

# New Jersey



## Assessors

## Bulletin



MEMBER  
International Association  
of Assessing Officers

Vol. 17, No. 2

May, 1978

### ASSESSOR'S BALL

The First Annual Assessor's Ball was held at the Beacon Manor on April 1st. 148 Assessors and guests attended the dinner dance and 34 rooms were rented for those that chose to stay over.

The following County Presidents attended and were briefly roasted:

Atlantic County—Neil Garrison  
Bergen County—William Nagel  
Essex County—Pete Torre  
Gloucester County—Franklin Price  
Hudson County—Mae Introcas  
Middlesex County—James Puha  
Monmouth County—Bill Hogan  
Morris County—Gloria Cross  
Ocean County—Joyce Jones  
Passaic County—Jonathan Shepherd  
Somerset County—Charles Grayson  
Union County—Robert Brenman

Past Presidents that attended and were roasted were:

John Murray	Walter Salmon
Bill Bailey	Alfred Greene
Marriott Hanes	Sam Beferah
Clarence Delgado	

Last but not least, our current State President Joe Crane received the final roasting.

Many thanks to George Harraka and Charles Fouquet, the official toast masters, who prepared all the "Roast" material and obtained the gifts that were dispersed; to Sam Katz, who was in charge of table and seating arrangements; to Vicky Mickiewicz and Caroline Landi co-chairpersons for their dedication to make this affair a total success; to all the assessors who attended—Our thanks for it was you that made it a great success.

Respectfully Submitted  
Gloria A. Cross

### Land Tax Asked For Newark

Newark Councilman Henry Martinez said he will ask the New Jersey Legislature to change Newark's real estate property tax to a land tax only.

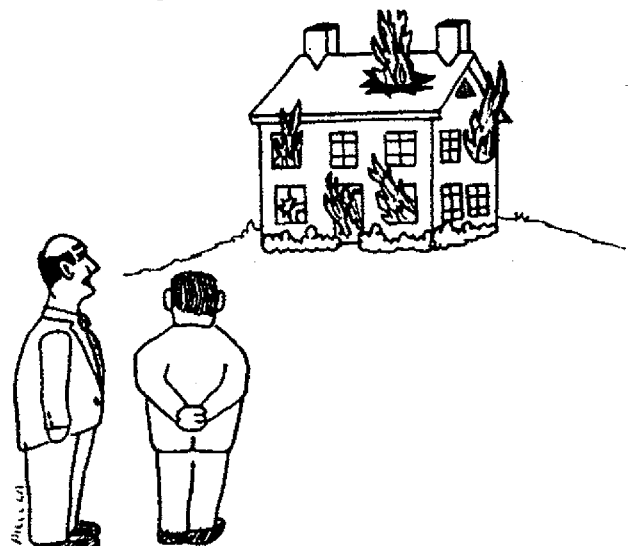
He said this would put a ceiling on homeowners' taxes who desire to improve their homes but hesitate to do so because of the added assessments.

A similar bill is now pending before the California Legislature.

Such legislation would decrease improvement assessments by 20 percent a year until only the land assessment remained. That would be increased by 20 percent a year until it is assessed at 100 percent of market value.

Martinez claimed this sort of legislation would help 70 percent of Newark's taxpayers.

Martinez was one of the four members of the city council who voted against a revaluation for Newark last year.



"How can I reassess your house? The flames haven't been put out yet!"

## LETTERS

For the past 7 years I have been your Association's liaison to Mayors throughout the State and have found yours to be one of the most active and dedicated organizations in the State. The tremendous help you have provided communities is, in my opinion, unparalleled, and I look to a continued cooperation between our respective organizations for success in our mutual endeavors.

During the past two years our Association held two informal tax conventions, the success of which we attribute to the efforts of Assessors. Both conventions were held at times when State Candidacies were prevailing and the time taken to hear their views did not allow adequate time to cover many important matters for discussion. In this regard we will hold another tax meeting (Tax Assessors Day) on May 13th. Gilbert Deardorf, Chief Tax Analyst of the State has stated that now, more than ever before, such meetings are vital to all of us.

Several months ago George Harraka, your Legislative Chairman, and various Mayors throughout the State, requested the possibility of revisions to the 5% cap law. Our Association has called 21 meetings throughout the State, one in each County, and the cap law has been on the agenda at all of the meetings to date, but the most important, in our opinion, will take place at our tax meeting on May 13th because the newly created Tax Study Committee will have the results of its study on the cap law prepared by that time in anticipation of finalization of the matter by June 1st. All members of this committee have been invited to the May 13th meeting.

We are also happy to inform you that your Vice President Gloria Cross has been appointed by your President, Joseph Crane, as your representative to our Association. We have worked with Gloria in the past and know her to be a person of outstanding ability who gets the work done and we're delighted with her appointment.

\*\*\*HOPE TO SEE YOU ON THE 13th\*\*\*

Please note that effective March 31, 1978 by action of the Officers and Directors, our organization will now be known as the New Jersey Mayors Association (An Association dedicated to the interests of smaller communities of New Jersey).

Lawrence Anzovino  
Mayor of Dunellen  
Executive Director

In New York the State Board of Equalization and Assessment has established rules and regulations which will allow local governments undertaking programs to improve real property tax administration systems to apply for and receive state aid.

The state aid formula, which was established in 1977 legislation, provides up to \$10 per parcel to localities that undertake approved programs to modernize their systems for levy and collection of property taxes. This will cover from a quarter to a third of the total cost of such programs. Counties, cities and towns which have already made improvements in the administration of the property tax may now apply for assistance.

## MEETING NEW JERSEY REAL ESTATE APPRAISAL NEEDS



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What a good thing Adam had—when he said a good thing, he knew nobody had said it before.

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## BILLS SIGNED INTO LAW

S-587 OCR Chapter 353

Prohibits banking institutions, savings and loan associations and mortgage companies from increasing payments to mortgage escrow tax accounts unless official notification of the tax increases have been given by the taxing district.

S-1704 SCS Chapter 356

Provides for the payment of a single homestead rebate.

A-2147 2nd OCR Chapter 357

Provides for payment of real estate taxes of no less than the first  $\frac{3}{4}$  where an appeal from an assessment is filed and allows an 8% penalty to be paid only on delinquent refunds.

A-3260 Chapter 370

Permits 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-1497 OCR Chapter 375

Authorized the State to lease riparian lands to counties and other instrumentalities for park and recreational purposes.

S-1789 OCR Chapter 377

Allows property tax exemptions to widows of disabled veterans who were entitled to such exemption but who died before actually receiving it.

A-3042 Chapter 410

Gives 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.

A-3618 Chapter 414

Eliminates the December 31, 1979 expiration date of the Tenants' Property Tax Rebate Act.

A-3466 Chapter 434

Provides that property which was assessed as residential property and upon revision of a zoning ordinance becomes situate in a commercial or industrial zone shall continue to be assessed as residential property so long as the owner at the time of the zoning ordinance change continues to reside therein.

Tax Board Refuses Atlantic City  
Partial Reassessment

Atlantic City's attempt to reassess the land values on blue-chip properties along the boardwalk, around the state marina and in the exclusive residential section next to Margate has been rejected by the Atlantic County Board of Taxation.

City officials said they intended to appeal to the Division of Taxation.

Assessor William Perry predicted that the reassessment of the primarily casino and commercial properties would drop the tax rate to \$6.00 per \$100 instead of a probable \$8.00 per \$100.

Most of the building assessment were unchanged and, in some cases, decreased in valuation.

According to a report, Louis Finifter, President of the three-member tax board, said the partial reassessment discriminated against other taxpayers in the city and would force the remaining municipalities in the county to pay a larger share of county taxes.

The board also contends that they were not notified in writing of the assessor's intent to reassess a portion of the town.

The city solicitor said he was shocked by the tax board's decision and asked they be disqualified from appeal hearings that resulted if the decision was reversed.

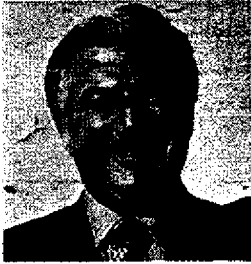
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## LEGISLATIVE COMMITTEE



Although the Legislature has been in recess since March 7th for the purpose of a budget review by the Joint Committee on Appropriation, chairmen of various committees have held hearing on many bills, some of which affected property tax administration.

As chairman of the Legislative committee, I have attended many of these hearings along with President Joe Crane, Sal Pollina and others whose communities would be suffering an adverse reaction if some of these bills were allowed to be moved.

Outstanding among these bills is S-659, the condominium bill which provides for the return of assessing procedure for condos as existed before Ch. 2, P.L. 1975 was enacted. The Legislative Committee, along with assessors from Ocean County, provided input to the Revenue & Finance Committee to the extent that the bill was released without recommendations by the committee. When the bill was reviewed by the Senate on Feb. 17th Senator Perskie loudly spoke out against the bill and it was laid over because of the lack of support for passage (19 votes - 21 needed for passage).

On Wednesday, March 1st, a meeting was held with Assemblywoman McConnell for the purpose of reviewing the seven points sought by the assessors for enactment by the Legislature. Besides these seven points, other items were discussed with Assemblywoman McConnell. I am happy to report that Mrs. McConnell was very receptive and appreciative of the suggestions made by the legislative committee and she expressed her desire to do everything possible to help attain favorable action on these proposals.

On March 9th a hearing was held by the Assembly Taxation Committee to review, at the request of Mayor Collins of Bayonne, A-535. The provisions in this bill allows for the assessment of cranes be as personal property rather than real property. Despite the input by the Assessors Association that this procedure would result in the shifting of the burden of taxation, besides presenting a threat to the fact that this procedure may open the door for allowing comparable items being classified as personal property rather than real, the taxation committee, after a 3 hour hearing, voted the bill out of the committee.

On March 20th a hearing was held by the Senate County & Municipal Government committee on S-411. This bill establishes the office of County Tax Administrator. Many objections were raised on various items in this bill by the assessors and others present. However, the bill was moved with amendments made in line with the objections raised on some of the provisions.

On Thursday, March 23rd a hearing was held by the Senate Energy & Environment committee on bill S-859, which allows for the acquisition of a certain portion of the Public Utilities Gross Receipts and Franchise tax to be used to furnish the "Lifeline Bill." Because of only a few of the large number scheduled for testimony were able to be

heard, the hearing was continued to a later date. The reaction by many present, including senior citizens, indicated a definite lack of support for this bill.

On Thursday, March 30, I was asked, along with my colleague Marriott Haines, to attend a meeting with Assemblyman Doyle of Ocean County for the purpose of discussing his bill A-373, known as the Transfer Development Rights Bill. This bill is similar in concept to the old T.D.R. Bill that had been previously submitted by Assemblywoman Totaro. Input provided by Marriott Haines and me were in the nature that assessing practice proposed by this bill would be contrary to all known procedures of Property Tax Administration. It was further stated that unless the Legislature clearly stated their intent on every proposal contained in the bill, the assessors would find themselves constantly in court trying to defend a controversial value of a right. Assemblyman Doyle asks that the assessors provide him with input that would enhance those provisions set forth in A-373 in order that it can be made workable.

On Friday, April 7th, President Joe Crane, Sal Pollina, Jim Anderson, Henry Ditmars and Sam Timken and I met with Mr. Alexander P. Waugh Jr., assistant Counsel to the Governor. The purpose of this meeting was to review the seven point program and other recent proposals made by the Legislative Committee and approved by the Assessors Association. There was quite a bit of input provided the Governor's counsel by those present and the reaction by the counsel appeared sympathetic to the assessors' request for some revision of the current Property Tax Administration laws.

There is now every reason to feel that since the meetings and hearings between various standing committees in both the Senate and the Assembly and this current meeting with the Governors Counsel, that great strides have been made toward the enactment of beneficial legislation as proposed by the Assessor's Association.

Prior to the meeting, it had been remarked to me by Mr. Steve Ricker, aide to the Governor, that the Assessor's Association wins the distinction of being the first organization to be asked to review certain legislation with the Governors Counsel. A final analysis of this meeting as to its contribution in the field of Property Tax Legislation will be the deciding point for future meetings.

George C. Harraka, Chairman

## CHAPTER 123

The Ocean County Municipal Assessors Association held a special meeting on April 4 to discuss the pro and con of Chapter 123.

Ken Beck, Georgian Kalber, Lorraine Andren and John Coan all gave their opinions.

The meeting was based, primarily, on the Piscataway case in which the court applied the state ratio to the established value, thereby reducing the assessment by a considerable amount.

A motion was presented by John Coan and seconded by Vicky Michiewicz to support the State Associations Executive Committee's position to enforce the enactment of Chapter 123.

# Association of Municipal Assessors of New Jersey

## NEW JERSEY ASSESSORS BULLETIN

P. O. Box 187, New Brunswick, N. J. 08903 — (201) 745-5011

Quarterly Publication

### OFFICERS

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 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.

## ONE MAN'S OPINION



Unit land values are developed in order to provide a simple and uniform measure of value which may be applied to all properties in a stated location.

The front foot unit of land values is used wherever it is assumed that, within a single parcel, the value of land will vary depend-

ing upon its location.

In order to develop a front foot value, a standard depth is assumed and all land value data is tabulated on the basis of lots of that depth.

The Real Property Appraisal Manual provides a full set of land value rules and illustrations of calculations of urban lots of irregular shape and size and adjustments can be made for various factors.

But, how does an assessor adjust for a court decision that, based on the income approach, reduces the land value of a designated property, making that property lower than either of his neighbors?

Few people enjoy paying taxes and there is such hostility to the property tax that some owners of commercial property will pursue any avenue to seek a reduction.

What better reason can a taxpayer have than to point to the value next to his and remind the assessor that there is an exasperating lack of uniformity?

On the other hand, if a reduction is given to a commercial property and the land value is not changed but the improvement value is lessened, wouldn't it look silly to have a ridiculous assessment on the building.

Perhaps the answer is to eliminate the income approach. I think it's discriminatory anyway because only investors can use it—not homeowners.

Remember, this is One Man's Opinion. Lou Schick

The State of Iowa has six female assessors and for the first time in the history of the ISAA they have a lady officer who was elected second vice president.

New Jersey has about 90 female assessors and one, Gloria Cross, is vice president although others serve on various committees.

## Continuing Education Program

The Continuing Education Program will be held June 20-23 at Rutgers University and at which time the County Tax Boards will also be there. The Program will be developed around a Mock Tax Hearing with time being given to sessions on preparation for the county and state hearings, analyzing leases, mortgage equity, etc.

The five basic components of the hearing process will be covered:

1. Taxpayer vs Assessor.
2. County Board Hearing.
3. Fact finding: preparation for State Appeal.
4. State Hearing.
5. Review or critique of hearing.

Cast of the Mock Tax Hearing:

Taxpayer—Henry Herskowitz, Appraiser from Woodbury; Assessor—Marriott Haines, Assessor from Vineland; Attorney for Taxing District—Daniel L. Hoffman, Esq.; Attorney for Taxpayer—Martin A. Herman, Esq.; Expert Witness for Taxing District—Ackley Elmer, Appraiser from Linwood; Expert Witness for Taxpayer—Allan Black; Judge—Anthony M. Lario, President Judge, Division of Tax Appeals.

County Tax Board Hearing Commissioners—(1) Marietta Borzaga, Hudson County; (2) Anthony Curcio, Somerset County; (3) Roberta Grayson, Union County Secretary; George McCormick, Essex County.

In addition, on Wednesday, June 21st at 5:30 PM there will be an informal get together and dinner with the assessors and the County Tax Board.

## BILL ON CRANES

An Assembly Committee last month approved a bill sponsored by Assemblyman Richard Van Wagner (D-Monmouth) that said cranes used to load and unload container ships cannot be subject to real estate property taxes.

The bill which was approved unanimously, stated that the cranes are to be considered business machinery and paid as personal property taxes.

Bayonne Mayor Dennis Collins opposed the bill saying the city received \$23,000 from the Port Global Corporation in business personal property taxes as compared to a real estate tax of about \$250,000 annually.

## Executive Board Meeting



The Executive Board of the Association of Municipal Assessors of New Jersey held a meeting on Thursday, April 20, 1978 at the Beacon Manor, Point Pleasant.

Committee Reports: Courtney Powell, Vice President.

Education Committee: Ken Beck, Chairman.

The Continuing Education Program for June 20-23 was revealed. The registration forms will be out shortly and should be returned to Rutgers no later than June 1st. The registration fee will be \$120 and if you are a commuter \$95. The revised syllabus for RPA I & II is practically complete. There was a motion by Walt Salmon and seconded by Ethel Yahnel that the Education Committee purchase two sets of the films, Market Data Analysis and Site Analysis & Evaluation from the I.A.A.O., which will be used in conjunction with RPA I.

Committee Reports: Jim Anderson, Vice President.

Audit and Budget Committee: Dick Dann, Chairman.

It was recommended by the committee that the Executive Board consider increasing the dues. There was a motion by Walt Salmon and seconded by Frank Zupko that the Constitution & By-Laws Committee review the dues system in order to generate more income. Since many assessors serve more than one municipality the regular membership has dropped approximately 70 members.

Appraisal Manual Committee: Jim Anderson stated that from the meeting and review of the manual on Monday, April 17, 1978, there is much work to be done, many areas of the manual should be revised. It was, also, his opinion that we would be better off using an approved appraisal manual, such as Marshall & Swift, to be on the same basis as other appraisers.

Committee Reports: Claire Young, Vice President.

Chapter 123: Margaret Jeffers, Chairwoman.

Chapter 123 is in affect for the year 1978 with one change. Instead of a one year weighted ratio, a two year weighted ratio will be used. The Assessors Association met with Assemblyman Alan Karcher and conveyed the association's views to him in regard to Chapter 123.

Exemption Committee: John Gausz, Chairman.

John Gausz submitted a report on the committee and stated that to date the meeting of Churches or Ministers is very ambiguous and covers a very wide area. President Crane instructed Chairman Gausz to arrive at a reasonable definition of Churches and Ministers so that we can recommend it be incorporated in the statute. The reason for this is because of the ever increasing mail-order ordained ministers and the creation of churches.

Committee Reports: Gloria Cross, Vice President.

Farmland Committee: Charles Grayson, Chairman.

An extensive study has been made by the Farmland Committee and Charles Grayson presented recommendations to the Executive Board for their action. A motion was made by Gloria Cross and seconded by John Coan that we

adopt a resolution on the proposed amendment to SI-176. This motion was carried. Gloria Cross made a motion that George Harraka and Charles Grayson initiate legislative sponsorship of the amendment. The motion was carried.

A motion was made by Marriott Haines and seconded by Charles Femminella that the Executive Board be in full support of the proposed constitutional amendment, which would amend Article 8, Section 1, Paragraph 1. This action was approved unanimously by the Executive Board and President Crane directed a combined effort of the Farmland Committee and the Legislation Committee to take the necessary steps to have this amendment ready for a ballot referendum this year.

President Crane also directed George Harraka to contact Sal Pollina, Legislative Aid; Senator Raymond Zane; and Assemblyman D. Stewart in order to get SI-176 out of committee and on the floor for a vote.

Gloria Cross requested President Crane to call a meeting in order to reflect #18 of the Farmland Committee recommendations, which is, "It is recommended that the Association be instrumental in calling, as soon as possible, a top-level State Woodland Conference of representatives of all interested parties to discuss the woodland problem, reach an acceptable solution for all concerned and insure legislative and public support." Charles Grayson has a list of the top-level persons that should be at this meeting. After this request the Farmland Committee received the unanimous support of the Executive Board. A letter under the direction of President Crane will be written to all interested parties as soon as possible in order to set up a meeting to try and gain support for the previously mentioned referendum. Since the referendum of this type will require extensive public relations, President Crane directed William Birchall, Chairman of the Public Relations Committee to have his committee act in conjunction with this venture.

Small Community Mayors: The Small Community Mayors Association is sponsoring a Tax Assessor's Day on Saturday, May 13, 1978 at the Old Yorke Inn, Route 130, Hightstown, N.J. The cost will be \$5 per person, which will include a luncheon. It is hoped that all assessors will attend.

Committee Reports: Sam Katz, Vice President.

Legislation Committee: George Harraka, Chairman.

The Legislation Committee has been very active and they have had several meetings with the Legislature.

Committee Reports: William Birchall, Vice President

I.A.A.O.: Bill Hogan read a letter from Joe Krupinski stating that Tom Flemming from Tennessee received New Jersey support in his bid for Vice President. A motion was made for this request but there was no second. The motion died.

New Business:

Assessor's Outing: There will be a new concept this year due to the various difficulties that the assessor's outing has come across. A recommendation was made to have a picnic and arrangements for golf were made. This new concept was accepted by the Executive Board and the format will be forthcoming.

Kenneth H. Beck, CTA, SMA  
Secretary

## "ODE TO THE REBATE"

Song to the tune of "For Me and My Gal" written by Gloria Cross, Winnie Roger, Kathy Tudor and Jenny Nelson and sung at the Assessors Ball.

The phones are ringing for me and the State  
The State is singing, "Come get your rebate"

Everybody's been Sunny

This year again they get money  
and for weeks they've been spending  
every dollar and dime.

The Assessor's office goes out of its mind  
with people calling to see if they've signed  
and some day—we're gonna get so sick and tired  
we'll close the doors for sure

We'll feel great

Just me and the State.



L to R—Vicky Mickiewicz, Gloria Cross, Carolyn Landi, Chas. Fouquat (behind mike) and Henry Ditmars.

## Codification Committee

This committee is still active supplying assessors from all parts of the State with material to aid them in assessment appeals and other problems associated with the efficient administration of the district assessors offices.

The majority of requests of late have been for ratio cases, freeze of assessments and jurisdictional questions relating to assessor's conduct.

The latest noteworthy item is the implementation of the bill recently passed and signed into law prohibiting the assessor from raising the assessment of real residential property that has undergone a change of zone classification from residential to commercial or industrial. This change usually caused an increase in value and assessment.

This committee welcomes Florence A. Ruffee of the Township of Mullica who will serve with this committee. It may be more economical and convenient for assessors in the southern part of the state to make requests to Mrs. Ruffee. Her address is Florence A. Ruffee, Glen Holly Box 22A, RD 4, Mays Landing 08330 and telephone (609) 625-4471.

All requests should be made in writing to her or Louis C. Pisacane, 100 Washington St., Boonton, NJ 07005 chairman of the codification function.

Louis C. Pisacane, Chairman

"If you keep your nose to the grindstone rough,  
And keep it down there long enough,  
You'll soon forget there's such a thing,  
As a babbling brook or birds that sing,  
And your world will come to be composed,  
Of your work, the stone, and your bloody nose!"

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People seldom improve when they have no models but themselves to copy.

## COMMUNIPLEX

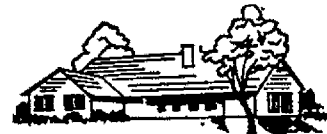
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## Middlesex County Assessors Ass'n



L-R: Katie Geiler; Jim Puha, Pres.; Joan Dambach; Kathy Hayes; and Fran Zupko.

### Public Relations Committee

The Public Relations Committee met on Wednesday, February 22nd, 1978, at 10:30 A.M. at the Mount Laurel Municipal Building. Present were:

William E. Birchall, Jr., Chairman; Steve Nothnick, State Vice-President; Grace Wolf, Secretary; Florence Ruffee, Walter Kosul, and Walter Salmon.

This meeting was entirely devoted to up-dating our brochure, "Assessment Topics." We tabled further in-depth discussion on brochure distribution at conventions, etc., other than assessors' conventions. This item will be brought up at our next meeting.

We discussed fully whether we wanted a series of brochures rather than one to cover all topics; whether we wanted to discuss reassessment duties of an assessor; how broad we should be in categories what is or what is not assessable and whether we wanted to stay with letter size brochure paper or switch to legal size to cover more topics. We discussed the cost of using the same type of color paper or using a different stock or format. We also discussed an announcement in The Bulletin with a sample of the brochure when it is ready. We also discussed a sample mailing which was previously sent to assessors, to this time including mayors.

We must have our material into the Executive Board of the State Association before April 20th. Mr. Salmon is going to work on illustrations for the brochures and Mrs. Wolf and Mr. Birchall will revise the brochure with the Committee's additions, deletions and corrections and then expect to meet for this purpose at the Willingboro Municipal Complex on Wednesday, March 1st, 1978.

This meeting was adjourned at 1:30 P.M.

The Public Relations Committee has revised the brochure "Assessment Topics" to reflect changes in state laws and regulations.

The updated brochure, with the title "You and Your Property," will be available for 500/\$12.

Samples will be distributed to every municipality shortly. Orders may be placed by sending a purchase order, voucher or check to the Public Relations Committee, Box 31, Hainesport, NJ 08036.

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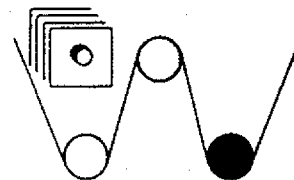
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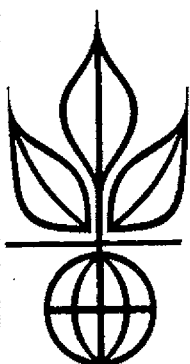
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### ASSESSORS FAMILY PICNIC

The first Annual Assessors Family Picnic will be held Saturday, August 19, at Auletto's Sunset Beach, Cooper Street. (off T. #41), Deptford Township, Gloucester, from 12:00 noon to dark.

The site is a five minute drive from Exit 3, New Jersey Turnpike.

The menu will consist of hamburgers, hot dogs, corn on the cob, salads, soda, beer, etc. Liquor will also be available.

For recreation there will be swimming, softball, horse shoes, golf and games.

The cost of \$7.50 per adult and \$4.50 per child, age 5-10, will provide all you can eat and drink. There will be no charge for children under five.

For information and reservations call: Richard Dann, (609) 845-1300 or S. Arthur Gaylord, (201) 688-2800.

Side note for shoppers: The new Deptford Shopping Mall, with 125 stores, is only two blocks away.

Hotel rooms are available at Turnpike Exit #3 for those desiring to stay overnight.

### Camden Hosts Tri-County

The Camden County Association hosted a Tri-county meeting Monday, April 3rd at Hanover Trail Steakhouse, Route 73, Mt. Laurel.

Assessors from Camden, Burlington & Mercer counties were among the 72 persons present for the meeting. A presentation on solar energy was given by William Steigelmann, Vice-President, Solar Energy Systems, Cherry Hill, N.J. and George Lorbeck of the Local Property and Public Utility Branch.

### IAAO NEW MEMBERS

Joseph Bailey, Supervisor, State & Local Taxes, NL Industries, Inc., Hightstown; Dorothy McCarthy, Assessor, Rockaway Borough, Rockaway; Francis D. Maxson, Senior Assistant Assessor, Middletown Township, Middletown; Thomas E. Phillips, Assistant Assessor, Township of Middletown, Middletown; Edwn S. Stark, Assessor, Middletown Township, Middletown.

### PAST PRESIDENTS OF NJAMA



Left to Right seated: Sam Bafarah, Jr.; Clarence Delgado; Al Greene; Walter Salmon. Standing: Marriott Haines; Bill Bailey; John Murray. Dan Kiely is missing.

### NEW CONDOMINIUM LAW FAILS IN SENATE

A bill proposed by Sen. Matthew Feldman (D-Bergen) that would have allowed condominiums to be taxed the same as apartment buildings was defeated in the Senate, 20-17.

Stating that millions of tax dollars would be lost if the bill became law and that condominiums are single family homes rather than apartments, opponents of the bill warned that the bill "would be the first giant step in destroying the municipal tax base and deteriorating existing assessment laws."

Feldman said the New Jersey Homeowners Association favored the bill because they thought it would encourage new housing and help the state's housing shortage but Sen. John J. Russo (D-Ocean) wondered how a leader famous as Feldman could sponsor such a bill. Russo's district includes many condominiums.

Sen. Thomas Gagliano (R-Monmouth) agreed with many assessors that the bill was not good and noted that condominiums should be assessed on the market value of the last sale.

The bill can be reconsidered at a later date.

What's the one thing you can never eat for breakfast?  
(Dinner)

## PROPOSED BILLS

A-539—McConnell, Weidel. To provide that municipal tax assessors shall be appointed by the governing body of the municipality and to protect tenure rights previously acquired by elected tax assessors.

A-543—Van Wagner, Jackman. To provide for the assessment and taxation of cranes used in loading and unloading container-ships as tangible personal property used in business.

A-544—Van Wagner. To establish a tax court to hear tax appeals and abolish the Division of Tax Appeals.

A-547—Shapiro. To provide that the total tax assessment of condominium property shall not exceed the assessment which would otherwise have been made against such property as a single parcel.

A-556—Orechio. To amend real property tax laws to change from October 1 of pretax year to November 1 of pretax year the date upon which must exist all facts to support claim for veterans tax deductions, senior citizen or disabled persons' tax deduction.

A-558—McConnell and 6 other Sponsors. To establish a tax tribunal.

A-559—McConnell and 6 other Sponsors. To provide for direct appeal of property tax assessments to tax tribunal where assessed valuation appealed exceeds \$200,000 and to extend the time within which county boards of taxation have to hear and determine tax appeals.

AR-16—Pellechia and 1 other Sponsor. To express the sense of the General Assembly that partial veterans' exemption from real estate taxes should not be eliminated.

AR-17—Van Wagner and 6 other Sponsors. To authorize and direct the General Assembly Taxation Committee to study State laws governing taxation and administration thereof by local governing bodies.

A-579—Burstin. To provide for service of notice of foreclosure upon a taxpayer whose name appears on the municipal tax rolls and to require service of notice on persons filing a notice with the tax collector.

A-582—Karcher, Otlowski. To provide that United States documentary stamps attached or as recitals in deeds or instruments of record for property shall be admitted as prima facie evidence of the sales price of the property.

A-586—Karcher, Otlowski. To authorize municipalities to require as a condition for issuance or renewal of licenses or permits for business conducted on premises that there exist no delinquent property taxes.

ACR-56—Martin. To propose an amendment to the New Jersey Constitution to provide for Coastal Wetlands assessment.

S-793—Foran. To provide that no municipality shall receive less in lieu of tax payments than it received under P.L. 1977, Chapter 137 and to amend P.L. 1977, Chapter 272.

A-616—Herman. To provide for real property revaluation by the counties.

ACR-58—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.

AR-18—Pellechia. To express sentiment of the Assembly that the veterans' real estate tax exemption not be eliminated.

A-715—Martin, Kiernan. To provide that contracts for establishment of sewerage facilities between two or more municipalities shall contain provisions for apportionment of real estate tax losses by a municipality in which the facility is located.

A-717—Albanese and 6 other Sponsors. To provide that  
(continued on next page)

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## BILLS—Continued

county board of taxation give written notice of its judgments to the local assessor.

A-726—Littell. To require notice to municipalities and members of Legislature representing such municipalities whenever acquisition of property would result in its becoming tax exempt.

A-731—Otlowski. To provide a uniform method for county boards of taxation to prepare equalization tables.

S-832—Dodd. To permit municipalities with 30% or more of their total land area tax exempt to declare a moratorium on the location of further tax exempt properties in the municipality.

ACR-66—Baer. To amend the New Jersey constitution, after referendum, to provide for the assessment of residential property according to use.

A-734—Cali, Janiszewski, Mays. To direct the Port Authority of New York and New Jersey to pay fair and reasonable amount to a municipality in lieu of taxes.

SCR-71—Ewing, Foran, Wallwork, Vreeland, Cafiero, Perskie, Zane, Orechio. To amend the New Jersey constitution, after referendum, to increase the income eligibility for senior citizens from \$5,000 to \$10,000 in order to be eligible for property tax deductions.

A-880—Bornheimer. To provide that municipalities shall not be required to include in its appropriation for "reserve for uncollected taxes" an amount equal to those taxes in default and so uncollectible.

A-886—Burstein, Baer. To establish a schedule for municipal repayment of tax refunds payable to taxpayers after a successful appeal from an assessment on real property.

A-806—Orechio. To provide that no municipality shall grant a tax abatement until citizens and residents of the municipality have had an opportunity to express their opinions thereon at a public hearing.

A-858—Brown. To provide that home improvements will not be assessed by a municipality for at least three years.

ACR-70—Bassano. To amend the New Jersey Constitution, after referendum, to provide differential homestead rebates for senior citizens, disabled citizens for their surviving spouses, to provide for State reimbursement of revenue lost by taxing districts by reason of tax deductions enacted by the Legislature and to provide for annual appropriations of revenue sharing funds.

S-889—Friedland, Sheil, Errichetti. To allow municipalities the option of receiving payments in lieu of taxes under certain programs.

S-897—Rodgers. To provide for reimbursement of municipalities for tax deductions allowed for veterans, senior citizens, permanently and totally disabled persons and their surviving spouses for which there is no reimbursement under present law.

A-891—Flynn. To permit municipalities to defer collection of up to 50% of property taxes on residences of senior citizens with annual income of less than \$7,500 and to establish standards, qualifications and procedures for

granting tax deferrals.

A-896—Flynn. To provide that tax foreclosure lists shall not include property of senior citizens entitled to tax deduction unless a 60 day notice of delinquency has been mailed and a report filed with the clerk of the municipality.

ACR-71—McManimon. To amend the New Jersey Constitution, after referendum, to hold senior citizens harmless from increases in real property taxes and assessments resulting from revaluations and to provide for State reimbursement of taxing districts.

SCR-77—Parker, J. Russo. To amend the New Jersey Constitution, after referendum, to increase from \$5,000 to \$7,500 the income limitation for senior citizens to receive a tax deduction on real property.

A-991—Brown. To provide for taxation of lands at 20% of valuation where such are used for a public water supply and made available for public recreational purposes and to exempt from taxation certified historic sites.

A-1019—Bornheimer. To permit municipalities to accept partial payments of property taxes under certain circumstances.

ACR-77—Matthews, Schuck, Herman, Schwartz. To amend the New Jersey Constitution, after referendum, to increase the income limitations for disabled and senior citizens to qualify for property tax deductions from \$5,000 to \$8,500 and to provide for increases in such income every 2 years based on 75% of the cost of living.

ACR-78—Flynn. To amend the New Jersey constitution, after referendum, to provide that any person who had been entitled to a property tax deduction and who no longer lives in the dwelling shall be entitled to the deduction for one year or until title to the dwelling is transferred at closing or until it is leased, whichever occurs first.

S-1002—Feldman. To extend exemption from real property taxation to lands owned by charitable trusts, the property of which is devoted to a public use.

S-1029—Wallwork, Orechio. To exclude capital expenditures from budget caps when financed by a municipality through the local property tax or when financed by a county through the county tax levy.

A-1082—Weidel. To permit municipalities to assess owners of real estate fronting on a street or highway with no sidewalks for 50% of the construction of sidewalks on the opposite side of the street.

A-1151—Gorman and 2 other Sponsors. To repeal P.L. 1977, Chapter 410 concerning the sales of real property to enforce municipal tax liens. (Tax.)

A-1161—Hurley, Chinnici. To increase homestead real estate tax deduction income qualifications from \$5,000 to \$7,500 and extend applicability to dwellings on land held under 99 year leases. (Tax.)

ACR-87—Froude. To provide for real estate tax credit for certain World War I and World War II Veterans of the Polish and Czechoslovakian armies. (Tax.)

ACR-88—Szabo and 7 other Sponsors. To amend the Constitution to increase the income threshold for real estate tax credit allowances to \$10,000 maximum. (Tax.)

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## OCEAN COUNTY FLAG



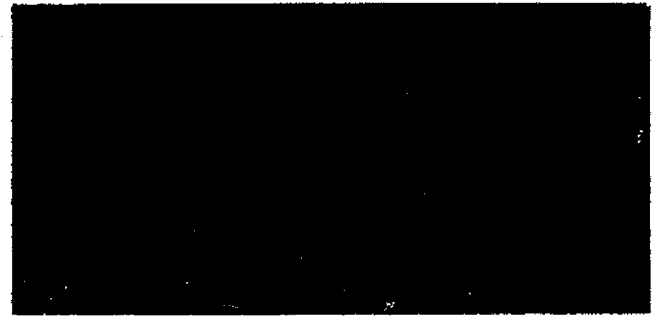
**NEW OFFICERS AND A NEW FLAG**—The Ocean County Association of Municipal Assessors installed its new officers last week. Shown here are Joyce Jones, (right) of Manchester, incoming president, and Victoria Mickiewicz, outgoing president, in front of the Association's flag. The flag was designed by William Hayes, former Manchester policeman and now Ocean County Civil Defense Director, and is the first of its kind in the state and possibly the nation.

## SENATE VOTES TO ABOLISH DIVISION OF TAX APPEALS

The New Jersey Senate passed a bill to replace the Division of Tax Appeals with a full time tax court that would hear and determine all tax appeals.

It passed the Senate, 37-2, and was sent to the Assembly. Along with it was a measure to establish a full time county tax administrator for each of the 21 counties.

## PUBLIC RELATIONS AT WORK



"You and Your Property" brochures being mailed by Bill Birchall, Walter Kosul and Grace Wolf.

Senator Steven Perskie (D-Atlantic) sponsored the bill (S-115) establishing the tax court saying the present system needed streamlining.

The new court would have between six and twelve full time judges, appointed by the Governor with Senate approval, serving seven year terms at the same annual salary as a Superior Court Judge, \$48,000.

Sen. Thomas Gagliano (R-Monmouth) favored the bill, citing the fact that there are over 40,000 cases backlogged.

Sen. Lee Laskin (R-Camden) opposed the bill because of the cost factor. He said the new judges will call for new chambers, new libraries, new law clerks and new secretaries.

However, all present employees of the Division of Tax Appeals would be transferred to the new tax court without losing their Civil Service status under the new bill.

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