept a revaluation lies with the assessor and not with the city officials.

A taxpayers group attempted to invalidate Elizabeth's 1973 revaluation, claiming the assessments increased unfairly and that Assessor John Mottley did not have the authority to put the figures on the tax books.

Judge Feller commented that, in the future, it might be advisable if the city officials did have the final say on revaluations but he did not presently have the authority to compel the City Council to accept or reject the figures.

He stated that the assessor is an agent of the Legislature and his duties are "quasi judicial" in nature.

## NEW LAWS

P.L. 1977 CH 56

Prevents double taxation for sewer service to property owners who pay assessments to a different municipality when his municipality of residence later constructs a sewer system paid for by general taxation.

P.L. 1977 CH 12

Permits qualified municipalities, by ordinance, to provide for tax exemptions or abatements on improvements or projects for a period of 5 years in areas in need of rehabilitation zoned for industrial, commercial or residential uses or any mix thereof.

P.L. 1977 CH 17

Shifts 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.

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## EXECUTIVE MEETING

The Executive Board of the Association of Municipal Assessors of New Jersey held a meeting on March 17, 1977 at the Ramada Inn, East Brunswick and various committee meetings were held prior to the Executive Board Meeting, such as:

E.D.P. Committee	Sales Ratio Committee
Legislative Committee	Public Relations Committee
Exemptions Committee	Farmland Committee
Constitution & By Laws Committee	

The Committee Reports are as follows:

**E.D.P. Committee:** Randy Brokaw, Chairman. Mr. Guy Sikora, a representative of the County & Municipal Government Studies Commission, met with the E.D.P. Committee prior to the Executive Board meeting in order to discuss E.D.P. and the assessor. A future meeting will be planned.

**Education Committee:** Ken Beck, Chairman. A meeting was held on March 1st in order to finalize the June Education Program at Rutgers. The program will consist of:

- (1) Capitalization Course
- (2) Advanced Capitalization Course
- (3) A Narrative Appraisal of Shopping Centers
- (4) 13 round tables will be set up, which will be held on Wednesday afternoon

Gloria Cross requested that a Tax Appeal Course, similar to the one held at Burlington County be incorporated into the June Program. No action was taken on this request at this time.

**Farmland Committee:** Charles Grayson, Chairman. The committee requested the Association to push Senate Bill S1495, which is the amendment to the Farmland filing date, where in case of a death in the family or a certified illness, the filing date would be extended to September 30th. This request was unanimously approved by the Executive Board.

**Codification Committee:** Lou Pisacane, Chairman. Chairman Pisacane reports that he is now receiving all judgments from the Division of Tax Appeals. Any and all requests for copies of decisions are being promptly fulfilled.

**S.M.A. Committee:** Claire Young, Chairperson. Chairperson Young reports that there has been activities in the direction of S.M.A. and are recommending the award of one S.M.A. designation and that applications have been mailed to other assessors.

**Tax Collector Liaison Committee:** Margaret Jeffers, Chairperson. A meeting of the Tax Collector Liaison Committee was held on February 23rd and the following items were discussed:

- (1) Assembly Bill 2251, approved February 15, 1977.
- (2) Director Glaser's letter dated February 17th, which were guidelines for the amended Homestead Act.
- (3) Delinquency Guidelines.
- (4) Director Leazza's letter dated February 15th—to Tax Collectors—with reference to distribution of Un-

budgeted School Aid.

(5) Properties on appeal.

(6) Railroad Properties.

(7) Chapter 129—S.913 Disabled, S.C., Widows—Forms at printers to be mailed to Assessors soon.

(8) Con-Rail Letter.

A detail copy of the minutes has been filed with the Secretary, Ken Beck.

**Atlantic City Conference Committee:** Jay Longfield reported the receipts as \$2,080.00 the total expenses as \$2,038.00, leaving a balance of \$40.73 plus an additional contribution of \$26.88 for an overall balance of \$67.61 with a check written for the Michael Reilley Fund in the amount of \$67.61, therefore, leaving a balance of -0.

**March and Chowder Committee:** Leo Morris, Chairman. A tentative date has been set for July 28th at the Lakewood Country Club.

**Awards Committee:** Vicky Mickiewicz, Chairperson. The committee is requesting assessors to start thinking about nominations for the various awards:

A. E. Weiler Award

Norman Harvey Award

Russell T. Wilson Award

Humanitarian Award

All nominations must be in by October 15, 1977.

**Constitution & By-Laws Committee:** Richard Dunn, Chairman. A resolution recommending that the term of the President of the State Association be changed from two year to one year. A questionnaire has been prepared by the committee, which was forwarded to Past-Presidents for their comments. President Bailey requested that this questionnaire be sent to all elected officers in the Association for their comments.

**Public Relations & Speakers Bureau:** William Birchall, Chairman. This committee is considering newspaper releases on a series basis in order to coincide with the assessor's calendar to keep the general public informed. The committee is still soliciting requests for speakers from our "Speakers Bureau."

**I.A.A.O.:** Charles Fouquet, Representative. Charlie Fouquet reminds us to keep the following three dates in mind for the I.A.A.O.:

(1) Monday, April 18, 1977—Shopping Center Seminar, Sheraton Heights Hotel, Hasbrouck Heights

(2) Thursday, May 12, 1977—Payments in Lieu of Taxes Workshop. The Roosevelt Hotel, New York

(3) September 18-21, 1977—43rd I.A.A.O. Conference, Portland, Oregon

Due to an oversight our State Association did not contribute to the I.A.A.O. Education Fund. the Treasurer was instructed to draw a check for this amount. Anyone wishing to join the I.A.A.O. should contact Charlie Fouquet.

**Northeastern Regional:** Charles Fouquet, Representative. The North Eastern Regional Association of Assessing Officers is updating its mailing list and has sent out questionnaires requesting a \$2.00 fee for registering as a member.

Kenneth H. Beck, CTA, SMA  
Secretary

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## NOTICE TO ALL ASSESSORS

Your EDP Committee of the State Assessors Association would appreciate your answering the questions listed below.

a. Are your tax rolls processed using the New Jersey Property Tax System (commonly referred to as the "4-line System")?

☐ Yes ☐ No

b. Is your entire county on the system?

☐ Yes ☐ No.

c. What computer center do you use?

☐ county ☐ county college ☐ in house ☐ other municipality ☐ other (explain)

d. Do you have a terminal which you use for "on line" processing?

☐ Yes ☐ No

e. Would you like to make use of the computer for such programs as a comparative property search, retrieval of specific property classifications or retrieval of other data

stored in the computer for analytical purposes.

☐ Yes ☐ No

f. Are you interested in a computer assisted reassessment program using several methods of approach in establishing market value; i.e., cost, market, income?

☐ Yes ☐ No

g. Would your governing officials or other departments in your local government be interested in gathering, storing and retrieving data for statistical analysis?

☐ Yes ☐ No

Answers to the aforementioned questions will enable your State EDP Committee to develop goals which the State Association would like to achieve.

Please mail this questionnaire, including your name and address below, to:

H. Randolph Brokaw, C.T.A., Chairperson, E.D.P. Committee, Tax Assessors Association of N. J., 2090 Greenwood Ave., Trenton, N. J. 08609

## 43rd INTERNATIONAL CONFERENCE ON ASSESSMENT ADMINISTRATION PORTLAND, OREGON—SEPT. 18-27, 1977

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