

New Jersey



Assessors

Bulletin



MEMBER
International Association
of Assessing Officers

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August, 1977

Supreme Court Orders County Tax Board To Revalue Municipality



Rapid economic and social change in New Jersey during the past decade has had a profound effect on real property values. Increases and decreases in the worth of real estate from area to area and from property to property now makes necessary frequent property revaluation programs if uniformity of assessment for tax purposes is to be achieved.

The need for frequent municipal wide property revaluations is emphasized by the recent case of Essex County Board of Taxation vs. City of Newark.

Newark's last revaluation was adopted for the year 1961. In March, 1972, the Essex County Board of Taxation after urging the City to revalue, issued an order requiring such revaluation. The City Council, concerned with the effect of such a revaluation, declined to take action to authorize a revaluation or to provide the funds for such a project. In March 1974 the Essex County Board of Taxation instituted an action in the Superior Court seeking an order to compel the City to revalue. Such an order was issued by Judge Margolis in May 1974 and a further order was issued in October 1974, but the governing body of the City of Newark continued to refuse to implement the revaluation.

In January 1975 Judge Margolis entered an order authorizing the County Tax Board to contract with a revaluation firm for the work at the City's expense.

By March 1975, no appropriation having been made by the City, the Court authorized the County Tax Board to obtain the City's share of Personal Property Tax Replacement Revenues from the State Treasurer. That order was

appealed by the City and was reversed by the Appellate Division of the Superior Court on the ground that no municipal funds may be disbursed except by appropriation by the governing body of the municipality. The Appeals Court held that the Superior Court was without power to direct the expenditure of municipal funds. The Court, therefore, could not order municipal funds to be used for the payment of a revaluation. The case was remanded by the Appellate Division to the Superior Court in February 1976.

In April 1976 Judge Margolis ordered the municipal officials to enter into a revaluation contract. When the municipal officials again failed to do so, the County Tax Board then applied to Judge Margolis for an order requiring the imprisonment of the Newark Councilmen until they

(Continued on page two)



SUPREME COURT

(Continued from page one)

complied with the Court's order to revalue. Judge Margolis ordered the commitment of five of the Newark councilmen because of their refusal to comply with the April 1976 order and an appeal was taken to the New Jersey Supreme Court. At this point, the legislature enacted a statute postponing for 6 months the required revaluation of the City of Newark. At the end of the 6 month period, the legislation was not renewed and the appeal of the City of Newark contesting the order of Judge Margolis was held by the Supreme Court. This appeal was decided in March 1977.

The Supreme Court in commenting on the procedural history of the case found that the Appellate Division's decision prohibiting appropriation of municipal funds by the Court had resulted in a confrontation between the Court and the municipality on the issue of incarceration of the municipal officials. The Supreme Court held that incarceration would not be a solution and therefore reversed the Appellate Division's decision holding that the Court could properly order the funds for the revaluation to be taken from the monies to be distributed by the State to the City as Personal Property Tax Replacement Revenue. The Supreme Court in commenting on the need for revaluation by the City of Newark said "Such periodic revaluations are an absolute essential, particularly in times of continuous fluctuation of realty values, to accomplish the constitutional and statutory imperative of uniform and non-discriminatory taxation."

The Supreme Court remanded the case to Judge Margolis with instructions to enter an order authorizing the County Tax Board to enter into a revaluation contract as agent of the City and at the City's expense, the cost of which was to be taken from monies due to the City of Newark from the State Treasurer.

This case represents an extreme—the refusal over the period 1972 through 1977 of the City of Newark to act to revalue with a prior revaluation last adopted in 1961. The importance of revaluing to achieve uniform assessment has received the strong endorsement of the Supreme Court in this decision.

Lawrence L. Lasser

Proposed Amendments To The Consitution & By-Laws

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

ARTICLE 3—OFFICERS

1c (Amends Section 3 and Paragraph 11 of the November 1973 Amendments).

The President and the President-Elect shall not be eligible for re-election to the same office upon expiration of their terms; the Secretary and Treasurer shall be eligible for re-election to the same post ((for one (1) additional three year term)); the seven (7) Vice-Presidents and the Sgt.-at-Arms shall be eligible for re-election to the same post for one (1) additional two year term.

MICHAEL REILLEY FUND

The Municipal Assessors Association of Essex County, N. J. wish to thank all the assessors of the State of New Jersey who were most generous and charitable to contribute to the fund. To date, an amount slightly in excess of \$3300 has been collected to defray some of the expenses incurred by Michael's father, Joe Reilley, Assesor of Nutley, N. J.

So that you are all informed, we would like to report that Michael is still undergoing therapy, but he is currently able to reside at home and is able to attend school as special transportation facilities have been arranged. His father has recently purchased a piece of municipally owned land and will endeavor to construct a ranch-type home with all the necessary facilities that will be required for the care and comfort of Michael.

Within the next several weeks, we will be turning over approximately \$3000 of the fund to Joe to assist him with his financial obligations. The fund is still open for those who have not contributed, and if any of the members can see their way clear, another small contribution will be appreciated.

The outpouring generosity expressed by assessors that I have never met was outstanding. It proves that the common cause of assessing can extend to the benefit of our fellow man.

Francis X. Murray, Chairman

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New Bills Proposed

S-3240 Feldman. To permit municipalities to adopt ordinances providing for exemptions up to the full value of improvements to multiple dwellings and the costs converting other buildings and structures to multiple dwellings from taxation for up to five years.

A-3265 Paterno, Hamilton, Bornheimer. To permit religious and charitable organizations owning land devoted to agricultural or horticultural use and which lost its valuation, assessment and taxation in 1973 under the Farmland Assessment Act because a timely application was not submitted on or before August 1, 1972, to file an application within 30 days after the effective date of this act to reinstate their eligibility.

A-3273 Yates. To include in the revenue sharing program State reimbursement to municipalities for the loss in taxes caused by an exemption for disabled veterans.

A-3291 Yates. To provide method whereby a real property assessed value may be attributable to the individual residential unit of a nonprofit cooperative or a mutual housing corporation.

S-3272 Scardino, Feldman. To increase the salaries of judge of the Division of Tax Appeals to \$23,500 and that of presiding judge to \$24,500 and to permit the filing of tax appeals on or before August 15 if the assessed valuation of property exceed \$100,000.

S-3305 Parker, Hagedorn, Russo, Cafiero, Bateman. To extend homestead rebates to include a tenant-stockholder in a cooperative housing corporation.

ACR-3032 Herman, Stewart. To amend the New Jersey Constitution, after referendum, to increase from \$5,000 to \$10,000 the maximum annual income to qualify senior and disabled citizens for real estate tax deductions.

A-3333 Shapiro, Yates, Baer, Aduato. To provide a homestead credit as a tenant to owner-occupants of dwellings with more than 4 units.

A-3341 Aduato, Cali, Shapiro. To provide a method for determining the homestead rebate due a resident owner of a two, three or four-family dwelling.

BILLS SIGNED INTO LAW

A-2196 SCS OCR Chapter 81 May 3

Provides for property tax rebates or credits for residential tenants in certain cases.

S-1218 Chapter 106 May 30

Provides a veterans' property tax exemption for the widow of a veteran who died prior to the effective date of Chapter 391, P.L. 1971 and where circumstances were such that had said law become effective during his lifetime he would have become eligible for the exemption.

S-3178 OCR Chapter 130 June 20

Provides refunds for taxpayers who paid taxes in 1976 for added and omitted assessments that were determined after the local assessors had forwarded their 1976 lists to the county tax boards.

S-865—Requires deeds conveying real property to include the lot and block or account number of such real property.

Happiness is a perfume you cannot pour on others without getting a few drops on yourself.

Public Relations Committee

The State Public Relations Committee met Thursday, May 11th, at the Ramada Inn, East Brunswick.

Present at the meeting were: Chairman William Birchall, Jr., Secretary Grace Wolf and Walter Salmon and John Corliss.

Fred Wille was unable to attend but the committee received his article "About Assessing."

The meeting was taken up mostly with revisions on the articles the committee has presented to us for our newspaper column. This time we have a good firm item "Taxpayer-Assessor Relationships" and will see about the best timing for our endeavor.

We expect to meet in the very near future to finalize this first article and start on our follow-up articles.

Grace Wolf

Opportunity knocks only once but temptation leans on the doorbell.

Nominating Committee

The Executive Board of the Association of Municipal Assessors of New Jersey held a special meeting prior to the Open Executive Board Meeting. The meeting was called to order by President Bailey. The number of persons in attendance exceeded the constitutional requirement of 15 persons, which constitutes a quorum.

The purpose of this meeting was to appoint a Nominating Committee as prescribed in the Constitution & By Laws, which states that "during the June Conference each year, a Nominating Committee shall be formed consisting of nine (9) members, of which three (3) members shall be appointed by the President and six (6) members shall be elected by the Executive Committee. The President shall designate one member as chairman."

The three individuals appointed by the President are:

John Murray—Chairman
Victoria Mickiewicz
Jay Longfield

The six individuals elected by the Executive Board are:

Dick Dan	Charles Fouquet
Lou Schick	Margaret Jeffers
Charles Grayson	Dick Muti

This was moved by Joe Crane and seconded by James Anderson. The Secretary will notify those nominated.

The following are those terms that are up:

Secretary
Sergeant-At-Arms
(4) Vice Presidents

The Special Executive Board Meeting was adjourned, so that the Open Executive Board meeting could begin.

Ken Beck

Carl Miller on Assessments

Carl Miller, Assessor for Haddon Heights, wrote an interesting article for "The Suburban," a newspaper serving more than six communities.

Space does not permit The Bulletin to republish the story but here are a few paragraphs.

"As administrators of the assessment laws of the State of New Jersey, assessors are responsible for the equitable and uniform application of such laws. They are not responsible for making laws, but their advice and experience would be most helpful to legislators considering laws in this field.

"It seems imperative at this time that local governing bodies must sincerely recognize the assessment function for what it really is—the most volatile and delicate problem of local government that a community has. Every taxpayer is involved. He has a right to have the important task of property assessment administered by the best trained and efficient experts it is possible to find. These people must be given an adequate trained staff to perform their job. Salaries must be taken out of the realm of the absurd and made commensurate with the responsibility involved."

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Exemption Near For Solar Installation

The Assembly approved and sent to the Governor a bill that provides a tax break to property owners who install solar heating or cooling units in their buildings.

The 54-0 vote approved several senate changes that would exempt the solar installation when put into any home, office or factory.

The bill, sponsored by Assemblywoman Jane Burgio (R-Essex), originally won Assembly approval last February and passed in the Senate in May.

Governor Byrne is hopeful that this bill will provide an incentive to reduce energy consumption throughout the state.

Technical standards for the solar devices will be set by the State Energy Office.

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NEW JERSEY ASSESSORS BULLETIN

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ONE MAN'S OPINION



This November everything is up for grabs!

The Governor, Senate and Assembly all run for election.

It's time for us assessors to evaluate the law makers we have in office now and decide whether to keep them in Trenton or send someone else to take their seats.

What has your legislator done for you and the assessing field during the last term? Are you satisfied with his or her actions? Was their door open to you when you wanted to see them?

It's time to stop gloating over our personal relationships with our representatives and stand up to be counted.

Some legislators have an uncanny knack of evading the issues. They are dedicated to their own power and doctrines, which is fine, but consideration should be given to the masses.

And, the masses, to a great extent is the property tax payer.

We need legislators who are sensitive to the problems of the assessor because the assessor indirectly affects the lives, one way or another, of every property owner.

We need legislators who are motivated by action not philosophies.

The foul-up of the present tax system is not the fault of the assessor. We follow the laws and proper assessing laws must be made by people who, if they don't know the answer, will confer with their assessor.

Ask your candidate how he stands on A1843—a bill that will pay the legal fees incurred by an assessor who is exonerated from false allegations.

Ask your candidate how he stands on A2147—a bill that will eliminate the 8% interest on successful tax appeals by the taxpayer. This is another inducement for large taxpayers to fill the courts with appeals.

Don't be afraid to ask these questions.

Remember, this is one man's opinion.

Lou Schick

Exemptions For Parks

Seven municipalities in Morris and Essex Counties were told by a state appeals court that land dedicated for recreational and conservation purposes is tax exempt providing the land is owned by a nonprofit corporation or organization.

However, the land must be used "exclusively" for those purposes.

The legal opinion stated that the intent of the exemption was to encourage dedication of undeveloped land for public use.

Imagination can not make fools wise, but it makes them happy.

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ASSESSORS LEGAL FUND

Presently there are 200 members of the Assessor's Legal Fund. Chairman Sam Befarah made the following recommendations for the Fund. They are:

1. Cut-off date for membership—August 1st.
 2. New memberships will be accepted only on an annual basis effective August 1st. Except for new assessors who may join during the year.
 3. Assessors representing more than one taxing district must pay dues for all districts or must specify which districts dues shall be applied to prior to acceptance of membership.
 4. The maximum amount of money to be allocated for in any case shall be \$5,000.00
 5. Membership shall be for assessors and members of the assessment board.
 6. Upon application for membership, an exempt claim period shall exist for the first ninety (90) days from the date of filing of an original membership. (This time period is to be used for investigating applicants for the possibility of cases pending.)
 7. Applications for membership shall only be approved by the Assessors Advisory Committee.
 8. Dues are to be \$20 annually for each taxing district that an assessor represents, if he wishes to be represented by this Fund for any municipality he may represent.
 9. If the assessor wins his case, he should repay the Fund from any monies he may have been awarded.
 10. The applicant may select any attorney he may desire.
 11. Each member of this Fund will receive a membership card.
 12. Municipal checks will not be accepted, as this Fund is to be totally divorced from any municipal subsidy.
 13. The attorney's estimated cost should be submitted to the Advisory Legal Fund Committee.
 14. The Fund should be used for tax assessment problems only.
 15. It is recommended that if the funds build up, the cap should be raised.
- President Bailey charges the Committee to contact the Vice-Presidents of each Tri-County with these recommendations so that all assessors can review them and comments can be brought back to the next Executive Board Meeting.
- All checks are to be mailed to Sam Katz, Assessor, Municipal Building, Hillside, N. J.

Sam Befarah, Chairman

POLL ON LAND TAXES

A recent national poll showed that most tax payers dislike the property tax more than the federal income tax.

Thirty three per cent of the people questioned thought the local property tax was the least fair of any tax they had to pay.

Progress made by making mistakes resulting from the making of progress.

1977 Atlantic City Annual Conference

- The Gloucester County Assessors Association will be the host county.
- The Assessor's Hospitality Area will be Suite D, Rooms 1, 2, 3, 4 on the 22nd floor of the Holiday Inn.
- Tuesday, November 15, 5 p.m. to 7 p.m.: Wine and Cheese Reception in Convention Hall.
- Wednesday, November 16, 11:45 a.m.: SMA Luncheon in the Alhambra Room, Howard Johnson's Regency.
- Wednesday, November 16, 2 p.m.: Business Meeting including Election of officers in the Alhambra Room, Howard Johnson's Regency.
- Thursday, November 17, 9:30 a.m.: Guest Speaker will be Judge Anthony Lario with the Moderator Saul Wolfe in Room B, Boardwalk Level, Convention Hall.
- Thursday, November 17, 2 p.m.: Guest Speaker will be Director Sidney Glaser and there will be the Installation of Officers in Room B, Boardwalk Level, Convention Hall.
- Thursday, November 17, 7 p.m.: Conference Banquet in the Pennsylvania Room, Haddon Hall.

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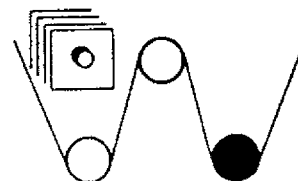
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Fear State Appeals Being Monopolized

Law firms representing 40 per cent of the State Tax Appeals are being charged by a special Senate Committee with influencing the tax system.

An 83 page report was issued by the Senate Committee on Tax Appeals Procedures and the main issue was the accusation leveled at the law firms.

Part of the special committee's recommendation was to abolish the Division of Tax Appeals and appoint a full-time tax court.

The backlog of 28,000 cases was evidence, said the committee, that the present system has failed.

Figures showed that last year assessment reductions by municipalities, due to appeals, resulted in the repayment of more than \$7 million tax dollars, plus interest. This loss was made up by other taxpayers in the municipalities.

The Committee, chaired by Senator Thomas Dunn, expressed concern that most of the larger tax appeals are handled by six firms.

In 1976, the City of Elizabeth filed 142 appeals with the State and 37 per cent of those, whose assessments were over \$100,000, were represented by one law firm.

One law firm in Newark accounts for about 23 per cent of all appeals filed in the State.

Lawrence Lasser, an attorney, who appeared before the Committee, agreed with the urging of a new tax court, but said tax lawyers are no different than other specialized lawyers and it didn't mean anything was wrong with that field.

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Property Taxes Drop

Tax Director Sidney Glaser announced that property taxes statewide decreased by \$85-\$90 million dollars.

In contrast, last year property taxes increased \$285 million.

Glaser said his calculations are based on the 1977 tax rates which have decreased in many municipalities in the State. He said his figures do not include the homestead rebates.

Glaser said the tax rates were reduced mainly because of new school aid, state revenue sharing and state assumption of veteran and senior citizen exemptions.

All of this, said Glaser, is due to the income tax. This conclusion and the figures presented are expected to be an issue in the race for the governor's seat this fall.

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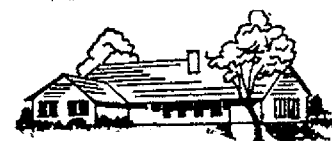
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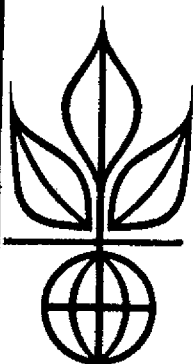
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BEFARAH'S LAW—If something can go wrong, it will.

BAILEY'S LAW—Nothing is impossible for the person who doesn't have to do it.

BIRCHALL'S LAW—Anytime things appear to be going better, you have overlooked something.

MURRAY'S LAW—Once a job is fouled up, anything done to improve it makes it worse.

CRANE'S LAW—There is no such thing as a free lunch.

Utilities Must Pay Tax

The Public Service Electric & Gas Company was handed a setback by the New Jersey Supreme Court when it was ruled that all buildings and structures owned by utilities may be taxed by municipalities that have them within their boundaries. The Public Service E. & G. had claimed their buildings used for production, transmission or distribution of gas and electric energy should be exempt from property taxes. The court disagreed 5-2.

Attorney Arthur Burgess presented the case for Woodbridge Township. The Sewaren Generating Station is assessed for over \$9 million a year and if the Township had lost its case it would have resulted in a loss in taxes of close to \$400,000.

Hospitals Denied Exemption

Buildings owned by hospitals that are used for private practice of medicine or commercial purposes are not tax exempt, ruled the New Jersey Supreme Court.

An unanimous opinion upheld an Appellate Division of Supreme Court's decision that eliminated the property tax exemption for three buildings owned by the Monmouth Medical Center in Long Branch.

The court stated that to qualify for exemption the buildings must be "actually and exclusively" for hospital purpose and not for private profit making purposes.

E.D.P. Committee Report

In spite of the Income Tax refund and Rebates, the property tax is not dead or dying.

The property tax generates \$56,000,000,000 (fifty six billion), yearly in governmental income and there is no foreseeable alternative to this source of revenue. What must be done, is to bring the property tax into the 20th century. This is going to be accomplished, BY WHOM? It should be noted that the Federal Government is now becoming involved in local property tax through Public Law 94-210 more specifically Section 306 thereof which deals with the discriminatory tax treatment of transportation property and relief there from by direct appeal to the U. S. District Courts. This is an indication of the direction of Federal government in what has heretofore been a local tax matter.

In the private sector, three books have recently been published which are self explanatory.

"Lower Your Real Estate Taxes"

"You Can Get Your Real Estate Taxes Reduced"

"Tax Politics"

There is help for the assessor in improving assessment administration. The survey conducted through the N. J. Assessor's Bulletin indicates that N. J. Assessors are interested in computer assisted reassessments.

As directed, I attended the Lincoln Institute of Land Policy Seminar, CAMA at Harvard University, Cambridge, Mass. CAMA is Computer Assisted Mass Appraisal.

It was learned at this Seminar, that a program was underway in Islip, N. Y.

This program was visited by your Chairperson. The State of N. J. is holding meetings concerning CAMA and seeking funds to aid in this endeavor.

The IAAO is holding a 1977 Seminar on Computer Assessed Systems during July in Chicago.

Randy Brokaw

Landlords Can Increase Rents And Owe Taxes

A Paterson rent control ordinance requiring landlords to pay all back taxes before passing tax increases to tenants was declared illegal by a state appeals court.

COMMITTEE REPORTS

William Birchall, Vice President

Public Relations Committee: William Birchall, Chairman. The Public Relations Committee will again have an exhibit area in the 1977 League of Municipalities Conference in Atlantic City.

* * *

Jay Longfield, Vice President

Awards Committee: Vicky Mickiewicz, Chairperson. The committee reports that an Appreciation Plaque was given by the State Association to Tom McCandless of Dover Township at his retirement dinner on April 29th. The committee also reports that a template has been purchased with the State Association seal to be used on all future plaques. The committee again requests County Associations and/or individual assessors to submit names of any nominees for this year's awards for the Al Weiler, Russell Wilson, Norman Harvey, and Humanitarian Awards as soon as possible.

* * *

Gloria Cross, Vice President

Codification Committee: Louis Pisacane, Chairman. Many judgment opinions were requested and supplied to assist assessors in defense of county and division tax appeals. "Boys of Clifton -vs- Jefferson Township" judgment is now available upon written request. This case concerns the exemption of land used by charitable organizations. Assessors who have been involved in unreported tax appeal case judgments at division or appellate level are urged to contact the Codification Committee so that a file of these cases can be codified and supplied to other assessors who may find them very helpful in the cases that they are defending or prosecuting. We can be very helpful to each other by this constant exchange of information and experience. Notice of these cases can be made by mail to any member of the Executive Board of the Association or Codification Chairman, Lou Pisacane, CTA, Boonton, NJ 07005—(201) 335-2400.

SMA Committee: Claire Young, Chairperson. The SMA Committee reports that there are several assessors who have applied for membership but their appraisals have not been received by the Committee and the Committee urges these applicants to get their appraisals in. The SMA Committee will again arrange a luncheon on Wednesday prior to the Business Meeting at the League of Municipalities Conference in Atlantic City.

Assessor-Collector Liaison Committee: Margaret Jeffers, Chairperson. The Committee met with the Collectors in the Director of Taxation's Office and discussed the handling of the Rebates for the next year. A method was discussed of disbursing unbudgeted school aid. The tenant rebate law was clarified as to 1, 2, and 3 family houses, if the owner does not live there. Director Laezza is to issue instructions for the implementation of this to the Collectors.

Farmland Committee: Charles Grayson, Chairman. Charlie Grayson filed a report with the Secretary and re-

quested that the Secretary write a letter to the Governor urging him to sign S1495. This request was unanimously approved by the Executive Board.

Regarding S1495, which originated in the Farmland Committee and was supported by the Executive Board at its last meeting, conflicting testimony was given to Legislators by individuals supposedly representing the Association, to the extent that Legislators were confused as to just who was officially speaking for the Association on this Bill. It is impossible for this Committee or any other Committee to effectively achieve results in the Legislature after great effort and hours of work, if this situation continues to exist causing severe damage to the Association image.

The above problem was discussed and President Bailey reminded everyone that when the Executive Board takes an action and those opinions are expressed by a designated spokesman or committee, we should respect those opinions and not have them countermanded by an individual assessor. Some assessors have gone to individual legislators with a view different than that of the Association's, causing confusion among the legislature as to the desires of the Association.

* * *

Courtney Powell, Vice President

Education Committee: Ken Beck, Chairman. The committee reports that the revisions for Real Property Appraisal courses 1 & 2 have been completed and sent to Rutgers for review and there has been no work done on the Assessor's Handbook. The brochures for the Continuing Educational Program have been delayed in mailing due to printer problems, but we have been advised by Rutgers that they will be out shortly.

E.D.P. Committee: Randy Brokaw, Chairman. Randy stated that he is going to the John Lincoln Institute to study E.D.P. re-assessment procedures and the Executive Board approved his request of \$200 to attend this program and a report is to be filed with the State Association.

John Carton of Rumson has been re-assessing for several years with his own E.D.P. system and he was ordered by the county tax board to cease his re-assessment procedure and not to re-assess without county tax board approval. Whereas, it is stated in the duties of the assessor, he must maintain the assessment each year, this action is questionable. President Bailey requested Mr. Andy Panaro, President of the County Tax Board Members and Secretaries Association, to review this situation with Mr. Carton.

* * *

Larry Hardy, Vice President

Legislation Committee: George Harraka, Chairman. The committee and President Bailey met with NJ Builders Association in regards to A2147, which reduces real estate taxes due and payable on appeal to the first 3 quarters assessed for the current tax year instead of 90% and requiring 5% interest to be paid on refunds due to successful appeals within 60 days of final judgment. This meeting was for the purpose of explaining and understanding the

(Continued on next page)

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COMMITTEE REPORTS (Cont.)

reasons for the NJ Assessors Association and the NJ Builders Association stand on this bill. Also presented was a legislative report of Sal Pollina, Legislative Aid, a copy of same is attached to the minutes.

Exemption Study Committee: John Gausz, Chairman. The committee is attempting to collect copies of 100% Disabled Veterans applications for further insight into the problems of this exemption. They need input from each Assessing District (perhaps through the Vice Presidents). This is slow in coming.

* * *

James Anderson, Vice President

Assessor's Advisory Committee: Samuel Befarah, Chairman. Regarding Lorraine Effenberger, assessor in Pine Beach, a gubernatorial appointment, there is now a person with a C.T.A. now living in Pine Beach and under the present form of government the assessor is elected. The question that has arisen has to do with the term of office under a gubernatorial appointment and the State Association was requested to get a legal interpretation of this term.

Mrs. Yahnelt stated that Middlesex County has done a great deal of research on this and President Bailey instructed Jim Anderson to meet with Mrs. Yahnelt and Mr. Saul Wolfe to get a final determination on this matter and Lou Pisacane has requested that any case histories in regard to this matter be forwarded to him. A follow-up of this question will be in the future minutes, as soon as it is determined.

* * *

John Corliss, Vice President

Public Relations Committee: William Birchall, Chairman. The committee has been primarily engaged in efforts relating to the proposed newspaper series about the assess-

ing process and profession in New Jersey. Several replies have been received from the papers indicating interest in the articles. News releases are to be reviewed with the committee and the Vice President and if it may become controversial it is to be forwarded to the President or the President-Elect before release.

Constitution & By-Laws Committee: Richard Dann, Chairman. The committee made a report of a committee study concerning a resolution submitted by the Association of Municipal Assessors of Ocean County. The resolution recommended that the term of President of the State Association be changed from two years to one year.

The committee was directed by President Bailey to further study the resolution by requesting that State Association Vice Presidents and through them the presidents of each county association complete questionnaires. Past presidents of the State Association had already been given the opportunity to complete the questionnaires.

The questionnaires contained six questions and many good comments and opinions were received. The last question asked if a State Association president would be more effective serving a one year term of office, a two year term of office, or if the effectiveness would be about the same regardless of the length of the president's term of office.

(A-2179) — Tax Abatement

The Senate approved a bill by a 24-1 vote that would increase from \$4,000 to \$10,000 the value of home improvements that could qualify for a five-year tax abatement.

The wording of the bill was changed to apply to dwellings in neighborhoods "in need of rehabilitation" instead of "blighted areas."

It was returned to the Assembly for concurrence.

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