

New Jersey



Assessors

Bulletin



MEMBER
International Association
of Assessing Officers

Vol. 18, No. 1

February, 1979

NEW C.T.A.'S

The following individuals received passing grades on the September, 1978 examination:

ATLANTIC COUNTY: Barry E. Ludy, Pleasantville City.

CAMDEN COUNTY: Mark J. Hanson, Audubon Borough; Dennis J. Bianchini, Cherry Hill Township.

GLOUCESTER COUNTY: James H. Jones, National Park Borough; Michael D. Jones, Newfield Borough; Frank G. McFadden, Wenonah Borough.

HUNTERDON COUNTY: David M. Brownell, Glen Gardner Borough; Carole M. Hoffman, Glen Gardner Borough.

MERCER COUNTY: William H. Black, Hamilton Township; Samuel Tempkin, Lawrenceville Township; Ciro Baldino, Princeton Township; Vincent T. Bogdan, Trenton City.

MIDDLESEX COUNTY: Richard A. Kulman, Woodbridge Township.

MONMOUTH COUNTY: Theresa R. Enright, Manalapan Township.

MORRIS COUNTY: Dorothy S. Kreitz, Lincoln Park Borough; John Fischer, Randolph Township.

SOMERSET COUNTY: Richard J. Sterenczak, Bridgewater Township; Vivian E. Demming, Hillsborough Township; Marcia S. Zujkowski, North Plainfield Borough; Lorenzo Mistichelli, Somerville Borough; Suzanne M. Wiegleb, Somerville Borough.

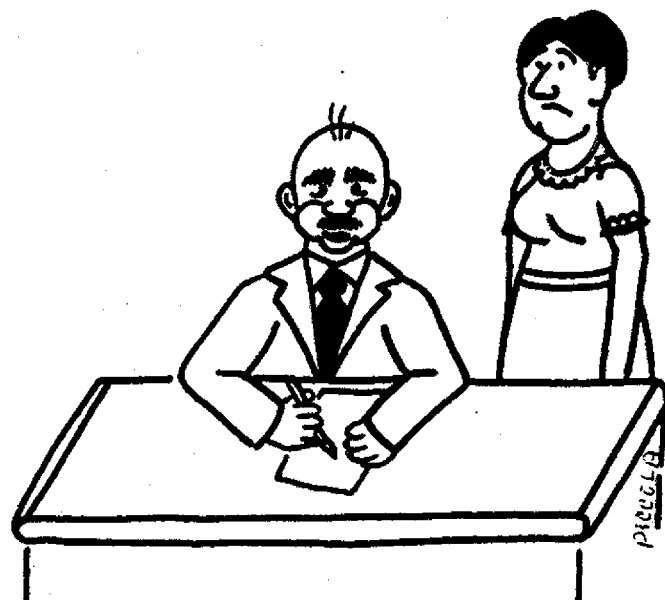
"No man has the moral right to withhold his support from an organization that is striving to improve conditions within his trade sphere."—Theodore Roosevelt

1979-1980 DUES

At the annual meeting of the Association of Municipal Assessors of New Jersey, held in Atlantic City on November 15th, 1978, it was unanimously approved by the General Membership that our dues be increased by \$5.00 per year. This means that all persons who hold a State of New Jersey Certified Tax Assessor's certificate and qualify by title as regular members will be asked to pay \$25.00 for the year July 1, 1979 to June 30, 1980. Other CTA's who fall into the category of Associate members will pay \$15.00 per year. Affiliate members' dues will be \$55.00 per year.

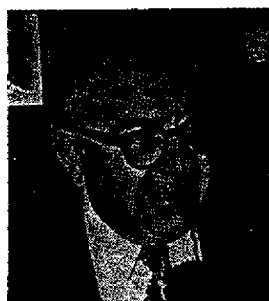
This action replaces the proposed change mentioned in the November Bulletin.

Charles Taylor, Treas.



"I'm writing a letter to Santa. He still didn't reduce my assessment."

TURTORA RETIRES



Approximately 125 people, including state and county officials, paid tribute to Leonard F. Tortura, Secretary to the Board of Assessors of Lakewood Township, upon his retirement.

Turtora had worked 22 years for Lakewood Township, 20 in the tax collector's office and 22 as secretary of the Board of Assessors.

OCEAN COUNTY MEETING

The regular meeting of the Association of Municipal Assessors of Ocean County was held on December 7, 1978 at Clayton's Log Cabin, Barnegat, New Jersey. President Joyce Jones called the meeting to order at 7:15 P.M. Invocation was offered by Ralph Franke and followed by the Pledge of Allegiance. A recess was called at which time dinner was served and the meeting reconvened at 7:45 P.M. Members and guests attending this are attached to the minutes.

Chairman Calvin Nealy presented the slate of officers for 1979.

President Joyce Jones
Vice-President John Coan
Secretary Larry Henbest
Treasurer John Turtora

Since no other nominations were received from the floor, the Secretary was instructed to cast a unanimous ballot. President Jones thanked Leonard Turtora for his twenty years service as treasurer. Lenny has been the Association's only treasurer since its inception and his son John, now carries forth the Turtora tradition.

Vicky Mickiewicz thanked all members assisting in Atlantic City and filed the attached report.

President Jones reported that Senator Hagedorn introduced Senate Bill 1449 permitting property owners who have not filed for a 1977 Homestead Tax Rebate to make application.

Jim Anderson reported that President Crane requests our assistance on the following bills:

1. A 1492—Chapter 123 a 2 year study in lieu of 1 year.
2. A 717—written decisions by County Tax Boards.
3. S 309—owner of income producing property gives up the right to appeal an assessment if the assessors request, by certified mail, for their income and expense statement is not adhered to within 45 days of said request.

Ken Beck reported that the June Conference will be held from June 4, 1979 to June 6, 1979, two and a half days, and it will cover Chapter 123, the new state Appraisal Manual, as well as Proposition 13 and the local assessor.

Lawrence Henbest, Sec.

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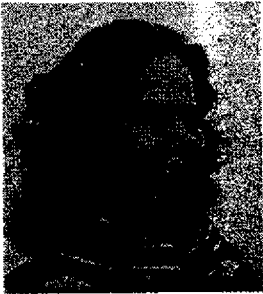
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NEW V-P



Dorothy L. Montag, CTA, SMA, Galloway Township Assessor, has been elected State Association Vice President.

A former secretary to the Atlantic County Board of Taxation secretary, Dorothy has been an assessor in Galloway since 1974.

She received her CTA in 1971

and her SMA in 1978.

ANNUAL CONFERENCE

The 63rd annual conference of the New Jersey State League of Municipalities was held November 14, 15, 16 at Convention Hall, Atlantic City.

Joseph Crane, President, presided over the first assessors' meeting at the Holiday Inn, with Walter Salmon giving the invocation. Joyce Jones was the Moderator and the guest speaker was the Honorable Steven P. Perskie, Chairman of the Senate Committee on County and Municipal Government.

The S.M.A. luncheon was presided by Claire Young. Sidney Glaser, Director of the State Division of Taxation was moderator and the guest speaker was the Honorable Richard Van Wagner, Chairman of the Assembly Committee on Taxation.

Joe Crane presided over the business meeting on Wednesday afternoon.

Thursday saw the presentation of awards by Vicky Mickiewicz and the installation of officers. Incoming Vice-Presidents are Dorothy Montag and J. Stanley Smith, replacing James Anderson and Gloria Cross. The President-Elect is James Anderson.

The trouble with some self-made men is that they insist on giving everybody their recipe.

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We all know that neither man nor business nor government can spend more than is taken in. If continued, the eventual result must be bankruptcy.

ASSEMBLY, No. 1829

The purpose of this bill is to allow veterans, receiving a property tax deduction, who sell their home, and purchase a new home after October 1, which is the qualifying date and before December 31, which is the deadline for filing an application to qualify for the property tax deduction on their new home notwithstanding the fact they acquired the new property after October 1.

Legislative Committee



On Dec. 27th, a meeting was held with the legislative committee of the N.J. Assn. of Municipal Assessors and Assemblyman Richard Van Wagner, Chm. of the Assembly Taxation Committee and the late Gil Deardorff, Director of Budget Review.

The purpose of this meeting was to discuss various items of concern for the assessors in Property tax Administration that should be brought to the attention of the Legislature in this coming session.

Below I have listed, in the same order of their discussion as they had appeared on the agenda, the results and comments of each item.

1. WOODLAND ASSESSMENT ACT.

After much discussion for a need for a Woodland Assessment Act similar to the Farmland Assessment Act, it was the feeling of everyone present that joint filing of similar proposals for such an act would have to be made simultaneously in both houses of the Legislature. This was because of the amount of scheduled sessions planned for the legislature for 1979 and emphasis was made on the need for urgency in filing these proposals in order to insure passage prior to the final August date of filing for a referendum request.

The Assessors Assn. is hopeful of sponsorship by the chairmen of both the Taxation committee and the Revenue and Finance committee with additional co-sponsorship of members of the minority party.

The proposals sought by the Assessors Assn. are:

(a) A definition of the "Woodland" section of the Farmland Assmt. Act whereby "Woodland" must be appurtenant to a qualified farmland before qualification under the Farmland Assmt. Act can be granted.

(b) Request for a referendum for the passage of a constitutional amendment establishing a Woodland Assessment Act as requested by the recommendations of the Assessors Assn.

2. REVISION OF THE RATIO SYSTEM.

The need for the revision in the procedure used in establishing a "true" ratio was evident in the many examples of abuses cited by those in attendance.

This is especially true in light of the fact, that Ch. 123 and the full time tax courts are, or will be, in full operation during 1979.

Upon recommendation of Assemblyman Van Wagner it was decided that Pres. Crane of the Assessors Assn. will appoint a special committee to provide for the taxation committee an analytical survey showing the varying effects weighted ratios and class ratios have in the determination of true value as set forth in those provisions in Ch. 123.

This report, when completed, will be immediately forwarded to the taxation committee with request for legislative corrections.

3. STATE SUBSIDIZED RUTGERS CONFERENCE.

It was most gratifying to learn that the chairman of the Taxation committee believes that the Rutgers Conference for Assessing officers should be continued and State financed.

It was rather co-incidental that I should receive some literature on Thurs., Dec. 28, relative to the remarks made by Chm. Van Wagner, in reference to the statement on assessors by Sen. Muskie.

This report was disheartening as it pointed to the supposedly ineptitude of the assessors throughout the country.

Although remarks such as stated in this newsletter does not apply to the assessors in N.J. since all assessors in N.J. must be certified, it does point out the need for continuing education for all assessors and mandated by the legislature. This will insure against the threat of occurrence of those accusations listed in the newsletter.

4. HOMESTEAD REBATE PROGRAM.

Nothing more can be added to what already has been recommended as an improvement in the filing procedure for the Homestead Rebate.

Although numerous attempts were already made by Pres. Crane to revise the procedure, it was decided that one more attempt will be made before the Assessors Assn. returns to the taxation committee for legislative assistance.

5. AMENDMENT TO CH. 63 P. L. 1978 RESIDENCY REQUIREMENT.

The enactment of this law repeals the amended statute 40A:9-1 which allows for the non-residency of the assessor. This new Ch. 63 makes residency requirements permissive through local ordinances. As it now stands, this will provide a hardship for both the assessor and the municipality to abide by these provisions. For the assessor it would be a financial impossibility at today's mortgage cost for him to relocate in any municipality.

The Assessors Assn. are hopeful therefore, that an amendment to R.S. 40A: 9-11 can be enacted that would add to the list of municipal non-residency required offices that of the certified assessor.

6. REDEFINING OF THE EXEMPTION STATUTE 54:4-3.6

In a statement made by Chm. Van Wagner, mention was made of the Joint Tax Committee receiving numerous complaints of the abuses of this statute through the liberal interpretations by the courts.

The assessors throughout the state are hopeful that legislation will be forthcoming which will clearly define legislative intent of those ambiguous phrases such as "not for pecuniary profit" and for the "fair enjoyment thereof."

7. PASSAGE BY THE SENATE OF S-309-A-717-A-1492

(Continued on next page)

(Continued from preceding page)

The Assessors Assn. is hopeful that Chm. Van Wagner will exercise his influence in having Pres. Merlino of the Senate post these bills on the board list for consideration by the Senate when they reconvene on Jan. 8, 1979.

The importance of these three items being enacted into law is recognized since they will be associated closely with the tax appeal procedures.

8. AMENDMENT TO CH. 357 PL 1977

The controversial provision set forth in this law is the mandating deposit of 5% of that amount of taxes in contest by virtue of appeal. It is recognized by many associated with the tax appeal procedures that the reduction or adjustments in assessments sought by the appellant is oft time unrealistic. However, when the assessments are sustained by the county boards of taxation, the same requested reduction is filed by the state thereby placing an unanticipated hardship on the municipality since dependence of anticipated income was based on values certified at the beginning of the year. The result of an extremely large deposit or withdrawal from anticipated income for any municipality would cause an increase in the reserves for uncollected taxes to supplement the loss in revenue.

The Assessors Assn. is hopeful that legislation can be enacted whereby the reduction sought can be confined to a realistic amount. It was felt by everyone that this can be accomplished if owners of income producing property or commercial property filing an appeal would submit a certified appraisal substantiating the amount of reduction sought at the time the appeal is filed. If this procedure is mandated by the legislature, rampant filing of appeals can be eliminated.

George C. Harraka, Chm.
Legislative Committee

Every cloud has a silver lining but sometimes it's a little difficult to get it to the bank.

SENATE, No. 1453

Presently, the law provides that a municipality may designate a bank or trust company as the official receiving agency of the municipality. The law further requires that when such designation is made, it is unlawful for the tax collector of the municipality to receive tax payments.

This bill allows a municipality to offer its residents a choice of either direct payments of taxes to a bank or trust company or payments to the municipal tax collector directly. The long-term benefit of this amendment to the law would be in allowing the municipality to have the bank or trust company post payments by means of high speed automated transmission and in allowing the municipality to earn immediate interest on tax receipts by means of lock-box deposits.

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Association of Municipal Assessors of New Jersey

NEW JERSEY ASSESSORS BULLETIN

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Quarterly Publication

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ONE MAN'S OPINION



From the town of Shelbyville, Indiana comes a seven page pitch to homeowners called "Homeowners' Moneyletter" that is the most derogatory, vilifying attack on assessors I have ever read. The author is selling his opinions for \$10. for a three month introductory subscription.

I don't know if it is fortunate or unfortunate that there is not enough space in the Bulletin to print this propaganda but he picks out parts of a government study to shock the homeowner by obscure happenings. As an example, he opens his letter with "Last year, the owner of a tiny cottage in the countryside received a startling notice . . .

"His local property tax board had revised the assessed valuation of his home from \$750. to over \$1,400,000.00. His property taxes were being raised accordingly."

Anyone with common sense knows this must be an error and not one attributed to an assessor.

He points out the incompetency of some assessors throughout the nation. He quotes that "almost everyone makes mistakes but . . . it's hard to beat the typical assessor's office."

He puts the blame for the ills of the entire property tax system at the door of the assessors, calling many of them "incompetent, corrupt or both."

He mentions states that employ assessors with no qualifications or state standards but neglects to say states like New Jersey have standards.

Our good friend George Harraka, Summit Assessor and Chairman of our Legislative Committee, sent me a copy of this letter and also a copy of his reply to the author.

I think it might be worth your while to ask George for a copy of both.

Lou Schick

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MOBILE HOME

The estimated 22,000 mobile homes throughout New Jersey will be effected by a decision of the Appellate Division of Superior Court. The court ruled that a mobile home resting on a concrete slab in the owner's lot and provided with water, sewer and electricity can be taxed as real property.

In contrast to an earlier case that said a mobile home was not real estate, the court's opinion was that the previous trailer could have been moved off the land in about an hour whereas a trailer in this instance would require about a day's time to remove.

Also, in the previous case, the trailer was on rented ground as opposed to this one being on the owner's land.

A case now before the Supreme Court will decide whether a trailer on a concrete foundation or rented land in a mobile home park can be assessed as real property

PRESIDENT-ELECT



At the regular business meeting of the Association at the Annual Conference in Atlantic City, James L. Anderson, Point Pleasant Assessor, was elected President-Elect.

Jim has been assessor in Point Pleasant since 1974 and Secretary of the Board of Assessors in Point Pleasant Borough since 1963.

A C.T.A. and S.M.A., Jim is a member of the Tax Study Committee of the New Jersey League of Municipalities and has served on many other committees.

ASSESSORS ON CABLE TV

On November 1st, Ken Beck, Assessor of Dover Township and Island Heights, and John Coan, Assessor of Lacey Township, appeared on local Cable TV to answer basic questions regarding the State's Homestead Rebate program.

During the 15 minute Community Focus Show, Ken and John answered such questions as:

What is the Homestead Rebate?

Is there a maximum rebate amount received?

Should owners of similar dwellings receive the same rebate amount?

What are the requirements to receive a rebate and what proofs are required?

When should the checks come?

Does everyone receive a rebate?

Cable 8 Television, the local cable TV company, reported that they received such a response from the program that the show was aired two more times for those viewers who missed the first show.

AWARDS

The following awards were presented at the League of Municipalities Convention in Atlantic City.

A. E. Wieler Award—This is given to a CTA who is now or has been active within the last two years and excelled in the field of education of fellow assessors.—John Murray

Norman Harvey Award—This is given to the assessor who has excelled in the writing of articles, regarding our profession.—William Birchall

Russell T. Wilson Award—This is conferred to the CTA who has the ability to reach and affect areas of general government as well as the public to the benefit of the assessing profession.—William Bailey

He that would make sure of success should keep his passion cool, and his expectations low.

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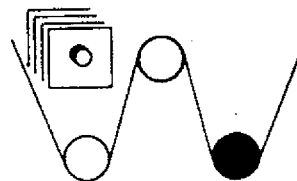
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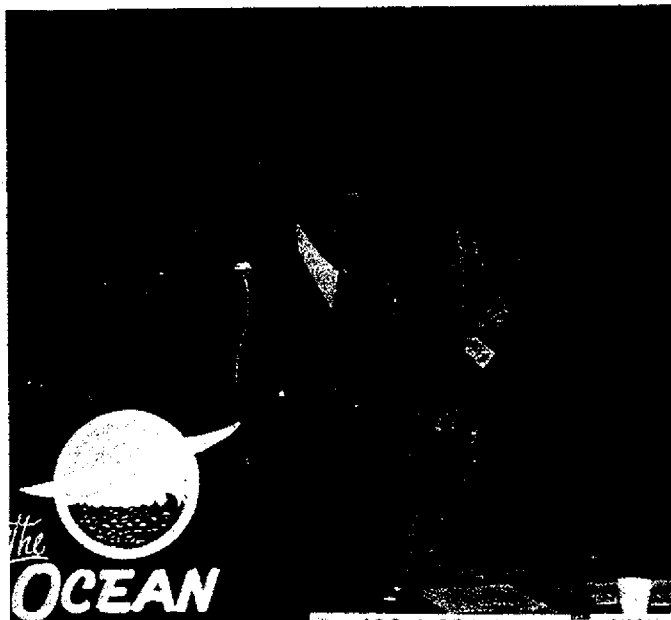


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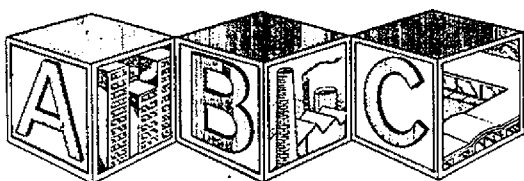


Mayor Larry Anzovino, Dunellen, gives Vicky Mickiewicz an award at the Atlantic City Conference. It was sealed with a kiss.

ASSEMBLY, No. 1805

The purpose of this bill is to provide incentive for the preservation and maintenance of historic buildings and sites similar to action taken in other states.

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Mail Order Church Loses

Anthony Lario, Division of Tax Appeals Presiding Judge, affirmed Tax Court Judge John Evers' opinion by stating that "cults, loosely formed groups forming as established religions, and persons who become ministers with \$5 and a mail order cannot get a religious tax break."

The decision was issued against a mail-order ordained clergyman who used his home as a church.

The clergyman, according to Evers, purchased five acres which included a house and a barn. Several years later, he obtained by mail, for \$5, "credentials of ministry" from a church in California.

The clergyman founded a church, incorporated it and transferred ownership of the property to it. He then filed for exemption.

The county tax board granted the exemption but Kingwood Township Assessor Alice Anne Hauck appealed the ruling.

Judge Evers stated he could not give the exemption because the buildings were used primarily as a home and not "actually and exclusively" as a church.

Their township attorney mailed an application and \$5 to the California church and received his credentials to be a the minister to show how easy it was.

Joe Krupinski, Teaneck Township Assessor has been appointed the New Jersey representative of the IAAO.

ARE YOU TOO SMART?

In 1923 nine successful world financiers met at the Edgewater Beach Hotel. They were:

CHARLES SCHWAB, president of the largest independent steel company;

SAMUEL INSULL, president of the largest utility company;

HOWARD HOPSON, president of the largest gas company;

ARTHUR CUTTON, the greatest wheat speculator;

RICHARD WHITNEY, president of the New York Stock Exchange;

ALBERT FALL, a member of the President's Cabinet;

JESSE LIVERMORE, the greatest "bear" on Wall Street;

IVOR KRUEGER, head of the world's greatest monopoly;

LEON FRASER, president of the Bank of International Settlements.

Twenty-five years later, all of them had died broke, gone to prison, committed suicide, or gone insane.

Robert Reid, an insurance agent, knew seven of them; he solicited five of them for insurance; he sold none. They were all too smart.

Taxes are the price we pay for a civilized society.

IN MEMORIAM

Gil Deardorff, Acting Director of the Division of Budget Review in the Office of Fiscal Affairs, passed away suddenly on January 6, 1979.

Mr. Deardorff had been in the state employment for about 20 years.

ASSEMBLY, No. 543

An act providing for the assessment and taxation of certain cranes used in the loading and unloading of containerships as tangible personal property used in business rather than as real property.

Be it enacted by the Senate and General Assembly of the State of New Jersey:

1. For the purposes of assessment of taxes, cranes and structures attached thereto essential to their operation, which are primarily used for the loading and unloading of containers from containerships docked within the various ports and harbors of the State shall be deemed to be tangible personal property used in business and shall not be assessed and taxed as real property.

2. The provisions of this act are severable and if any provision of this act, or any part thereof is held unconstitutional, the remaining provisions and parts thereof shall not be affected thereby.

3. This act shall take effect immediately.

The power to tax involves, inevitably, the power to destroy.

New York To Be Assessed

New York Mayor Koch has ordered an evaluation of all the real property in the City that will ultimately call for all property to be assessed at 100 percent of true value.

However, there will be more than one rate. Different types of property will have different rates. One and two family homes will not pay the same rate on their properties as will owners of commercial property.

The finance commissioner of the City suggested that it would be unfair to all properties with the same rate, but it would be more equitable to tax all properties within the same class at the same rate.

At present the rate varies for homeowners in each borough.

The evaluation will cost an estimated \$40. million, based on 800,000 parcels at \$50. a parcel. Koch doesn't know at this time where the money will come from.

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RETREAT PAYS TAXES

A complex, on a waterfront, consisting of eight buildings including a chapel, a shower house, dormitories and a residence for the administration who lives there all year, must pay real estate taxes although it is used by a Catholic organization, said a state appeals court.

The decision said the 11-acre vacation retreat did not qualify for a tax exemption because the buildings were used primarily as a place of rest and relaxation for the sisters and clergy instead of "actually and exclusively for religious, charitable or hospital purposes."

The only building to fall under these qualifications was the chapel but the use of the rest of the property was a vacation spot for those who did their charitable work elsewhere.

The court ruled that residences for personnel of religious organizations a great distance from their place of work and not necessary for the accomplishment of the purposes of charity, are not entitled to tax exemptions.

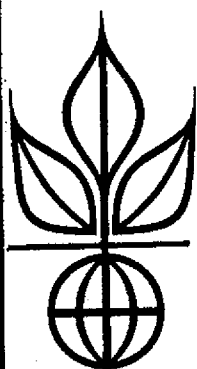
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NEW BILLS

A-1805 Smith and 9 other Sponsors. To authorize municipalities to provide tax abatements for historical buildings and sites.

S-1449 Hagedorn, Dorsey, Ewing, Gagliano, Kennedy, Wallwork, Vreeland, Parker, Cafiero, Foran. To permit qualified property owners to receive homestead rebates for the tax year 1977.

S-1453 A. Russo. To permit payment of local taxes to the local tax collector or to a designated bank or trust company.

A-1829 Hurley and 1 other Sponsor. To permit veterans to transfer veterans' property tax deduction to new home purchased between October 1 and December 31 of each year under certain circumstances.

A-1858 Matthews. To establish the office of county tax administrator, increase the salaries of members of county boards of taxation and other amendments.

S-1519 Dumont. To permit taxation of certain agricultural facilities, as personal property, instead of real property.

A-3007 Saxton, Snedeker. To grant exemption from taxation for certain specified energy conservation improvements.

S-3009 Perskie. To amend the law pertaining to proceedings before the State Board of Tax Appeals.

S-3024 Merlino. To provide that exemptions from real property taxation shall take effect upon the date of acquisition or upon the date property became exclusively devoted to exempt use, if subsequent to date of acquisition.

Act with a determination not to be turned aside by thoughts of the past and fears of the future.

In the last issue of the Bulletin, it was stated that the Middlesex County Tax Board ruled that Rutgers University's new athletic center is primarily used for educational purposes and, therefore, is tax exempt.

The Board has informed me that this was a stipulation, not a ruling.

NEW LAWS

A-543 OCR Provides for the assessment and taxation of cranes used in loading and unloading containerships as tangible personal property used in business.

S-983 2nd OCR Makes municipal liens on fire-damaged property a first claim on the proceeds of the fire insurance policy on such property under certain circumstances.

ASSEMBLY No. 1507

This bill provides that every municipality wherein there is located a county jail, correctional or rehabilitational facility shall be entitled to payments in lieu of taxes by the State in compensation for the loss of municipal tax revenue due to the tax exempt status of such county property. Such payments in lieu of taxes shall be equal to the revenues which any such municipality would realize if such county property was taxed according to the effective local purpose tax rate. The State, however, shall not make payments in lieu of taxes to any municipality where the amount so owed is less than \$1,000.00, and no municipality shall receive a payment in lieu of taxes greater than 25% of the local purpose tax levy in the year in which the payment in lieu of taxes is due.

In addition to compensating municipalities for lost tax revenues, this bill is also intended to recognize the social burden which county jails, correctional and rehabilitational facilities impose on the communities in which they are located.

ASSEMBLY No. 3007

This bill encourages the use of insulation in buildings in New Jersey by granting exemptions from taxation under Chapter 4 of Title 54 of the Revised Statutes for certain specified energy conservation improvements.

Don't be afraid to change your mind. Remember that any opinion or any judgment is subject to revision.

SENATE NO. 3009

The purpose of this bill is to clarify legislative intent as to which provisions of chapter 2 of Title 54 of the Revised Statutes (Tax Appeals) are to be applicable to the Tax Court established by P. L. 1978, c. 33, which takes effect July 1, 1979. That chapter contains various statutes relating to the structure, procedures, and powers of the Division of Tax Appeals abolished by P. L. 1978, c. 33, including duties of both a judicial and a tax administrative nature. This bill would amend such of those statutes as are appropriately applicable to the tax court to make them so applicable, and would repeal such of those statutes as are not appropriately applicable.

This legislation is made necessary by the provisions of section 28 of P. L. 1978, c. 33 (C. 2A:3A-28) which states: "Whenever in any law, rule, regulation, order, contract, document, judicial or administrative proceeding, or otherwise, reference is made to the Division of Tax Appeals in the Department of the Treasury, the same shall be considered to mean and refer to the tax court established under this act." In certain instances, the statutes to be repealed by the legislation contain provisions which are either inappropriate to the tax court, or for which similar provisions exist in P. L. 1978, c. 33. In other instances, the statutes to be repealed contain provisions which, in the case of a court, should be provided by court rule, rather than by legislation. In the later instance, the intent of this legislation is not to deny any powers to the tax court, but rather to remove any statutes which might be construed to limit the court in establishing rules and procedures for the hearing and determination of tax appeals.

The following sections of law are repealed:

1. R. S. 54:2-1, which provided in 1937 for the continuance of the "State Board of Tax Appeals," no longer in existence;
2. R. S. 54:2-2, which prescribes the powers and duties of the "State Board of Tax Appeals" with respect to the hearing and determination of tax appeals. The provisions of this section are no longer necessary in light of the provisions of section 3 of P. L. 1978, c. 33 (C. 2A:3A-3);
3. R. S. 54:2-3, which provides for the judges of the Division of Tax Appeals and the qualifications thereof;
4. R. S. 54:2-4, which provides for the method of appointment of judges of the Division of Tax Appeals, their terms, and the method of filling vacancies occurring in the division;
5. R. S. 54:2-5, which requires judges of the Division of Tax Appeals to take and file an oath of office;
6. R. S. 54:2-6, which provides for the removal of judges of the division by the Governor for cause;
7. R. S. 54:2-7, which provides for the designation of a presiding judge of the division;
8. R. S. 54:2-8, which provides for the salaries of the division judges;

26. Section 3 of P. L. 1947, c. 98 (C. 54:2-46), which requires that all filing fees be paid to the division prior to the hearing of the appeal;

27. Section 4 of P. L. 1947, c. 98 (C. 54:2-47), which provides that fees required under P. L. 1947, c. 98 shall be in lieu of any other such fees required by previous law;

28. Section 5 of P. L. 1959, c. 28 (C. 54:2-41.1), which provides for the assignment and reassignment of appeals to division judges;

29. Section 6 of P. L. 1959, c. 28 (C. 54:2-41.2), which accords the presiding judge general administrative supervision over the division, and the power to assign appeals within certain limitations;

30. Section 7 of P. L. 1959, c. 28 (C. 54:2-41.3), which provides for the method of determination of appeals by division judges according to the manner in which the appeals are assigned;

31. Section 8 of P. L. 1959, c. 28 (C. 54:2-41.4), which provides that judgments on appeals be signed by the division judge and filed with the division; and,

32. Sections 3, 4, 5 and 6 of P. L. 1977, c. 234 (C. 54:2-48 through 54:2-51), which establish a small claims bureau in the Division of Tax Appeals.

Property Value \$115 Billion

Showing an increase of \$8.3 billion over last year's figure, the true value of all land and buildings in New Jersey now totals \$115 billion.

This is one factor used by the Commissioner of Education in figuring out how much state aid to education is doled out to the school districts.

The property value figure is based on 196,213 sales of real property in the state last year. Of the amount, 96,004 were deemed usable sales.

REMEMBER????

From the August 1957 Bulletin (then called the Newsletter) here is the list of recommendations by the Nominating Committee for officers of the Association.

President William G. McDowell, Plainfield
 Vice-President Anthony Berenato, Atlantic City
 Vice-President Harold Tucker, Bayonne
 Secretary-Treasurer George Linger, South Plainfield
 Sergeant-at-Arms Milford Levinson, Linden

Thanks to Gloria Cross for the Newsletter.

SENATE, No. 1449

This bill would permit property owners who have not filed for a homestead rebate and who are qualified to receive such a rebate, to make an application for the homestead rebate for the tax year 1977.

MUNICIPAL REVALUATION / ASSESSMENT EQUALIZATION

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SENATE No. 3024

The purpose of this bill is to provide that exemptions from property taxation shall take effect upon the date of the acquisition of the property tax by a tax exempt owner, or upon the date when the property became exclusively devoted to the tax exempt use, if such date is subsequent to the date of acquisition.

Under the provisions of current law, an exempt organization must wait until January 1 of the year following the acquisition before the tax exemption attaches. The courts in *Jersey City v. Montville Twp.*, 84 N. J. L. 43 (Sup. ct. 1913), *aff'd* 85 N. J. L. 372 (E & A 1913) and *Shelton College v. Ringwood*, 48 N. J. Super. 10 (App. Div. 1957) have held that all facts for tax exempt status must be established by October 1 of the pretax year. The courts have noted that pursuant to P. L. 1949, c. 144 (C. 54:4-63.26 et seq.), the Legislature altered prior practice by subjecting to taxation property exempt as of the prior October 1 but losing the exempt status thereafter, by providing for the imposition of an omitted assessment for that part of the tax remaining after the date of the loss of tax exempt status. However, the courts have stated that the provision of a proportionate exemption in the converse situation, i.e., where the property acquired the exempt status for the first

time after the prior October 1, cannot be determined by court action, and is a matter for legislative attention exclusively.

This bill would provide for equitable treatment for those qualified claimants who currently have no chance to avoid taxation until January 1 of the following year, due to procedural requirements.



Comments ?

Mail to:
Editor
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N.J. ASSESSORS BULLETIN
P.O. Box 187
New Brunswick, N. J. 08903

Association of Municipal Assessors of New Jersey
NEW JERSEY ASSESSORS BULLETIN
City Hall, New Brunswick, N. J. 08903

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