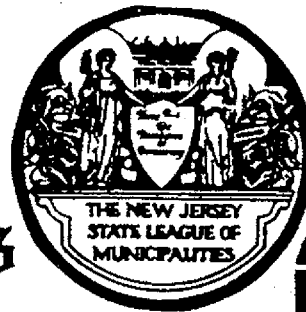


New Jersey



Assessors



MEMBER
International Association
of Assessing Officers

Bulletin

Vol. 18, No. 2

May, 1979

NEW BILLS

S-1343 Musto, Friedland, Sheil, Rodgers. To provide that real property shall be deemed to be in "railroad use" if used for transportation of persons or freight by a railroad, regardless of ownership or possession of the real property (for purposes of taxation of real property withdrawn from railroad use.)

S-3148 Maressa. To provide for State payments for local services in lieu of taxes on State property in municipalities without a local purpose tax rate and with an aggregate amount of State property having an assessed value of at least \$50,000,000.

ACR-3009 Pasculli and 2 other Sponsors. To amend the New Jersey constitution to double the amount of tax deduction for veterans from \$50 to \$100, to be known as the "Veterans' Bonus Tax Credit."

A-3106 Lesniak, Deverin. To require the Port Authority of New York and New Jersey to make annual payments to local governments equal to the taxes which would have been realized on the property had it not been owned by the Port Authority.

SCR-3008 A. Russo. To amend the New Jersey Constitution to defer the amount of property taxes paid by senior citizens until real property is transferred.

A-3100 Hollenbeck and 1 other Sponsor. To amend the Farmland Assessments Act to limit benefits to certain citizens or corporations where more than 51% of the stock is owned by U.S. citizens.

S-3067 Herbert, Skevin, Errichetti, Gregorio, Friedland, Sheil. To provide for the deferral of real property taxes.

S-3048 Hirkala. To direct all tax assessors to re-evaluate all property with the district when ordered by the county board of taxation.

No Rebate for Vacation Homes

A state appeals court ruled that vacation homeowners are not entitled to collect tax rebates.

The State Division of Taxation has always denied this type of rebate, maintaining a refund only applies to a person's principal residence.

Apartment dwellers who also own vacation homes would, likewise, be ineligible for rebates because no property tax would have been paid on a principal residence.

The court stated that "the rebate was never intended to lighten the tax burden on vacation ownership or use, nor was it intended to aid the taxpayer in owning more than one home. It was intended to aid the taxpayer in times of escalating property costs to keep a roof over his head."



"You don't have to get on the roof to assess it."

NEW LAWS

A-201 OCR Prescribes method of calculating compensation to a municipality for loss of real estate taxes otherwise due on land exempt from taxation for location of a sewer plant serving other municipalities.

A-1103 OCR Amends procedure to correct certain errors or mistakes on tax assessments by the Division of Tax Appeals.

A-1452 OCT Extends same tax exemptions to non-profit associations or corporations operating educational radio stations currently available to educational television stations.

A-1492 2nd OCR Changes the definition of "average ratio" of assessed to true value of real property.

A-1054 Reduces from 20 to 10 years the period before which abandoned property escheats to the State and includes wages as escheatable property.

A-425 Amends the law providing for payments in lieu of taxes on State property to provide that no municipality shall receive less in lieu of tax payments than entitled to under P.L. 1977, Chapter 137.

Non-Usable Category Study Committee

The Committee met on Jan. 16, 1979 with Chairman Lou Schick and members Victoria Mickiewicz and William Birchall present. Member Dorothy Montag submitted written comments. The following category modifications were recommended by the Committee:

- | Cat. # | Modification Suggested |
|---------|--|
| 1. | Define "immediate family." |
| 5. | Line 5 should read "deed date" not "recording date." |
| 3. | After the word stockholder, add "employee." |
| 7. | After the word improved, insert "or improved in violation of building permit laws." Also define or eliminate the word "substantially." |
| 23. | Include residential real property. Add word "furnishings" to list of included items. |
| 25. | Eliminate old version relating to stamps. |
| 25. NEW | "Sale of property, the value of which has been established by judgment resulting from an appeal to any tax appeal board or court." |
| 24. | After the word "by" insert "actual or intended use and/or" zoning changes. |
| 28. NEW | "Sale of property whose ratio varies 30 points or more from the prior October 1st Director's Ratio or revaluation/reassessment ratio." |
| 29. NEW | "Sales of property where value has been restricted or affected by legislation." |

In addition to the above, the Committee suggests that some of the items now covered by the "catch-all" category 26 be considered for their own category. One example of this would be assemblages.

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Chapter 123 Definition of Average Ratio Changed

Chapter 51, Laws of 1977, approved March 21, 1979, changes the definition of "average ratio" of assessed to true value of real property, for purposes of Chapter 123, Laws of 1973.

Chapter 123, in brief, provides that property owners who claim discrimination in appeals are accorded the right to have their properties assessed at the average ratio where such properties had been assessed more than 15 percent of such average.

The new law provides that the average ratio shall mean that ratio promulgated by the Director of the Division of Taxation as of October 1 of the year preceeding the tax year, as revised by the Division of Tax Appeals; more commonly known as the "Director's Ratio" or the "State School Aid Ratio." Chapter 123 as originally enacted defined the average ratio as the "unweighted, unclassified, arithmetic average as determined by the Director from the latest one-year study data."

On or before April 1 in each year the Director of the Division of Taxation determines the average ratio and the common level range for each municipality, a certified list of which is mailed to the secretary of each county board of taxation and to the assessor and municipal clerk of each municipality.

Chapter 51 takes effect immediately, i.e. March 21, 1979, and is applicable to appeals filed for the 1979 tax year and each tax year thereafter.

ASSEMBLY, No. 3100

The purpose of this bill is to limit the benefits of the "Farmland Assessment Act" to citizens of the United States, applicants for citizenship, or corporations of which more than 51% of the stock is owned by citizens of the United States. This bill does not apply to persons who already own land which qualifies for said benefits.

ROOTS

What does an assessor do in his spare time?

Robert Immordino, Lawrence Township assessor is a history buff.

Being of Italian ancestry, Robert is particularly interested in the early settlement of Italians in America.

Through much research he found that one of the first Italians in New Jersey was William Albertus who purchased 500 acres in Maidenhead, now known as Lawrence Township.

The purchase made in 1701 cost "one hundred and five and 30 pounds."

Immordino intends to take a trip to Italy in May and upon his return he will spend his free time searching the old records of the Hunterdon County grand jury and election records.

A bad meal can be redeemed by good conversation but a good meal can be ruined by bad conversation.

SENATE, No. 3067

This bill allows a municipality, by annual ordinance, to defer the collection of property taxes assessed on residences of senior citizens who meet certain requirements, to the extent those taxes exceed the taxes due in the "base year" as defined in the bill. It establishes standards, qualifications and procedures for the granting of such tax deferrals. The bill provides that the deferred taxes shall become payable when the taxpayer sells the property, no longer resides there, dies or fails to file an application for such deferral; that such deferred taxes constitute a lien on the property; and that interest shall accrue on the amount of deferred taxes at a rate of 6% per annum.

The "Local Budget Law" would be modified to accommodate the provisions of this bill by a bill now pending before the Legislature as Senate Bill No. , which is a necessary comparison measure.

LEGISLATIVE COMMITTEE



Because this is the first opportunity that I have to publicly do so, I would like to pay tribute to two of the finest gentlemen that I had the pleasure of knowing and being associated with. I am sure that I am echoing the sentiments of the many members of the Assessor's Assn. who have also personally

known these two wonderful men.

On Sat., Jan. 6, 1979, I was saddened to learn of the sudden death of J. Gilbert Deardorff, Director of Budget Review and Chief Fiscal Analyst of the Assembly Taxation Committee. Gil's death was due to a heart attack.

On Fri., Feb. 2, 1979, I was again saddened by the passing of Sal Pollina, the legislative aide for the N.J. Assn. of Municipal Assrs. Sal's death was due to complications arising from three operations which occurred in a span of about three weeks.

In the four years that I have been chairman of the Legislative Committee, I have been closely associated with both Gil and Sal, and recognize them both as being great personal friends of the assessors throughout New Jersey.

In Gil, I have seen a person who was warm and sincere and shared the concern of the assessors by welcoming any input that could revise and improve Property Tax Laws.

In Gil I have seen a person whose concern for the taxpayer was evident in the many proposals that he had authored and had enacted into law.

In Gil I have seen a person who had the respect of the many members of the Legislature and because of his knowledge and expertise on taxation matters, became a person of dependency and reliance for many of the legislators.

For the Assessor's Assn., Gil had become a "Door Opener" to the Legislature which now contains many attentive ears when at one time there had been a few or none.

Another "Door Opener" for the Assessors was Sal Pollina.

In Sal I have seen a person who was also warm and sincere and was revered by many in Trenton who knew him well, and honored and respected by those with whom he became associated. His soft, mild mannered gentlemanly ways were the keys to his wonderful personality. This characteristic, when incorporated with his knowledge and expertise on legislative matters, oft times led to beneficial and progressive results.

In Sal, the Assessors Assn. had a person who many times opened doors where no doors existed.

In Sal, the Assessors Assn. had a person who provided guidance when guidance was sorely needed.

In Sal, the Assessors Assn. had a person who established a line of communication from which assessors

can now be heard in Trenton.

I know that what I have stated herein may appear to be personal, but a tribute to these two great men cannot be in any other way since their assistance and guidance to the Assessors Assn. was for the benefit of every assessor and has always been given in a personal manner.

As chairman of the legislative committee, I have constantly relied on both of them for assistance not only on legislative matters for the assessor, but also on legislative matters for the municipality.

The passing of these two wonderful men has created a tremendous void in the legislative operations of the Assessors Assn. Their absence from the floor of the State House will not go unnoticed because of their contribution and dedication the enactment of those laws by which man may better live with man.

As for me, I have lost two very dear friends, who in the four years of knowing them, was a direct receiver of those many fine qualities that they had possessed. This is the reason why in prayer for their departed souls, I fervently ask God to grant them Eternal rest, and may His perpetual light shine upon them and may they rest in peace.

LEGISLATIVE UPDATE

The Legislature is in recess at this writing to allow the Joint Appropriations Committee to prepare a state budget for the coming fiscal year. Pres. Joe Crane, Sam Katz and I were permitted to appear before this committee on March 22, 1979. The purpose of our attendance was to request that the Legislature allow for \$50,000 to be put in the budget for the continuance of the Assessor's Seminar in Rutgers. I have been notified by Bill Zuzzio, committee aide that the request by the Assessors Assn. was approved by the Committee. We are hopeful that the two remaining hurdles of the Legislature and the Governor can be successfully made. Every assessor is being asked to join in and contact your legislator for support.

A report on the remaining bills for the assessor are as follows; A-1492, was signed into law by the Governor. This permits the use of the Director's Ratio in appeals under Ch 123. More explanation on this will probably be made at Rutgers in June. (Please attend.)

S-309—At this writing, this bill is being reviewed by the Governor's legislative counsel. We are hopeful that this also will be approved.

A-717—The Assessors Assn. has petitioned Senate President Merlino to schedule this bill for a review by the Senate when the Senate reconvenes.

A-1630—The Assessors Assn. has also asked the Senate County and Munic. Govt. Comm. to review this bill at the next scheduled meeting of the commission.

A meeting of the Legislative Committee is scheduled for April 18, 1979 to review the latest proposals by various legislators.

George C. Harraka, Chairman

NEW C.T.A.'S

Twenty three persons qualified to become municipal tax assessors on March 24, 1979 by passing an examination conducted by the State Division of Taxation, Department of the Treasury.

Eighty four persons took the six hour examination which was held simultaneously at three locations in the State.

The examination was held in accordance with the Assessor Certification and Tenure Act which requires that anyone assuming office as tax assessor on and after July 1, 1971 must hold a Tax Assessor Certificate.

Sidney Glaser, Director of the State Division of Taxation stated the purpose of the assessor certification law is to promote professional administration of the property tax through training and examination, and to provide tenure in office as tax assessor to qualified persons.

Mr. Glaser noted that examinations are offered twice each year in March and September and cover the fields of property tax law, farmland assessment, tax exemptions and deductions, sales ratio and equalization programs and the three approaches to valuation of real property. He also pointed out that New Jersey was in the forefront among the States in its assessor qualification program.

Those who received passing grades are as follows:

BERGEN COUNTY: Dean E. Cole, Oakland Borough; Stuart A. Stolarz, Wallington Borough.

BURLINGTON COUNTY: Leon R. Wack, Pemberton Borough.

ESSEX COUNTY: Eileen J. Walsh, Bloomfield Town; Paul G. Parsons, Maplewood Township; Rosalind L. Bressler, Maplewood Township; Melvin E. Simon, West Orange Town.

GLOUCESTER COUNTY: Thomas J. Colavecchio, Monroe Township; Dolores R. Lindsay, Mantua Township.

MERCER COUNTY: Raymond A. DeVito, Trenton City.

MIDDLESEX COUNTY: Philip S. Cantor, Milltown Borough.

MONMOUTH COUNTY: Christopher P. Miller, Long Branch City; Barbara Clark, Wall Township.

MORRIS COUNTY: Pasquale Aceto, Morristown Town.

OCEAN COUNTY: Fred A. Smith, Barnegat Township; Robert G. Hyatt, Berkeley Township; Anthony J. Massaro, Jr., Jackson Township.

PASSAIC COUNTY: Gennaro Lobosco, Hawthorne Borough.

SUSSEX COUNTY: Vincent Perrella, Jr., Branchville Borough; Richard L. Martin, Frankford Township.

UNION COUNTY: Edward E. Ard, Roselle Borough.

WARREN COUNTY: Victor J. Lupi, Phillipsburg Town.

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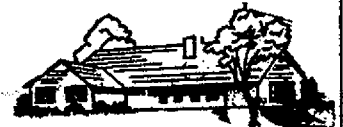
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Quarterly Publication

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Lasser Appointed Chief Judge



Lawrence Lasser, a West Orange attorney, has been appointed by Governor Brendan Byrne to be chief judge of the new tax court.

Lasser is widely regarded by attorneys and assessors as an expert in the tax field. He has been specializing in tax cases for about 25 years.

A graduate of Yale Law School in 1951, he is a member and former chairman of the New Jersey State Bar Association tax section.

Under the new bill, which was approved by referendum last November, judges on the tax court will hear cases involving income tax, property tax, inheritance tax, sales tax and corporate business tax.

Between six and twelve full time judges will be appointed at an annual salary of \$48,000.

The Governor said he will be selective about appointing judges and only approve those he thought had merit.

The new tax court is scheduled to begin operations in July.

Other Than Principal Residence Excluded in Homestead Rebate

The Appellate Division affirmed the judgment of the Division of Tax Appeals in holding that the Homestead Tax Rebate Act does not apply to the New Jersey seashore vacation house of a nonresident of New Jersey. The Court held that to be eligible for the rebate the dwelling must be the owner's principal place of residence.

The appellants argued that the Legislature erred in excluding nonresidents from rebate benefits and limiting eligibility to homeowners who occupy the residence as their principal dwelling.

The three judge panel stated: "The relief (homestead tax rebate) was not intended to lighten the tax burdens attendant upon vacation home ownership or use; nor was it intended to aid the taxpayer in owning two or more homes. Rather it was intended to aid the taxpayer in times of escalating property taxes to keep a roof over his head."

The Court concluded that "in short, the discrimination is not against residency as such, but only as against non-homestead property, homes not used as the taxpayer's principal dwelling."

1979 CONFERENCE ON ASSESSMENT ADMINISTRATION INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS

OCTOBER 21-24, 1979

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Public Relations Committee

The Public Relations Committee met on Tuesday, March 20th at 10:00 A.M. at the Sweetwater Casino, Hammononton, New Jersey.

Present were William E. Birchall, Jr., Chairman, Steve Nothnick, Walter Salmon, Walter Kosul, Florence Rufee, and Grace Wolf, Secretary.

The main purpose of this meeting was to initiate a brochure which will be presented to governing bodies by the assessors of their district. We are compiling a brochure and will mail a supply to each assessor and ask them to distribute these to the governing bodies of their municipalities. We are planning to mail the brochures in November so that they can be distributed for the following year's budget consideration. We also expect to have a supply of these brochures available at the Public Relations Booth at the Atlantic City Conference.

We reviewed the IAAO booklet, "Understanding Real Property Assessment, An Executive Summary for Local Governing Officials." If the IAAO share the booth with us in Atlantic City, as they did last year, the Committee is going to recommend that they have a supply of these booklets for distribution.

We discussed what we thought should be in the brochure and how it should be presented. This brochure is in conjunction with the State Legislative Committee who is interested in reaching governing bodies to acquaint them with the Tax Assessor. We want to compile a rather simple brochure with an overview of the Assessor and his office, qualification requirements, responsibilities of the office and to whom the Tax Assessor is responsible. We also want to generally outline the duties of the Assessor other than in the appraisal field. We are interested in acquainting people with how total ratables are achieved, reassessment or reevaluation and the pro and con of in-house vs. outside contract with regard to cost and efficiency. We would like to have them understand the effect that the Assessor's office has on the tax rate and our major objective is basically to pique their curiosity so that we will have our governing bodies interested in learning what the Assessor's function is in local government.

The title for the brochure is "Meet Your Municipal Assessor".

The Committee also reviewed a letter to our Chairman from Joseph Crane, President, outlining the current legislation that affects the assessing function. We went through the list and outlined which pending legislation should be expanded on, is of very little importance, etc. and will discuss this at more length at our next meeting, having a chance in this time to really study it.

Grace Wolf, Secretary

The men who try to do something and fail are better than those who try nothing and succeed.

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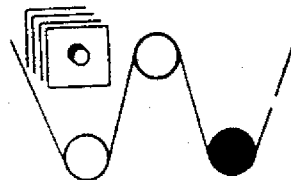
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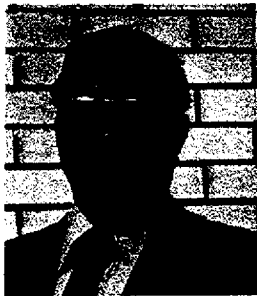


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HOMESTEAD REBATE



A few years ago, Homestead Tax Rebate did more to help pass the State Income Tax than any other single item. Once the income tax law went into effect, the State of New Jersey had the responsibility of processing the Homestead Tax Rebate Law.

Many changes have been made since the first forms were printed, but the question is—does the present system work?

The local ASSESSOR, part-time and full-time has the total responsibility to the taxpayer and the State of New Jersey to process every single form. The question is—are we able to do it justice with the limited time available on our job with the same help available?

From August 1st to January 15th, all ASSESSORS are hard at work with tax appeals, added assessments, further statements, tax duplicate, etc.—our busy season. From January 15th on we have our field work, inspections, etc., homestead tax rebate forms are mailed in September to be filed by December 31st.

Homestead Tax Rebate is now a 12 month a year job, by the time you process the last complaint for the preceding year, you receive the new print-out for the next year. What has been the expense to the State of New Jersey for this homestead tax rebate? When we say expense, we must include office space, personnel, computers, field-men, mailing, budget etc. Not one cent has been spent to compensate the Local ASSESSOR or the Collector for the work that they do and without their cooperation, there would be no homestead tax rebate checks.

I have been asked by the Bergen County Tax Assessors Association to review the Homestead Tax Rebate in our COUNTY with the following results. Every municipality (70) was contacted by phone or letter and asked the following questions for 1977-1978 checks.

1. How many homes in your town, that in your opinion, qualified for the exemption and for some reason unknown—did not file?

2. What was the value of the rebate check in your town?

Of the 70 municipalities responding, we had a high of 358 qualified but did not file, to a low of zero (0) where all that qualified did file. Some of the towns did report qualified in their report with word "estimated."

Of the 70 Municipalities contacted we received the following report:

1. Total Towns responded:	53
2. Total Towns with no record	9
3. Total Towns with no report	8

Total: 70

By multiplying the number of each town reported by their local amount, and adding the total amount of 53 towns we come to the grand total of \$611,632. This amount representing 3,299 homeowners that did not file, where did this money go?

What are the reasons for not filing?

1. Homes sold after October 1st.
2. New Homes that did not apply.
3. Ignored the application.
4. Because of their income bracket, they had nothing to gain by filing.

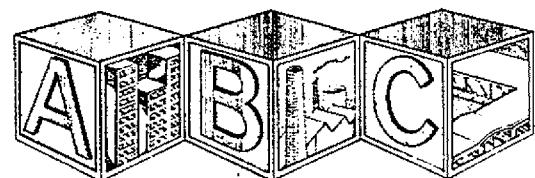
The following suggestions were made under the present system.

1. First print-out from state sent to the Tax Assessor after January 15th so that the current tax duplicate could be used to check homes.
2. Deadline for filing to be extended to April or May.
3. Checks to be mailed in September.
4. Change the cut-off date from October 1st to January 1st.
5. Allow the taxpayers to file for credit on income tax form.

M. Richard Muti
Assessor, Ramsey

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LAUXMAN VS. ROSELLE

The Borough of Roselle has always had an elected assessor.

Their assessor served notice last year that he was retiring as of June 30, 1978 and on August 23rd the governing body appointed someone to take his place, as of September 1978.

In November 1978 elections, thirty three people wrote in the name of Fritz Lauxman for the position of assessor. Since no other name was entered on the ballot Lauxman had no opposition.

Lauxman wrote to the Roselle Business Administrator, advising him of the situation and his availability.

The Business Administrator replied by saying that the office was filled "by appointment of Mayor and Council on August 23, 1978, effective September 6, 1978, pursuant to N.J.S.A. 40A:9-146" and that no vacancy existed.

Lauxman wrote to the Union County Clerk for his opinion who replied that he was requesting an opinion from the County Counsel.

The Assistant County Counsel advised Lauxman this was a municipal matter and that the Borough Counsel's opinion held that the appointment of the present assessor protected him in his position.

Retirement Dinner for Haines

Marriott G. Haines, Vineland Assessor, will be feted at a retirement dinner May 18th at the Holiday Inn, 2216 West Landis Ave., Vineland, N.J.

Tickets are \$20. per person, which will include a dinner and cocktails. The cocktail hour is from 6:30-7:30.

Haines is a past president of the State Association and has been an assessor since 1946. He served the City of Vineland in that capacity since 1959.

His retirement becomes effective June 30, 1979.

Tickets may be obtained from Steven Nothnick, (609) 691-3000.

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Dates Set for Assessor and County Board Conferences

The Twenty-Sixth Annual New Jersey Assessors' Continuing Education Program will be held at Rutgers on June 4, 5 and 6, 1979. The program this year will be informational, a departure from the case study approach of recent years. Topics will include Chapter 123, Laws of 1973—Application and Ramifications; Proposition 13 and the New Jersey Assessor; The Tax Court; Recent Court Decisions, and the Third Edition of the Real Property Appraisal Manual for New Jersey Assessors.

The Ninth Annual Conference for County Boards of Taxation will be held at Rutgers on May 30, 31 and June 1, 1979. Among the subjects to be covered are: Statutory Responsibilities of a Tax Board; the Third Edition of the Real Property Appraisal Manual; The Tax Court; Opinions of the Attorney General's Office; Application of Chapter 123, Laws of 1973, and Recent Court Decisions and Legislative Actions which Affect the County Boards of Taxation.

Literature concerning both conferences will be mailed to all assessors and secretaries and members of the county boards of taxation.

Further information may be obtained from:

Department of Government Services

Bldg. 4053, Kilmer Campus

Rutgers University

New Brunswick, N. J. 08903

Telephone: (201) 932-3640

MOBILE HOMES TAXABLE

Mobile homes that are designed to remain in one place may be taxed as real estate, the New Jersey Supreme Court ruled. (Koster vs. Hunterdon County Board of Taxation.)

The Court said that a mobile home owner who lives in a virtually permanent location and uses municipal services should equally bear his share of the local property tax.

The case was brought to court by 57 mobile home owners who live in Hunterdon County. The decision stated that the homes served the same purpose as other housing.

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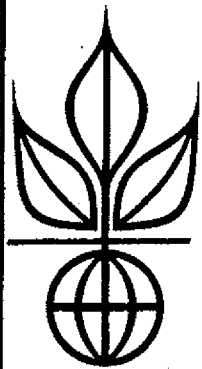
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New Officers—Association of Municipal Assessors of Camden County



Top—Left to Right: Richard H. Kelleher, Vice President; Stephen J. Kessler, President; Dominic Maiese, Mayor - Winslow Township; Joseph Crane, President State Association.

Bottom—Left to Right: Charles Librizzi, Secretary; Howard B. Summerfield, Treasurer; Albert Stack, Jr., Past President.

MAILING LIST

In order to update the mailing list for the N.J. Assessors Association, please complete:

1. Name and position
2. Municipality
3. Street, Town and Zip

Send to Assessors Office, 1 Old Bridge Plaza, Old Bridge, N.J. 08857

ASSESSOR WANTED

Full time Assessor wanted for Pemberton Township. Must be CTA and have a minimum of two years experience. Salary negotiable. Call Felix Cabarle, Administration—(609) 894-8201.

OPINION SENATE BILL #3024

This is another attempt to erode the tax base that the current year's budget is based on and it would tend to increase the following years portion of the budget for uncollected taxes.

This also would require many apportionments, where there were partial takings by, i.e. highway authority.

This could seriously hurt many municipalities with the type of legislation that could be forthcoming from all of the environmental controls, such as, Wetlands and Pinelands; which covers many thousands of acres and in some instances the largest portion of a municipality; as we know it has been the feelings of the taxpayers that if they cannot use their property due to government control, then the state should buy the property.

Kenneth H. Beck, CTA, SMA

New Jersey Assessors Legal Fund

Contributions are now being accepted for the New Jersey Assessors Legal Fund for 1979 (Annual contribution \$10.).

The purpose of the Legal Fund is to financially assist any Assessor in certain situations who is involved in litigation arising out of the performance of his duties.

When making contributions, please issue personal check to the New Jersey Assessors Legal Fund and forward to me as Secretary-Treasurer.

Samuel Katz, C.T.A., S.M.A.
Secretary-Treasurer

ASSISTANT ASSESSOR

Excellent opportunity for an aggressive person with a minimum of three years municipal experience in assessment and appraisal field. State certification or substantial progress towards certification necessary. Salary open with liberal fringe benefits. Resumes to: John T. Terry, Township Manager, 1480 Union Valley Road, West Milford, New Jersey 07480.

EXECUTIVE MEETING



The Executive Board of the Association of Municipal Assessors of New Jersey held a meeting on Friday, April 20, 1979 at the Sheraton in East Brunswick.

Chuck Taylor again requested that the questionnaires regarding the status of the assessor be returned to him, as soon as possible, so that an updated mailing list can be compiled. The following counties

have not returned the questionnaire:

Bergen County, Burlington County, Mercer County, Middlesex County and Salem County.

The following correspondence was received and read:

A resolution from the Bergen County Association supporting the following persons for the IAAO:

Wayne Johnson of Michigan for the position of Vice President

Verne Pottoroff of Iowa for the election to the Executive Board

William Carman of Tennessee for the election to the Executive Board

A letter was received from Dr. Josephine Lim stating her candidacy for the IAAO Executive Board, asking for the State Association's endorsement.

At this time the Executive Board is not making any recommendations to support any persons for office for the IAAO.

A letter from Joseph Krupinski regarding the IAAO Conference in Las Vegas October 21-24, 1979. Mr. Krupinski is attempting to arrange a tour of 50 persons. At the present the range in cost is \$330-\$369 per person, double occupancy. The cost includes the airfare from Newark on a scheduled airline, hotel (Flamingo or Riviera), baggage handling, transportation to and from the hotel, gratuities, taxes, etc. For more information regarding the trip contact Joseph Krupinski, Assessor Teaneck, (201) 837-1600.

President Crane submitted a letter to the Joint Appropriations Committee. The letter is in regard to state funding of the assessors' educational program. Our request has been approved by the Joint Appropriations Committee and is presently pending before the Senate and if approved, it will not take effect until 1980.

Letters were received from two counties, Warren and Morris, in regards to a Farmland Course, for a total of 13 persons interested. This information will be forwarded to Betty Holland of Rutgers University.

President Crane advised the Executive Board that the recommendations of the Sales Ratio Committee were submitted to the Local Property Tax Bureau and have been accepted by the Bureau.

A meeting was held at the Ramada Inn, East Brunswick with a group from the County Tax Board Secretaries and Commissioners and assessors in order to set up an operating legislative committee and to form a liaison committee consisting of members from both parties concerned. The following points were conveyed by the assessors to the County Tax Board Secretaries and Commissioners:

1. The verbage in the County Tax Board rules and regulations can be interpreted several ways and it would be beneficial if all County Tax Boards would review the rules and regulations and interpret them the same;

2. It was stressed that any legislations that the County Tax Boards would oppose, they will also incorporate in the opposition why and what the alternative would be;

3. The County Tax Boards were advised that it would be beneficial if they would appoint a person to work with George Harraka in order to learn the procedures and build a rapport with Assemblyman Van Wagner and Bernard Dwyer;

4. The assessors and the County Tax Board Secretaries and Commissioners legislation committees would meet independently of each other and where there was mutual concern of any legislation, the liaison committee would meet and discuss it and formulate a joint venture;

5. It was recommended to the County Tax Boards that they should attempt to release Bill A717 from committee for a vote;

6. S309 and A1492 are on the governor's desk awaiting signature and it was requested that the County Tax Boards petition the governor's office to have these Bills signed.

The September update of the Homestead Rebate will be eliminated and the Local Property Tax Bureau will be using information from the

SRIA's. The Association is asking all assessors to get their SRIA's in on time so that updated information is used for the Homestead Rebate. This will be the only change to the procedure of the rebate.

There will be a Testimonial Dinner for Marriott G. Haines, Assessor, Vineland on Friday, May 18, 1979 at the Holiday Inn, 2216 West Landis Avenue, Vineland.

Bill A382, Chapter 70 Laws of 1979, Plastic Greenhouses are not taxable. This law refers to temporary plastic greenhouses and not frames that are permanently affixed to the ground. The intent of this law was to exempt plastic greenhouses that were needed for seed germination and then dismantled.

Regarding the League of Municipalities Conference in Atlantic City, as per Robert H. Fust, Executive Director, the Holiday Inn will not be available due to many renovations. There will be many changes as to the location of some activities due to these renovations. Attached to the minutes is a copy of a letter from Mr. Fust indicating some of the changes.

The Society of Professional Assessors will be having their conference on Wednesday, May 2, 1979 in Newport, Rhode Island. For more information contact Courtney Powell, Assessor in Old Bridge.

Committee Reports: Dorothy Montag, Vice President.

Audit & Budget Committee: Richard Dann, Chairman.

The Budget will be submitted to the State Association general members at our semi-annual meeting in June.

Assessor's Placement Committee: William Bailey, Chairman.

A copy of the report has been filed with the Secretary.

Condominium Committee: Larry Henbest, Chairman.

A copy of the report has been filed with the Secretary.

Wetlands & Coastal Flood Plain Committee: Robert Cantrell, Chairman.

A copy of the report has been filed with the Secretary.

Committee Reports: Sam Katz, Vice President.

Legislation Committee: George Harraka, Chairman.

Regarding the assessment of mobile homes, the attached is a recommendation which is being sent to Senator Perskie. Also, it was noted in the letter that it was recommended that the portion of the law covering the sales tax in regards to mobile homes be eliminated but only after the mobile home is declared real estate, in the sense that it is ready for sale as a complete unit. In order to place a value on mobile homes there is a manual showing the depreciation cost of a mobile home. This manual is known as the Blue Book for Mobile Homes. The motion for the previously mentioned recommendation was voted on by the Executive Board and recorded one No vote.

Jim Anderson directed a letter to the Executive Board, recommending that steps be taken to eliminate the possibility of municipalities having the choice of changing from a Board of Assessors to a single assessor and back again at will, in order to preserve tenure. George Harraka reminded us that in the 1978 Annual Report of the Division of Taxation, Sidney Glaser stated the following in his Letter of Transmittal:

"Recurring tax studies over a period of many years have consistently recommended revisions of the property assessment structure to insure taxing districts large enough to support competent full time assessing staffs. It is recommended that the Legislature establish a committee to work with the Director of Taxation to develop proper realignment of taxing districts. Such legislation is a natural companion measure for the full time tax court. As valuable as a full time court will be in the review of assessment appeals, it must be recognized that equity of assessment begins with a qualified assessor."

Since this concern of Jim Anderson's appears to be in keeping with the Director's thoughts, the State Association Executive Board will pursue this course of action with the Director.

Committee Reports: Claire Young, Vice President.

Exemption Committee: John Gausz, Chairman.


It was requested by the Exemption Committee that the State Association put pressure on the State to reimburse the municipalities due to the loss to the Total Exempt Disabled Veteran.

Collector Liaison Committee: Gloria Cross, Chairwoman.

A copy of the report has been filed with the Secretary.

Kenneth H. Beck, Secretary

I never think of the future. It comes too soon.



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Appropriations For Updating Revaluation Programs

Chapter 15, Laws of 1979, signed into law by Governor Brendan T. Byrne on February 8, 1979, amends N.J.S.A. 40A:4-53 to allow for special appropriations for the updating of revaluation programs ordered by county boards of taxation.

The new provision appears in italics in Section b of N.J.S.A. 40A:4-53 below.

40A:4-53. A local unit may adopt an ordinance authorizing special emergency appropriations for the carrying out of any of the following purposes:

b. Preparation and execution of a complete program of revaluation of real property for the use of the local assessor, *or of any program to update and make current any previous revaluation program when such is ordered by the county board of taxation.*

Section a and Sections c through f of N.J.S.A. 40:4-53 are unchanged by the new law.

ASSEMBLY, No. 425

This bill amends the recently enacted program of payments for local services in lieu of property taxes on State property, and provides that any municipality which is entitled to receive extraordinary payment for municipal services and in lieu of taxes under the general appropriations act for fiscal year 1977-1978 would not receive less under this newly enacted program than it received under the general appropriations act for 1977-1978.

There are three municipalities which received extraordinary payment for municipal services and in lieu of taxes under the 1977-1978 general appropriations law including Ewing township, Trenton city and New Brunswick city in the amount of \$350,000.00, \$56,000.00 and \$265,000.00, respectively. If the entitlement calculation (effective municipal purposes tax rate multiplied by true value of qualified State property) under the new program is lesser than these respective amounts the entitlement would be increased to these respective amounts.

Association of Municipal Assessors of New Jersey

NEW JERSEY ASSESSORS BULLETIN

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