

New Jersey



Assessors

Bulletin



MEMBER
International Association
of Assessing Officers

Vol. 17, No. 3

August, 1978

Nominating Committee

The Executive Board of the Association of Municipal Assessors of New Jersey held a special meeting on June 23, 1978 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—Millburn, Essex County

Sam Befarah—Asbury Park, Monmouth County

Carolyn Landi—Wyckoff, Bergen County

The six individuals elected by the Executive Board are:

George Harraka—Summit, Union County

Dick Dann—Woodbury, Gloucester County

Joseph Buck—Edison, Middlesex County

Sam Katz—Hillside, Union County

Al Stack—Laurel Springs, Camden County

Vicky Mickiewicz—Dover Twp., Ocean County

The following are the offices which are open:

Office	Name	Can or Cannot Succeed Themselves
President-Elect	—	—
Vice President	James Anderson	cannot
Vice President	Gloria Cross	cannot
Vice President	Claire Young	can
Vice President	William Birchall	can
Treasurer	Charles Taylor	can

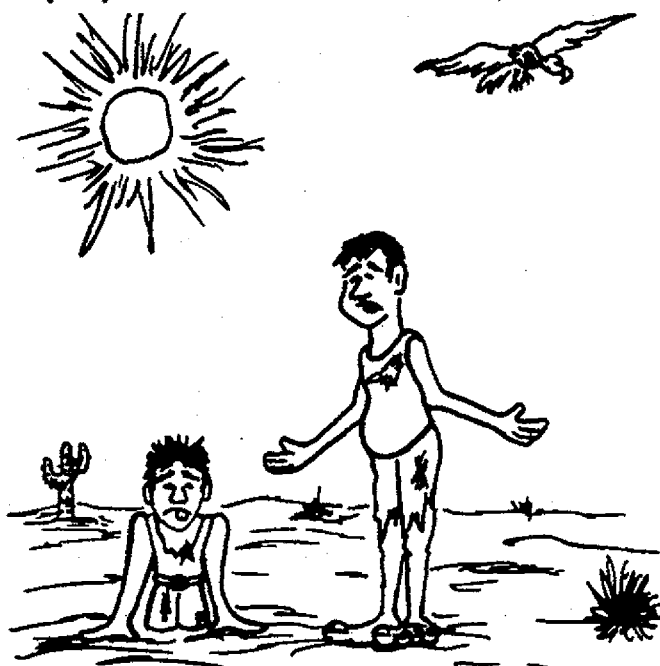
The Special Executive Board meeting was adjourned, so that the Open Executive Board meeting could begin.

In Our Legislature

Local Property Tax—Assessments of Residential Property—Chapter 434 P.L. 1977 (approved February 28, 1978). 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.

* * *

Current tax bills are the most balanced legislation. They usually contain something to disappoint almost everybody.



Why do we have to assess the desert!!

High Court Rules On Water Land

The Hackensack Water company was favored by a New Jersey Supreme Court decision that reduced the value of the land at the bottom of a reservoir in Old Tappan from over \$2,000 per acre to \$670 per acre.

The Bergen County Board of Taxation had reduced the total assessment by \$3.3 million to \$3.8 million, putting a value of \$2,500 per acre on submerged land.

The company appealed to the Division of Tax Appeals and the assessment was further reduced from \$3.8 million to \$2.8 million.

The borough appealed the decision and the Appellate Division of Superior Court upheld it.

The court said the land had to be viewed as potential sites for home and commercial construction but engineers testified that the cost of draining and dismantling the dam was more than the value of the land so the case was remanded to the Division of Tax Appeals for a new determination of the market value of the underwater acreage.

An interesting point brought out is that all assessments must "bear some relationship to reality."

Local Property Tax—Lease of Portion of Tax Exempt Property—Chapter 370, P.L. 1977 (approved February 6, 1978). Permits colleges, schools, academies or seminaries to lease a portion of tax-exempt property without loss of its tax exempt status on the remainder of property not leased. The leased portion would be subject to real property taxation.

* * *

Local Property Tax—Payment of Real Estate Taxes on Appeal From Assessment—Chapter 357, P.L. 1977 (approved January 31, 1978). 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.

* * *

Local Property Tax—Property Tax Exemption to Widows of Disabled Veterans—Chapter 377, P.L. 1977 (approved February 8, 1978). Allows property tax exemptions to widows of disabled veterans who were entitled to such exemption but who died before actually receiving it.

* * *

Local Property Tax—Mobile Homes—Taxation as Real Property—The Appellate division affirmed the determination of the Division of Tax Appeals in ruling that mobile homes situated on leased land were subject to tax as real property. The mobile homes were "so integrated with the land as to be considered as real estate and taxable as such within the meaning" of the real property tax statute. Koester v. Hunterton County Board of Taxation. Appellate Division, January 12, 1978.

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Woodland Meeting

A meeting was held in the Office of Director Sidney Glaser on Tuesday, May 16, 1978 at 1:30 P.M. to discuss Senate Bill S-176 and the woodland problem.

This meeting was called by Director Glaser at the direction of the Senate Revenue and Finance Committee as a result of its hearing on S-176 held on Thursday, May 11, 1978.

William Zuzzio briefed Director Glaser and the group on S-176.

Director Glaser questioned the true intent of S-176 in eliminating 100% woodland tracts from the Farmland Assessment Act.

Arthur West argued that all woodland can and should be qualified under the existing Farmland Assessment Act. He said that Section 46.1 of the Municipal Land Use Law would take care of problems with woodland.

Assessors pointed out that Section 46.1 applied only where preliminary subdivisions were granted and would in no way solve the problem on 1,000,000 acres of woodland.

Charles Grayson cited acreage figures compiled by the Division of Taxation indicating there is presently about 850,000 acres of untreed open farmland presently qualified under the Farmland Assessment Act and about 53,000 acres of 100% pure woodland now qualified. State Bureau of Forestry figures indicate there are an additional 1,000,000-plus acres of 100% pure woodland acres not currently covered by the Act and S-176 is directed toward eliminating that 1,000,000 acres of woodland from coverage under the existing Farmland Assessment Act.

Arthur West argued that a woodland owner need only to clear and till 5 acres along with his remaining woodland acres and then could qualify under S-176. This would accomplish nothing.

Charles Grayson pointed out that the taxpayers of the State must be given a chance to vote on the question as they will have to bear the burden of the resulting tax shift. Such woodland is currently assessed at current market value and not woodland-use value and there will be a severe loss in ratables. This must be given consideration. Thus, the Assessors are taking action to have a Public Referendum on the November ballot to amend the Constitution to establish a new Woodland Assessment Act to cover such woodland. Copies of the Assessors proposed Constitutional Amendment Bill were submitted.

Arthur West and Secretary Alampi objected to having a referendum on the subject.

Marriott Haines discussed the problems confronting assessors

in dealing with woodland applications, the increasing liberal interpretations of the Courts, and the adamant reaction of non-woodland and non-farmland property owners to bearing the burden of the resulting tax shift. The Assessor is on the front line administering the Law and therefore has a face to face confrontation with all property owners and taxpayers on the subject.

The question was raised on how Christmas trees would be covered under S-176.

The Assessors amendment to S-176 was submitted and discussed.

Joseph Crane commented that the work "anticipated," particularly as applied to woodland qualification, must be specifically defined as it creates many problems for assessors.

Secretary Alampi suggested that present Woodland Acts in effect in States across the country should be studied and used as a guide in revising the Farmland Assessment Act.

It was pointed out that Assessors have been studying the woodland problem and various Woodland Acts for the past three years.

Charles Grayson stated that the Public must be given an opportunity to decide the issue since they must bear the cost of preferential tax treatment for such woodland, and that Assessors will insist that there be definite written rules, regulations and guidelines to control qualification of such woodland operations.

It was mentioned that numerous Woodland Court decisions exist and should be followed by Assessors.

Assessors pointed out that few assessors get copies of Court decisions, and then not all of them. Court decisions apply to conditions in a particular case and are not Law but only a guide and mostly one man's opinion.

The meeting concluded with Director Glaser requesting all parties to continue to study the various Woodland Acts in existence in various states, and to think of possible revision of the Farmland Assessment Act to solve the problem.

Director Glaser will call another meeting of the group in six weeks to further consider the problem.

The meeting adjourned at 3:30 P.M.

Homestead Rebate Act—Annual Single Homestead Rebate Check—Chapter 356, P.L. 1977 (approved January 31, 1978). Provides for the payment of a single homestead rebate each year based on the property tax paid in each preceding year.

Legislative Report



On Monday, June 27, 1978 the New Jersey Assembly joined the New Jersey Senate in adjournment until sometime early in the fall at a date to be announced.

Since this legislature has been called to order in January 1978, many bills affecting Property Tax Administration have been either moved through both houses or have been rejected by one or the other house.

A brief recap shows that the most prominent of the bills affecting property tax administration enacted into law is the revision of the tax courts. Beginning July 1st, 1979, the State of New Jersey will have for the first time, a full-time tax court, thereby abolishing the State Division of tax appeals.

Although guidelines for the implementation of these laws (S-113-114 & 115) have yet to be made, it would benefit all assessors to become well aware of those provisions set forth in these laws. Since tax appeals at the State level will be heard daily beginning July of 1979, it would behoove every assessor to be prepared.

Another situation facing the assessors this coming fall is the implementation of Ch. 123. As you probably already know, A-1283 which calls for an indefinite postponing of Ch. 123, cleared the assembly but it is now in the Senate County & Municipal Government Committee awaiting further action.

The Assessor's Association was hopeful of moving A-1492 which calls for an amendment to Ch. 123 whereby the director's weighted ratio rather than the unweighted average ratio be used to determine the upper and lower limits. Because this bill was introduced late in the session (June 12, 1978) movement through the assembly was side-tracked due to the priority and extensive debate on other matters on the agenda.

Since Ch. 123 is now in effect, it will be most interesting to see what affect this law is having on different taxing districts throughout the state. The reason why the state association has asked for a delay of this law was because of a fear that the law would have a negative effect on more taxing districts because of a lack of recent revaluations. Our input to the Legislature cited this statement on many occasions. Whether or not Ch. 123 should be repealed, delayed or amended will be solely dependent on how efficiently it is now operating. The Legislative Committee is asking that all assessors who have been involved in any cases involving Ch. 123, to provide us with their input immediately in order that we may provide the taxation committee with information substantiating any course of action that the assessor's association will be pursuing this

fall. As stated earlier, priority action on other bills prevented further action on Ch. 123 during this session.

One of these bills was A-1413, the Port Authority Industrial Development Bill. Assessors in areas where the Port Authority is most likely to develop industrially should become well aware of the contents of this proposal. The Assessors Association has already supplied the taxation committee with some recommendations.

The other bill is A-373, or the Transfer Development Right Bill. The Assessor's Association has already made known to the Legislature that this proposal creates a whole new concept in Property Tax Appraisal. This is the appraisal for ad valorem taxes of a certificate. It has been pointed out by the Assessors Association on many occasions that the Transfer Development Right Theory creates problems in assessing procedure that would ultimately be left for the courts to decide. This theory is now being used as a pilot program by the New Jersey Department of agriculture as a means of preserving farmland and the latest report is that the program is not working. Before this theory can work, many questions concerning assessing procedures must first be answered.

In the matter of farmland the Assessors Association is having a problem getting S-176 (the Woodland bill) released from the Senate Revenue and Finance Committee. This is due to opposition raised by the Farmland Bureau. A meeting was ordered by Sen. Dwyer for the State Division of Taxation, the Assessors, The Department of Agriculture and the Farmland Bureau to try to resolve the difference. Another meeting was proposed by Mr. Glaser which, at this writing, is yet to be scheduled. The Assessors Association is hopeful of getting this Woodland situation moving toward a successful resolution before the Senate reconvenes in the fall. It has also been pointed out that a new Woodland Act similar to the concepts of the Farmland Assessment Act will be needed and approval on a referendum by the people will be required before this can become law.

In conclusion, other bills which the Legislative committee will be actively pursuing for enactment are A-539 and (elimination of the process of elected assessors) which is through the Assembly and is now in the Senate Revenue & Finance Committee; A-717 (requiring written decisions by County Boards in Judgements) which has passed the Assembly and is now in the Senate Revenue & Finance Committee; S-309 (requiring answers to assessors interrogatories on income producing properties before an appeal can be heard) which has been approved by the Senate and is now in the Assembly Taxation Committee.

George C. Harraka, Chairman

Enthusiasm is the propelling force necessary for climbing the ladder of success. The descent to failure is greased with the slime of indifference.

Farmland Assessment Committee

A meeting of the Farmland Assessment Committee of the Association of Municipal Assessors of N. J. was held on May 16, 1978 at 10:00 A.M. in the Lacey Township Municipal Building, Forked River, N. J.

The following Committee members were present: Charles W. Grayson, Montgomery Twp. (Somerset), Chairman; John Coan, Lacey Twp. (Ocean); Robert Housedorf, Holland Twp. (Hunterdon); Steve Kessler, Winslow Twp. (Camden); Carolyn Landi, Wyckoff Twp. (Bergen); Thomas R. Lawrence, Monroe Twp. (Middlesex); Charles Schutt, Wayne Twp. (Passaic); Mrs. Ethel S. Yahnel, Tax Analyst (Middlesex County Tax Board).

Absent: Anthony J. Arback, Manalapan Twp. (Monmouth); Charles J. Femminella, Kinnelon Boro. (Morris); Thomas Harraka, Wayne Twp. (Passaic); Vincent J. Maguire, Clinton-Union Twps. (Hunterdon).

The Chairman reported that Vincent Maguire called by telephone to say he doubted he would be able to attend the meeting.

WOODLAND PROPOSAL - EXECUTIVE COMMITTEE

The NJAMA Executive Committee, at its meeting held April 20, 1978, adopted the "Woodland Proposal" completely as written and recommended by this Committee. Chairman Grayson and Legislative Committee Chairman George Harraka were authorized to initiate legislative sponsorship for the proposed amendment to S-176.

The Farmland Committee and Legislative Committee were directed to make a combined effort to have the Constitutional Woodland amendment ready for a ballot referendum this year.

SENATE HEARING - (S-176) May 11, 1978

The Senate Revenue & Finance Committee held a hearing on S-176 on May 11, 1978.

Results of the hearing were that the Senate Committee instructed Director Glaser to call a meeting of representatives of the Tax Assessors Association, Department of Agriculture, Farm Bureau and Division of Taxation to discuss S-176 and try to compromise on the woodland problem.

Such meeting is called for May 16, 1978 at 1:30 P.M. in Director Glaser's Office.

The question was raised by Farm Bureau that woodland owners need only to clear and till 5 acres of land along with their remaining woodland and then could qualify under the Farmland Assessment Act, as a result of S-176. This would accomplish nothing in their estimation. Farm Bureau feels all woodland should and can qualify under the present Farmland Assessment Act.

Farm Bureau argued that Section 46.1 of the Municipal Land Use Law should take care of the woodland problem, which is totally incorrect.

WOODLAND ACT—MINIMUM ACRES TO QUALIFY

Following discussion, it was moved by Yahnel, seconded by Landi, that ownership of a minimum of 30 acres of woodland be required to qualify under the proposed Woodland Assessment Act. Roll call vote was as follows: Yahnel, yes; Landi, yes; Housedorf, yes; Schutt, yes; Kessler, yes; Coan, yes; Lawrence, no; Grayson, yes.

WOODLAND PROPOSAL—NO COMPROMISE

The Committee unanimously recommends that a firm stand be taken in full support of S-176 as amended, and on the proposed Constitutional Amendment, and that there be no compromise.

Chairman Grayson had to leave the meeting at 11:45 A.M. to attend the meeting in Director Glaser's Office to discuss S-176 and the woodland problem.

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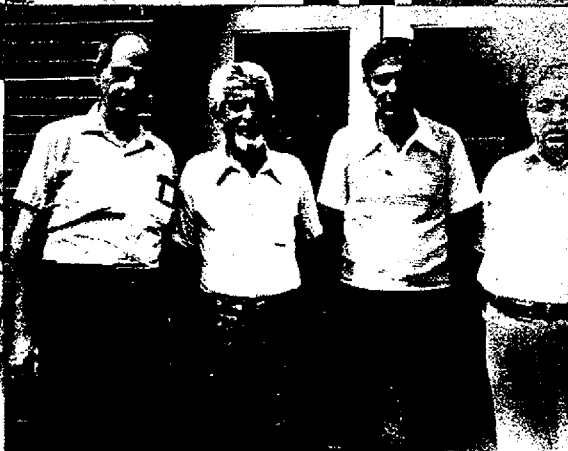


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Association of Municipal Assessors of New Jersey

NEW JERSEY ASSESSORS BULLETIN

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One Man's Opinion

Monday.

The phone rings.

"Hello."

"Assessor's office."

"Can you tell me who owns 30 Main Street?"

"One moment please." (Pause) "Henry Higgins."

"John Who?"

"Not John. Henry Higgins."

"I want the owner of 30 Main Street."

"Higgins. Henry Higgins."

"Listen, I have to find the owner of 30 Main Street."

"It's Higgins. H-E-N-R-Y H-I-G-G-I-N-S."

"Is this the Assessor's office?"

"This is the Assessor's office."

"Can I speak to the Assessor?"

"You're speaking to the Assessor."

"Well, I want the owner of 30 Main Street."

"I told you it's Henry Higgins."

"Is he a tall guy named John?" (Baby cries in the background.) "Shut up or I'll kill you!"

"Lady, I don't know how tall he is or how tall you are. I don't even know how tall I am. All I know is that according to my records the owner of 30 Main Street is Henry Higgins, H-E-N-R-Y H-I-G-."

Click. Caller hangs up.

So, you want to be an Assessor!!

Lou Schick

OOPS! I Goofed

To Cape May County my deepest apologies for omitting them from the report on the Assessor's Ball in the May issue of the Assessors Bulletin.

Present were:

John Dollinger, President and three Cape May County assessors and their wives.

Three lashes with a wet noodle are due to me.

Gloria Cross

New Jersey Mayors Association Hosts "Tax Assessors Day"

On Saturday, May 13, 1978, over 100 government officials, including 37 Assessors, met at Hightstown's Old Yorke Inn for Tax Assessors Day.

Although much of the meeting was devoted to topics more related to Mayors and other local officials, several items pertaining to the Assessor were discussed. Those who spoke were:

Sid Glaser—Homestead Rebates; Proposals regarding Tax Courts & County Tax Administrators; Sunset laws; Oversight Committees.

George Harraka—Legislation, including Woodland Act, Revision of Appeal System, Payment by State of 100% Disabled Vet Exemption, Elimination of Electing Assessor and Recording of attorney's and principals names on Deeds.

Joe Crane—Requested support of local Assessors by their Mayors.

Gil Deardorf—Strengthen County Boards - Give them specific responsibilities - Build "case law" of record at County - all in order to cut down on appeals.

Charlie Grayson—S 176 "Woodland Act"—Requested support toward enactment of bill permitting Referendum on the November ballot.

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Book Review



From its title, *Tax Politics: How They Make You Pay and What You Can Do About It* might appear to be another of the consumerist volumes on how to aggravate various levels of government. Fortunately, it does not fulfill this image as it goes through consideration of income and property taxes.

Designed as a source book for citizens advocating fairness in the taxation process, the volume dedicates over one hundred pages to property assessment and taxation. Property tax chapters cover "Who Pays Property Tax," "How Property Taxes Work," "Investigating Property Taxes" and "Property Taxes and Related Battles." The Bibliographical Note gives several source references, including some IAAO publications.

In pointing out problems with use valuation, exemptions, inequity, the appeal process, mass reappraisal, "fair" value and other items, the volume gives broad coverage. Although little specifically relates to actual New Jersey experience, the informed Assessor might want to read the property tax sections, especially since the book advocates cooperation with sincere officials rather than creating enmity.

Tax Politics, authored by Robert M. Brandon, Jonathan Rowe and Thomas H. Stanton, with a preface by Ralph Nader, is published by Pantheon Books, New York. Hardbound, \$15; Paperback \$6.95. The book is copyrighted by Public Citizen, Inc. and is a product of their Tax Reform Research Group.

IAAO members receiving the International Assessor may also refer to the review in the September 1976 issue of that publication.

As the copy reviewed was available at the local library, budget conscious officials might consider this source for reading this volume.

Bill Birchall

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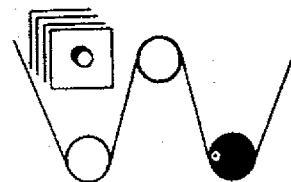
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New Bills

A-1283 Karcher. To change the effective date of P.L. 1973, Chapter 123 re property tax appeals from tax year 1978 to tax year 1980.

A1306 Van Wagner and 1 other Sponsor. To increase the fees for tax appeals in the Division of Tax Appeals.

ACR-98 Paterno and 15 other Sponsors. To amend the New Jersey Constitution to grant tax exemptions or abatements for up to 5 years on authorized improvements or expansions to commercial, manufacturing or research and development buildings and structures of business concerns and lands, provided such directly results in increase of full-time employees of such business concerns.

SCR-91 Ewing and 9 other Sponsors. To amend the New Jersey Constitution to provide that the Legislature may adopt a statute to exempt certain senior citizens from increases in district school taxes.

ACR-102 Orechio. To amend the New Jersey Constitution to grant senior citizens' property tax deductions to single or widowed female citizens and residents 62 years of age.

ACR- Orechio. To propose an amendment to the New Jersey Constitution to provide for an increase in senior citizens and disabled citizens real property tax deduction from \$160 to \$250 and to increase the limitation on income from \$5,000 to \$7,500.

ACR-108 Orechio. To create a commission to review property tax exemption and abatement statutes, to assess financial impact and to make recommendations for their reform.

A-1366 Schwartz and 10 other Sponsors. To increase the number of municipalities eligible to institute property tax abatement programs pursuant to P.L. 1977, Chapter 12 by removing from existing qualification criteria the stipulation that a municipality must have 350 ADC children and publicly financed housing, from 39 to 112.

ACR-115 Orechio. To create a commission to study the advantages and disadvantages of providing for a veterans' bonus in lieu of the veterans' property deductions.

ACR-118 Orechio. To create a commission to study the feasibility of allowing municipalities to impose real estate taxes or fees in lieu of such tax on county and state owned property.

S-1152 Graves, Rodgers, Friedland, Perskie, Lipman. To provide for real property tax exemptions for employers who provide substantial additional employment opportunities either through expansion or for newly established firms, which must establish at least 250 new jobs to be eligible.

A-1375 Girgent and 5 other Sponsors. To provide property tax exemptions for up to 2 years for certain

businesses and industries providing additional employment opportunity.

A-1478 Hollenbeck. To conform law re filling and holding of offices of borough assessor and tax collector with general law on assessors and tax collectors.

A-1488 Jackman and 20 other Sponsors. To provide for annual appropriation to the Division of Taxation for purpose of defraying homestead tax rebates of an amount equal to State revenues from "State Jai Alai Revenue Law" now pending before the Legislature.

A-1492 Herman. To change the definition of "average ratio" of assessed to true value to include weighted averages over the latest 2 years in law concerning real estate tax appeals.

S-1236 Friedland, Sheil, Rodgers. To amend the Homestead Rebate Law to a flat \$187 for all eligible property owners, regardless of valuation.

A-1507 Gormley and 2 other Sponsors. To provide for State payments in lieu of taxes on county jails and rehabilitation facilities.

A-1522 Newman, Doyle. To define "dwelling house" to include units of a cooperative for purposes of tax exemption in certain cases.

A-1552 Doyle, Newman. To provide that for determining percentage of common area maintenance cost, the value of each condominium unit shall be the value determined by the tax assessor.

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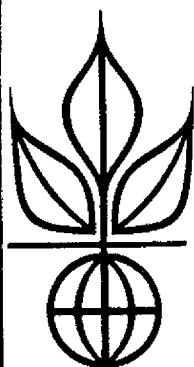
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Executive Board Meeting



The Executive Board of the Association of Municipal Assessors of New Jersey held an open meeting on June 23, 1978 at 0930 hours at the June Educational Conference at Rutgers.

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

minutes of the previous meeting were approved as mailed.

The Membership Committee report was filed. The membership for the association stands as follows:

165 Regular — 14 Associates — 10 Affiliates

Correspondence:

A letter was received from Jean E. Dutton, Clark County Assessor, Nevada asking New Jersey to support him, as a candidate for a position on the Executive Board of IAAO. The Executive Board did not act on this request.

Old Business:

Conflict of Interest was discussed and it was reminded to all assessors that it is a conflict and contrary to the present Code of Ethics that one assessor appear at an appeal hearing against another. The present code is the IAAO Code of Ethics.

New Business:

The Budget was presented by Dick Dann, Chairman of the Audit and Budget Committee and a motion by George Harraka was seconded and approved by the Executive Board. Due to the number of assessors having more than one taxing district, membership is steadily declining and the dues are getting to a point where they will no longer carry the budget. The dues structure will be reviewed and revised by the Budget & Audit Committee. They are presently looking into the various possibilities.

Assessors Family Picnic: Attached to the minutes please find information regarding the Assessors Family Picnic and a map as to its location.

Committee Reports: Sam Katz, Vice President

Legislative Committee: George Harraka, Chairman.

A report of the Legislative Committee was filed.

Atlantic City Conference: Vicky Mickiewicz, Chairwoman.

Vicky stated that the conference this year will only be from November 14 to the 16, Tuesday through Thursday.

Awards Committee: Vicky Mickiewicz, Chairwoman.

Just a reminder. Don't forget to forward your recommendations for any awards to Vicky by October 1.

Committee Reports: Gloria Cross, Vice President

Farmland Committee: Charles Grayson.

The Farmland Committee discussed Senate Bill S176 on Woodlands. A report is on file.

Committee Reports: Courtney Powell, Vice President

Pipelines Committee: Olaf Fostvedt, Chairman.

Olaf Fostvedt met with the Division of Taxation and representatives from the Gas Company. Various formulas have been worked out by the Pipelines Committee but nothing concrete has been established. There will be a meeting on September 15, 1978, 11:00 AM in Henry Dittmar's Office. President Crane recommends that a meeting be held sometime in August and that assessors with pipelines attend with their comments.

Committee Reports: Stephen Nothnick, Vice President

Public Relations: William Birchall, Chairman.

134,000 pamphlets of You and Your Property have been delivered to assessors in New Jersey.

Committee Reports: William Birchall, Vice President

Northeast Region: Charles Fouquet, Representative.


The Northeast Conference will be held at Grossinger's in the Catskills.

IAA.O.: William Hogan, Representative.

The conference this year will be September 17 through 21 in Toronto, Canada and next year in Las Vegas, Nevada.

Legal Fund: A legal fund report has been filed. Also, the legal fund fee is \$10 per year.

The meeting was then adjourned at 1030 hours. The next meeting will be September 21, 1978.



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ASSESSOR'S PICNIC CANCELLED

Local Property Tax—Exemption from Tax—The Division of Tax Appeals affirmed the Somerset County Board of Taxation in denying the petitioner, North Branch Reformed Church, a tax exemption for the tax year 1973 on property it had acquired on October 12, 1972 which was used as its new parsonage. The petitioner had sold the property which it had used as its old parsonage on October 12, 1972 to a private individual. The old parsonage had been tax exempt under R.S. 54:4-3.6, but has been taxed since its sale to a private individual. On October 1 of the pre-tax year petitioner was neither the legal owner of the property in question nor did it occupy and use it as a parsonage. Therefore, the Division of Tax Appeals held that it did not meet the requirement for the exemption of the property in question for the tax year 1973. *North Branch Reformed Church v. Township of Bridgewater*, Division of Tax Appeals, December 1, 1977.

A-1378 Patero. To provide for property tax exemptions and abatements on certain business structures under certain circumstances.

A-1384 Van Wagner, D. Gallo. To increase the salaries of judges of the Division of Tax Appeals.

ACR-122 Orechio. To amend the New Jersey Constitution, after referendum, to permit veterans, or their widows, who have served 2 or more years in the Armed Forces to receive tax deductions allowed veterans who have served during the time of war or emergency.

S-1186 Maressa, Dwyer. To modify the Fox-Lance Tax Abatement Law to expand definition of "blighted areas" to include economic blight, employment decline and loss of tax ratables and to increase maximum tax abatement period by 5 years.

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