

# New Jersey



## Assessors

## Bulletin



MEMBER  
International Association  
of Assessing Officers

Vol. 17, No. 1

February, 1978

### The President's Message



It is with great honor and privilege that I assume the responsibility of the Presidency of the Association.

I can assure you that I am well aware of the responsibility of this office. It will be quite a task following in the footsteps of my fellow past presidents who accomplished

so much over the years by raising the association and the assessors of New Jersey to the high level of professional status that we now enjoy.

In my humble way, I promise to raise the association up to another level of esteem.

This year, as in the past, we hear of Tax Reform. In the past we have had a wonderful working relationship with the Legislators and this will be the number one priority of the association—to supply the Legislators with all the possible input that we can muster.

Co-operation from the Local Property and Public Utility Branch of the Division of Taxation and the Director's Office has been second to none and I am satisfied this year will be no exception. I would like to assure you that I will return that with my best effort.

The continuation of the co-operation with the County Board of Commissioners and Secretaries and the Assessors is another area that will receive my utmost attention.

Last, but not least—in the area of co-operation and better understanding, I promise to do my utmost in maintaining a very high rapport between the mayors and the local governing officials and the assessors, keeping in mind that the assessor is the back-bone of any municipality.

The year 1978 promises to be a busy one for our profession. Alone, I will be unable to cope with it. Therefore, I am requesting help from all of you—from Cape May Point to

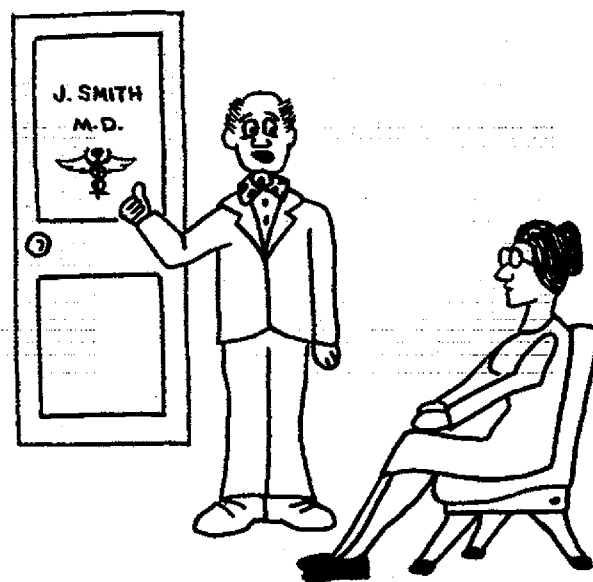
the uppermost regions of Northern New Jersey.

There will be some changes in the slate of committee chairmen and committee members which will be announced shortly.

At this time, I would like to announce the dates of the scheduled executive board meetings for 1978. They are as follows:

Thursday, January 12; Thursday, February 16; Thursday, April 20; Semi-Annual—Thursday, June 22, 7:30 p.m.

(continued on page two)



"The Doctor said high blood pressure and ulcers are occupational hazards for assessors."

## President's Message (continued)

Rutgers; Thursday September 21. Annual—Wednesday, November 15, 2:00 p.m. Atlantic City.

All executive meetings will start promptly at 10:30 a.m. Places and agenda will be announced two weeks before the meeting. Also, it is requested that all county presidents or their official representatives will be required to attend the executive meetings.

Special meetings may be called at any time. All committee meetings will be held inbetween the scheduled and the executive committee meetings so that we may have an agenda for the executive board—on which they may take formal action.

In closing, may I request that we, the Municipal Assessors of New Jersey, join together for one of the strongest united fronts of any profession in the state and to this end, may I quote;

Don't follow me, I may not lead,  
Don't lead me, I may not follow,  
Just walk beside me, and be my friend.

At this time—may I thank each and every one of you for your continued support.

Joe Crane,  
President

## Report of Exemption Study Committee

Although the request of this Committee for Disabled Veteran Applications with all documentation (including Honorable discharge) has been poorly fulfilled by most assessing offices it has surfaced some interesting data.

Once case which had been approved does not qualify and will probably now be disapproved.

Another case has approval from a court (by appeal) where substantiation from the V.A. is being refused to the assessor.

When we get more of these applications our Committee will meet to review our progress and offer some further suggestions concerning this law.

Meanwhile, may I reiterate for the committee that each assessor review his 100% Disabled Applications to:

1. Determine that all documentation is in hand:
  - a. Honorable Discharge.
  - b. Application.
  - c. Letter from V.A. indicating that claimant is receiving compensation for a 100% service connected disability.
  - d. That dates of service fall in periods of war-time as specified by the law.
2. If any of these are missing, or a question on claim exists, the assessor is within his rights to ask for up-to-date information (similar to further statements on exempt properties).
3. Forward copies of these to me for use by the committee.

If any assessor has any problems concerning this, or any other exemption, please feel free to communicate with us.

John A. Gausz, Chairman

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## NEW BILLS INTRODUCED

S-3458—Feldman. To provide for reimbursements by the Department of Environmental Protection for costs incurred by owners and lessees of real property upon successful appeals of wrongful inclusions in a flood hazard area and to appropriate \$100,000. (RFA)

ACR-3050—Newman, Doyle. To amend the State Constitution to extend the \$160 senior citizen and disabled person's real property tax exemption to seniors and disableds residing in and owning dwelling houses on lands owned by others. (Tax.)

A-3577—Jackman. To provide that certain business machinery such as large cranes attached to other structures for support and operation are taxable as personal property used in business. (Tax.)

S-449—Yates. To provide pro rata real property tax deductions to senior citizens based on the days remaining in the tax year they attain age 65. (RFA)

S-471—Maressa. To provide for notice to owners of real property contiguous to real property subject to municipal tax sales. (C & MG)

S-483—Maressa. To permit all counties to have a five member board of taxation. (RFA)

S-525—Feldman. To permit municipalities to adopt ordinances providing for exemptions up to the full value of improvements to multiple dwellings and the costs of converting other buildings and structures to multiple dwellings from taxation for up to five years. (C & MG)

SCR-25—Zane. To amend the New Jersey Constitution, after referendum, to increase senior citizens' real property tax deduction to \$200 from \$160 for those residents having an income of \$8,000 per year in place of \$5,000. (RFA)

S-659—Feldman, Maressa. To regulate tax assessment of condominiums. (RFA)

S-661—Feldman, Herbert. To require all deeds conveying real property in a flood hazard area to identify that fact. (JUD.)

A-516—Shapiro, Codey, Brown, Jackman. To provide for homestead tax rebates in increasing amounts as the local tax rate increases. (Tax)

## NEW LAWS

A-930 OCR Chapter 272 Oct. 26

Requires assessors to prepare and send to the Director of Taxation statements of assessments on each parcel of State owned real property from which he shall compute the State's liability and certify such to the State Treasurer who shall include such amounts in his budget to be appropriated by the Legislature.

A-2179 OCR Chapter 284 Nov. 4

Increases the assessed value of home improvements which could qualify for a 5-year tax exemption.

A-1536 OCR Chapter 293 Dec. 12

Extends the disabled veterans' dwelling house exemption to include apartments and units subject to the Horizontal Property and Condominium Acts and owned and occupied as their legal residences.

TO BE A MEMBER OF THE BERGEN COUNTY  
BOARD OF TAXATION

SALVATORE M. BANCA, of Lodi, to succeed Arthur Minuskin, resigned.

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# LEGISLATIVE COMMITTEE



Just before noon on Tuesday, January 10, 1978, the 197th N. J. Legislature adjourned "sine die" and all the members of that Legislature with their accomplishments became part of the history of the State of New Jersey.

This 197th Legislature which took in the 1976-1977 session, resulted in the enactment of 141 laws in 1976, and at this writing, more than 300 bills were enacted into law during 1977.

There are still more than 50 bills awaiting the Governor's signature. Among these bills are four which pertain to property tax administration. (S-3060 & A-3466, S-1495 & A-2147). I have been assured that only A-2147 is looked on favorably by the governor's counsels. The other bills pertaining to assessing administration are the bills allowing for a total deduction for all disabled veterans (S-3060) thereby eliminating the "in time of war" clause now contained in the original bill. A question of constitutionality was raised pertaining to the elimination of this clause. Another bill, (A-3466) pertains to the allowance of continued residential assessment on property owned by a taxpayer after a change of zone had occurred provided however the owner has owned and resided on the premises 3 years prior to the zoning change. This allowance is not transferrable. The governor has until 45 days after new legislature is sworn in to approve these proposals or they will automatically expire.

Since the new 198th Legislature was sworn in at noon on January 10th, this would make the expiration date be around February 27th.

The complexion of this new Legislature with some incumbents and other newly elected legislators can hopefully be described as favorable as far as the relationship with the Assessors Association of New Jersey are concerned.

The makeup of the leadership in both houses are those leaders who are most aware of the problems in assessing administration.

For the benefit of those assessors who are not aware of who the leaders are, I would like to make their names known to all at some future time.

At a meeting on December 7, 1977, the newly appointed legislative committee under a directive by President Joe Crane, discussed the need for various types of legislation to pursue for the 1978 session of the Legislature.

Seven points were decided upon as the ones with high priority which the State Association should propose and move toward enactment.

At the meeting of the Executive Board of the State Association on January 12th, these points were presented by me for approval by the Executive Board.

These points, listed below, are not numbered in accordance of any priority importance since all items were widely discussed by the members of the legislative committee and were all deemed to contain the same degree of importance.

1. Revision of the Farmland Assessment Act with an emphasis on clarification of Woodland Assessment.
2. Revision of the Tax Appeal System.
3. Payment by the state of the 100% Disabled Veterans exemption.
4. Elimination of choosing an assessor by election.
5. Payment of legal fees by a municipality for any assessor in any suit arising from the performance of his duties.
6. Recording of attorney's name and all principles of a corporation and zip code number on face of deeds.
7. State subsidized Rutgers conference.

These recommendations are in addition to those problems that are still awaiting some form of revision such as Ch. 123, sales ratio, and revaluations.

I have provided your editor with a concise explanation of why these proposals should be pursued. I am hopeful that they will appear elsewhere in this bulletin.

Since these seven proposals have been approved by the State Association attempts will now be made for a meeting with the taxation committee and with the Governor's office in order that favorable attention will be paid to any proposal filed which incorporates any or all of these recommendations.

George C. Harraka, Chm.  
Legislative Committee

## ASSESSORS Presidential Ball

or

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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

### OFFICERS

President—Joseph Crane  
 Vice Presidents—James Anderson, Stephen Nothnick,  
 Gloria Cross, Samuel Katz,  
 Courtney Powell, Claire Young,  
 William Birchall, Jr.  
 Secretary—Ken Beck  
 Treasurer—Charles Taylor  
 Sergeant-at-Arms—Ed Coll

### EDITORIAL BOARD

Editor—Louis Schick  
 Walter Salmon  
 William Birchall, Jr.

## LOOKING BACK



Two years ago I accepted the office of President of this great association fully aware of the responsibilities it entailed and the honor it bestowed upon me. There have been many moments of frustration but knowing that I had the complete cooperation of all the members and especially the Execu-

tive Board enabled me to get the job done. I want to thank all of the Executive Board for a job well-done. It is hard to single out any one in particular because everyone did such an excellent job, giving unselfishly of their time and efforts. The dedication of all Committees and their members left nothing to be desired. Again, to these people that have so capably served, my hat is off to them. This is what has made the association so great. To find so many of my fellow assessors willing to work for the association with the full knowledge of receiving nothing but self-satisfaction, proves one thing; there is no better person in this world than an Assessor.

I would like for a moment to reflect back on these past two years. I stood in front of you two years ago, accepting the Presidency with certain goals. How did we fair? First of all I pledged to continue the programs initiated by Walter Solmon and John Murray, which I feel we did. The next goal I had was to continue the excellent cooperation with the Director of Taxation and his very able staff. I know we have done this just by the number of meetings the committees have had in Trenton. The Director has asked us for our opinion on practically all matters that effect our profession. I know in the final analysis the Director gave serious thought to our suggestions before he made his final determination. I want to thank the Director personally and publically for his cooperation.

We have continued to work with all the Legislators on bills that have had an effect on our profession. Many committee meetings of the Assembly and Senate were attended by our association. As a matter of fact, both legislative bodies requested our input. One problem that I hope we can overcome in the future is to have more cooperation

from each County Association on legislative committee work. I also found out we, as an association, are carrying everybody's battle alone on all taxation legislation. We should and must have help from other government agencies.

I have formed a Conflict of Interest and Code of Ethics Committee which has been working very hard and long. To date the association has adopted our Code and it is hoped in the not too distant future, every member will receive a copy. This Committee is a standing committee and is there to work for you. If you think you need their guidance please contact them.

We have continued our education program at Rutgers but we must find a way to have more assessors attending our June Continuing Education Program.

All in all I personally feel that we have had two great years. I know for myself, I did the best I could. This past year especially has been a very trying year under the circumstances of which you are all aware but with the help of all, we have managed to go forward.

Now let us look into the future. First of all I would like to extend my congratulations to all the newly elected officers. I know you, the members, will extend the same cooperation to them as you did to me. I personally pledge my assistance whenever or wherever I may be called upon to serve.

I also think that we must be concerned about the future of our profession and we must devote more attention to ourselves. We should not carry everybody's battles on tax legislation. Our concern should be for proposed legislation and laws that affect our profession. Now is the time to take the initiative in writing new legislation to strengthen ourselves.

In closing, on behalf of Ann and myself, I want to thank you for giving us the opportunity to have served you.

Bill Bailey

## CORRECTION

In the last issue of the Bulletin, "Another Man's Opinion" was credited to Bill Birchall.

It was written by Fred Wille, Assessor for Clinton. Sorry.

## Executive Board Meeting



The Executive Board of the Association of Municipal Assessors of New Jersey held a meeting on January 12, 1978 at the Ramada Inn, East Brunswick.

The Executive Board meeting was called to order by President Crane and the Roll Call was taken.

Please note that a Roll Call of all elected officials of the Association, Past Presidents, and County Presidents or their representatives will be taken at all future meetings.

The minutes of the previous meeting were read with the following corrections. Under Presidential Citations, Victoria Mickiewicz of the Awards Committee and Anthony M. Lario, President Judge of the State Division of Tax Appeals were also awarded Presidential Citations at our conference in Atlantic City in November. The minutes were then approved.

The resignation of Vice President Larry Hardy was read and accepted with regret. President Crane recommended Claire Young of Tenafly to replace Larry and it was unanimously accepted. She was then sworn into office by President Crane.

Saul Wolfe's report was to be made in regard to the conflict of interest of the municipal attorney serving the assessor. Whereas Mr. Wolfe was not present no report was filed; however, a letter was sent to Mr. Wolfe by the Secretary requesting a written report as to what direction should be taken.

Committee appointments were made by President Crane and a copy of which has been forwarded to the Vice Presidents and the Chairmen of each committee, who in turn, have been directed to formally notify each committee member of their appointment.

**Committee Reports:** James Anderson, Vice President.  
**Audit & Budget Committee:** Dick Dann, Chairman.

The Audit & Budget Committee met and the books were audited and found to be in order. A resolution was read and filed by Treasurer Chuck Taylor and President Crane, authorizing them to sign checks and other banking duties.

**Assessors Legal Fund:** Sam Befarah and John Murray, Co-Chairmen.

The Assessor's Legal recommendations from President Crane and the Morris County Association were read. Corrections were made and a copy of the guidelines are attached to the minutes. They have been forwarded to Chairman Sam Katz. It was moved by William Nagel and seconded by Gloria Cross that President Crane's recommendations with changes be adopted and sent to the various associations and if need be, amendments could be made. After much discussion the motion was carried. Any recommendations of change or amendments should be in resolution form from the various county associations and submitted to the Executive Board for approval.

Sam Temkin thanked the Association for his Presidential Citation.

Mayor Anzovino of the Small Community Mayors Association spoke and stated that he is continuing to keep the assessor in the forefront of the various municipalities.

**Committee Reports:** William Birchall, Vice President.

**League Legislation:** George Harraka, Chairman.

George Harraka filed a report of the League Legislation Committee with the Secretary. He stated that Condominium Bill S3347 died in the Assembly. He also stated that the State Assessors Association has been accepted and respected by the Legislators and other State Associations for their work over the past year.

A direction must be established in regard to Chapter 123 for the Legislators. It was moved by Sam Katz and seconded by Jim Anderson that the Legislation Committee be empowered to move on the seven points of George Harraka's report.

President Crane requested Margaret Jeffers to report on Chapter 123 at our next Executive Board meeting in order to advise the Board what direction to follow.

Don't forget the Presidential Ball, Saturday, April 1, 1978 at the Beacon Manor, Point Pleasant. Dinner is \$12.50 per person with a choice of Prime Rib or Seafood Brochette. A Dutch Treat Cocktail Hour begins at 6:30 P.M. until 7:30 P.M. Dinner is at 7:30 with dancing following, music by the Melody Men. Rooms are available at the Beacon Manor for \$21. Please get your dinner and/or room reservations in as soon as possible to either,

Vicky Mickiewicz, Dover Township, (201) 341-1000, ext.

41

Gloria Cross, Mt. Olive (201) 691-0900

Carolyn Landi, Wycoff (201) 891-7000

The theme of the ball is "Roast the Presidents." The Committee would like a good representation for each county in order to show support for each county president when and if they are roasted.

A letter from the Gloucester County Assessors Association was sent to the State Association in August 1977 requesting funds to assist them in hosting the Atlantic City Conference in November. The letter was read and it was stated that they received enough money to cover the expenses. It was determined that no financial assistance was needed.

President Crane instructed John Gausz, Chairman of the Exemptions Committee to assist Alice Hauck, assessor in Kingwood Township, who wrote a letter requesting assistance in regard to a religious organization.

Vicky Mickiewicz, Chairwoman of the Awards Committee has filed a report with the Secretary. Vicky stated that you can get a State Association seal engraved on a gold plated disc. If anyone is interested in having a piece of their own jewelry engraved with the State Association seal contact Vicky at 54 Washington Street, Toms River, NJ 07853, (201) 341-1000 ext. 41.

The meeting was then adjourned.

Kenneth H. Beck, CTA, SMA  
Secretary

## ATLANTIC CITY MEETING

The Assessors reconvened at 9:30 AM in Room B, Boardwalk Level, of the Convention Hall.

President William Bailey presided over the meeting.

Moderator scheduled for the meeting was Association Attorney Saul Wolfe, but due to a business commitment Irene Rosenberg, an associate, filled in.

The guest speaker was Anthony M. Lario, President Judge, State Division of Tax Appeals, who spoke on state appeals and the Freeze Act.

The Assessors met again Thursday afternoon at 2:00 PM and President Bailey presided.

The guest speaker was Sidney Glaser, Director, State Division of Taxation, who spoke on the topic of "Evaluation of the Tax Program as It Affects Property Taxation"

### Presentation of Awards:

Presidential Citations were awarded to the following persons:

Sam Temkin, Local Property Tax Bureau.  
Sidney Glaser, Director, Division of Taxation.  
Charles Taylor, Wayne, Passaic County.  
Charles Grayson, Montgomery Twp., Somerset County.  
George Harraka, Summit, Union county.  
Vickie Mickiewicz, Dover Township.  
Anthony M. Lario, President Judge, State Div. Tax Appeals.

Appreciation Plaques were awarded to the following persons:

Saul Wolfe, Association Attorney, accedpted by Walt Salmon.

Ethel Yahnel, Middlesex County Board of Taxation.

Past Vice-President's Plaques were awarded to the following persons:

Lawrence Hardy, New Milford, Bergen County.

John Corliss, Bridgeton, Cumberland County.

Jay Longfield, Springfield, Union County.

Chairwoman Claire Young presented the following SMA Certificate:

Joseph Zerbo, Cherry Hill Twp., Camden County.

Chairwoman Vickie Mickiewicz presented the following awards:

Russell T. Wilson Award: Marriott Haines, Vineland, Cumberland County.

Humanitarian Award: Ken Beck, Dover Twp., Ocean County.

A. E. Weiler Award: Ken Beck, Dover Twp., Ocean County.

President Bailey made his last remarks as President of the Association and thanked everyone that helped him during his term as President.

Mayor Ronald Marks and the Council of Deptford Township presented an award to Joseph Crane on becoming President of the Association.

Mayor Marks installed the following officers:

Sergeant-at-Arms: Edward Coll, South Orange, Essex County.

Secretary: Ken Beck, Dover Twp., Ocean County.  
(continued on page eight)

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## COMMUNIPLEX

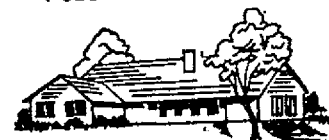
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## Atlantic City Meeting (continued)

Vice Presidents: Courtney Powell, Old Bridge Twp., Middlesex County; Sam Katz, Hillside, Union County; Stephen Nothnick, Vineland, Cumberland County.

Mayor Marks then inducted Joe Crane into the Presidency.

President Crane announced that the Executive Board meetings will be held on the following dates: January 12, February 16, April 20, June 22, September 21, November 15.

All the meetings, with the exception of the June 22 meeting, will commence at 10:00 AM. The June 22 meeting will commence at 7:00 PM at Rutgers. All County Presidents or their representatives must be present.

## Membership Committee

Report 11/15/77

| County     | Paid | Not Paid |
|------------|------|----------|
| Atlantic   | 27   | 9        |
| Bergen     | 73   | 16       |
| Burlington | 31   | 4        |
| Camden     | 29   | 12       |
| Cape May   | 16   | 1        |
| Cumberland | 15   | 2        |
| Essex      | 15   | 6        |
| Gloucester | 33   | 2        |
| Hudson     | 12   | 4        |
| Hunterdon  | 17   | 5        |
| Mercer     | 6    | 10       |
| Middlesex  | 30   | 6        |
| Monmouth   | 38   | 11       |
| Morris     | 42   | 15       |
| Ocean      | 33   | 17       |
| Passaic    | 28   | 5        |
| Salem      | 13   | 1        |
| Somerset   | 21   | 1        |
| Sussex     | 5    | 18       |
| Union      | 30   | 1        |
| Warren     | 14   | 6        |
|            | 528  | 152      |

Charles Taylor

## AWARDS RECIPIENTS



Marriott Haines (Russell T. Wilson Award), Ken Beck (A. E. Weiler Award), Ethel Yahnel (Appreciation Plaque), Ed Fitzgerlad (Humanitarian Award)

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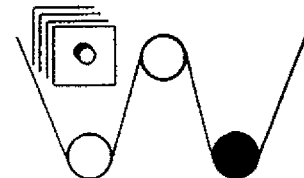
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### Advisory Committee & Legal Fund Guide Lines

1. Assessor shall contact the County President and the Tri-County Representative.
2. The Assessor, the County President, and the Tri-County Representative will meet with the Advisory Committee, to discuss the problem.
3. Legal Fund shall be for Regular Members in good standing who hold a Tax Assessor's Certificate.
4. Repayment of monies advanced if the applicant is successful in recovery over and above the legal costs expended plus salary loss. Applicant must sign an agreement before receiving payment.
5. Applicant shall have the privilege of the selection of an attorney but it is recommended the applicant use the Association attorney.
6. The Secretary-Treasurer of the Legal Fund will solicit voluntary contributions on an annual basis. Contributions for 1978 and thereafter, shall be in any amount.
7. Checks for contributions shall be made out to the NJ Assessors Legal Fund and mailed to the Treasurer of the Legal Fund. He will then record the individual contributions and once a month turn over the monies to the State Association Treasurer who will maintain a separate account.
8. Checks from municipalities will not be accepted.
9. At the conclusion of the case the applicant shall turn over to the Committee a full report and briefs of the legal proceedings.
10. To qualify for payment, the basic reason is having taxpayers, municipalities, or anyone hindering the performance of the duties of the Assessor.
11. The maximum amount of money to be allocated for any case shall be \$500. The Executive Board shall have the power to make exceptions after thorough review. No money is to be paid until the case is adjudicated.
12. The Advisory Committee will review the problem and if it is determined that the Assessor did not cause the problem, they will make their recommendations to the Executive Board of the State Association or the President to take action.



Outgoing President William T. Bailey congratulating new President Joseph Crane.

### Proposed Amendments to the Constitution & By-Laws

Underlined wording shows the proposed 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.

Dick Dann

### DEVELOPER LOSES CASE

A federal judge ordered a developer on Long Beach Island to redraft plans to erect a housing project on his own property because it violated U.S. environmental laws.

The developer was building on a 11.5 acre tract and was told to remove land fill from about 2.2 acres that was designated tidal wetlands.

The bulk of the project was permitted to continue but the wetlands was to be restored to its original condition.

\* \* \*

Olympia and York, Ltd., real estate developers, have been awarded a reduced farmland assessment on about 3,000 acres in the Pinelands (Burlington County) because 50 acres are being used to grow cranberries.

## LEGISLATIVE COMMITTEE REPORT ON BILLS PENDING

A reorganizational meeting of the newly appointed members of the Legislative Committee for the Assn. of Munic. Assrs. of N. J. was held at the Ramada Inn of E. Brunswick on Wed., Dec. 7, 1977.

Besides the 100% attendance by the committee, Pres. Joe Crane, V.P. Sam Katz (V.P. in charge), and Sal Pollina (leg. aide) were also in attendance.

The meeting was called to order at 10:40 a.m. and after lengthy discussions on many proposals submitted by the members, it was decided by the committee that the following "priorities" are the ones which the State Assn. should pursue for legislative enactment during the 1978-1979 session of the Legislature.

The listing below is not numbered in accordance of any priority importance since everyone felt that they all contained the same degree of importance.

### 1. Revision of the Farmland Assmt. Act with an emphasis on clarification of Woodland Assmt.

In discussing this priority, the committee has cited the many abuses in the Farmland act especially in the area of Woodland Assmt. The committee feels that the Farmland Committee be directed by the State Assn. to make firm positive recommendations towards correcting or eliminating these abuses in order that the legislative committee make proposals to the taxation committee so the revisions can be enacted into law. (The Local Property Tax Bureau has expressed a desire to hear any proposals so they too can assist in any proposed revisions). Since these recommendations are a long time coming, any further delay by the State Assn. in providing these recommendations would lessen the time needed to progress these proposals toward enactment.

### 2. Revision of the Tax Appeal System.

During the past sessions of the Legislature many bills were filed by various Legislators calling for some type of reform of our Tax Appeal system. However, none were filed that truly included the total concern of the assessor, despite the quantity of evidence given to the legislators by the assessors concerning the inequities in the present court system that allowed a backlog of some 28,000 cases to accumulate. Lengthy discussions on this priority were made by the members of the legislative committee. However, the suggestions made concerning the changes in the tax appeal system differed among the members. Some were for a strong county board and some were for the lessening of the duties of the county board. Suggestions were made for the provision by law of a qualified tax for each taxing district. Suggestions were made for having appraisers for the appellant meet certain professional requirements before testimony by him can be accepted by the courts.

Because of the many suggestions offered by this committee, the need for action by the Executive Board of the State Association can not be more clearly emphasized. Positive, uniform recommendations must be made by the State Association that can be accepted as practicable by all assessors in order that the legislative committee can offer these proposals to the Taxation Committee for incorporation in any proposals that pertain to a revision of the tax appeal system.

### 3. Payment by the State of the 100% Disabled Vet's Exemption.

The Legislative committee strongly feels that since this exemption is mandated by the state, then the state should pay for the full cost of the exemption. It has often been mentioned in the past by the Exemption Committee that qualification for this exemption should be reexamined by the Legislature.

### 4. Elimination of the Elected Assessor.

This priority was discussed by the committee and the concurrence of thoughts were that the office of the assessor should not be subjected to any political pressure and to have an assessor elected to this office would make him subservient to the politics of the prevailing climate. It was a unanimous feeling by those present that the office of the assessor, being a creature of the legislature and guided by the mandates of the constitution of the State of N. J., should have no known affiliation in any area of politics. Many believe that most of the problems afflicting an assessor today is the result of some infection caused by some form of political affiliation. It was further believed by all that if the State association moves toward the elimination of the selection of an assessor through an election, it would automatically eliminate the many ills currently contained in many

of the assessor's offices. It was also felt by the committee that any successful change in the manner of selecting an assessor, the incumbent assessor would have first option on the position. The State association should also move in the direction of preventing the threat of any removal from office of any assessor through vindictive action by governing bodies because of political action. (It has been pointed out to me by a member of the office of fiscal affairs, that the assembly would support action such as this.)

### 5. Payment of Legal fees by a Municipality for an assessor involved in any suit arising from the performance of his duties.

This would be the state association's third attempt at having legislation of this type enacted into law. You may recall A-1500 (1974-1975 session) which was returned by the governor and A-1843 (1976-1977 session) which was watered down by the sponsor from its original version. This bill is now languishing in the Senate Municipal Government Committee where it is slated for sure death.

The need for this bill is becoming more apparent in the light of the many situations involving assessors and their governing bodies. The State association should again move toward the enactment of this proposal. However, sponsorship should be sought from a legislator of the majority.

### 6. Recording of Attorney's name and all principles of a corporation and zip code number on face of deed.

The committee feels that by having this information included on the face of the deed would greatly assist the assessor in securing any information needed in regards to the subject sale.

### 7. State subsidized Rutgers conference.

It has often been stated that the State of N. J. should subsidize the Rutgers' conference for many reasons. The first being that the municipality is the direct recipient of any knowledge gained by the assessor from these conferences. It has been suggested that at least one assessor from each taxing district be mandated to attend. Sentiment for the enactment of this proposal is continuously growing, especially since the enactment of the 5% cap law. Some municipalities are removing the cost of this conference from the assessor's operating budget in order to remain within the cap.

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## P.L. 1973, CHAPTER 123

This act concerning tax appeals was approved on May 9, 1973 but postponed to this year, 1978.

We would advise all assessors to dig through their files for the copy of the bill with examples illustrating the implementation of this act that was sent from the Director's office in 1973.

There are efforts being made by the State Assessors' Association to have this bill abolished but in the event it goes into effect it would be wise to be prepared for it.

The act provides that property owners who claim discrimination are accorded the right to have their properties assessed at the average ratio where such properties had been assessed more than 15 percent over such average.

## KINGWOOD TOWNSHIP PROTESTS EXEMPTION

In protesting a Hunterdon County Board of Taxation's decision to give property tax exemption to a bishop of a church founded two years ago after a mail order ordination, the mayor and municipal attorney declared they will become mail order ministers.

Mayor Frank Nowakowski said that if he is ordained by the same church that made Donald Cory a bishop, he might nail a cross on his barn and apply for a tax exemption.

Kingwood Assessor Alice Ann Hauck valued the Cory property at \$86,500 with a tax bill of \$2,553.

The Mayor said that some people of Kingwood had petitions out saying they would not pay their taxes until the situation was changed because the church meets in the cellar of the bishop's house and is not open to new members.

The church holds no scheduled services.

## Banca a Member of Bergen County Board



Salvatore M. "Sal" Banca, Lodi Assessor, has been appointed to be a member of the Bergen County Board of Taxation.

Sal has been affiliated with the Lodi tax office for 16 years and is a past president of the Bergen County Assessors Association.

A member of the IAAO, Sal is the recipient of the President's Citation from the New Jersey Assessors Association.

Congratulations.

Happiness is nothing more than health and a poor memory.

## Solar Energy Conference

A conference to assist those public officials who will be responsible for the implementation of C. 256, P.L. 1977 pertaining to the exemption from real property taxation of solar energy heating and cooling systems, will be given in several areas of the State on February 17, 22, 24, 18 and March 2, 1978.

They are being sponsored jointly by the Department of Energy, the Department of Community Affairs, the Department of Treasury and the National Solar Heating and Cooling Information Center (NSHIC).

The NSHIC is taking care of all arrangements, such as providing materials, procurement of sites and providing lunch and coffee; therefore, a \$10.00 admission fee will be required.

Conferences will be held throughout the state.

Anyone interested can call the National Solar Heating and Cooling Information Center, Conference Department at (301) 770-3417.

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### ATLANTIC CITY NOTES

**Committee Reports:** Gloria Cross, Vice President

**Assessor-Collector Committee:** Gloria Cross, Chairwoman. There has been four meetings of the Assessors-Collectors Liaison Committee to date with the next meeting planned for December 8, 1977. This committee has been active in reviewing problems with respect to Assessor and Collector collectively. Attendance has been strong and discussions have been aggressive with a good rapport maintained with Director Glaser and Director Laezza. The results of the discussion were followed-up with numerous directives to assessors and collectors to clarify some of the rules and regulations and new laws that were implemented this year.

**Codification Committee:** Louis Pisacane, Chairman. This committee has been very active throughout the entire year of 1977 assisting assessors all over the State with copies of case judgements concerning appeals that cover a wide spectrum of the field of property assessment.

Of interest to many assessing officers are cases recently adjudicated and those dealing with the Freeze Act in income producing commercial properties, ratio cases and unique types of property, special purpose buildings, and properties owned by religious and non-profit organizations.

There has been little response to the committee's request for some of these different type appeal judgments from assessors. If you have experienced any at the county or Superior Court level they can be very useful to another assessor who may have a similar appeal. These decisions can be sent to the chairman of the committee.

**Awards Committee:** Vicky Mickiewicz, Chairwoman. Nominations have been submitted to the committee for the various awards. The recipients of the awards will be receiving their plaques at the installation of officers meeting on Thursday, November 17. Vicky thanked those who submitted nominations for consideration for this year's awards and hope that there will be even more participating next year. The program is designed to recognize outstanding achievements of individuals, to encourage more active participation in association activities and programs and to promote a higher degree of professionalism.

**Membership Committee:** Charles Taylor, Chairman. A copy of the committee's report is attached to the minutes.  
**Committee Reports:** John Corliss, Vice President

**Constitution & By-Laws Committee:** Dick Dann, Chairman. Chairman Dann presented an amendment to Article 3-Officers of the Constitution and By-Laws of the State Constitution, which was recommended at the general membership meeting on June 23, 1977 in compliance with Article 10, Section 1, of the Constitution and By-Laws. Attached to the minutes is a copy of the proposed amendment, which was unanimously passed.

**Public Relations Committee:** William Birchall, Chairman. The following is the status of the various committee projects as of November 10th: (1) "Assessment Topics" brochure—orders have reached 237,000, with a revision or replacement planned for 1978; (2) League Conference Booth—this year the booth will be shared (both space and expense) with the IAAO.

Association of Municipal Assessors of New Jersey

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