

New Jersey



Assessors

Bulletin



MEMBER
International Association
of Assessing Officers

Vol. 18, No. 3

August, 1979

MARCHING & CHOWDER OUTING

Association of Municipal Assessors of New Jersey
Wood Lake Country Club, Lakewood, N.J.

Friday, August 24, 1979

COCKTAILS 7-8 PM \$16.50 per person DINNER 8-PM

Breakfast & Lunch available at clubhouse.

GOLF—Includes: Green fees—Cart—Kickers—Trophies—
Prizes—\$20.00—1 P.M. tee off. For reservations
call Charles W. Fouquet (201) 344-3600.

TENNIS—Courts available—\$6.00 per hour + locker room
gratuity.

TRACK—BRING MONEY—Free passes will be available.
Call for reservations. Bernie Marks (201) 842-2400
no later than August 15.

FISHING—Boat is OPTIMIST QUEEN—Out of Belmar
Basin, Maximum 60 persons (First come First
served. \$15.00—Includes fishing gear, refresh-
ments. Directions on back. For reservations
send \$15.00 check made payable to Association
of Municipal Assessors of N.J. to Jim Anderson,
P.O. Box 25, Pt. Pleasant, N.J. 08742 Deadline
August 15.

Dinner reservations must be in no later than August 14, 1979,
with check payable to A.M.A.N.J. Mail to Tom McCullum,
Town Hall, Springfield, N.J. 07081.

I will attend the Marching & Chowder Outing and plan to
participate in the following activities:

GOLF () DINNER RESERVATIONS—()
TENNIS () at \$16.50 per person.
SWIMMING ()
TRACK () TOTAL CHECK _____ ENCLOSED
FISHING ()

TAYLOR RETIRES

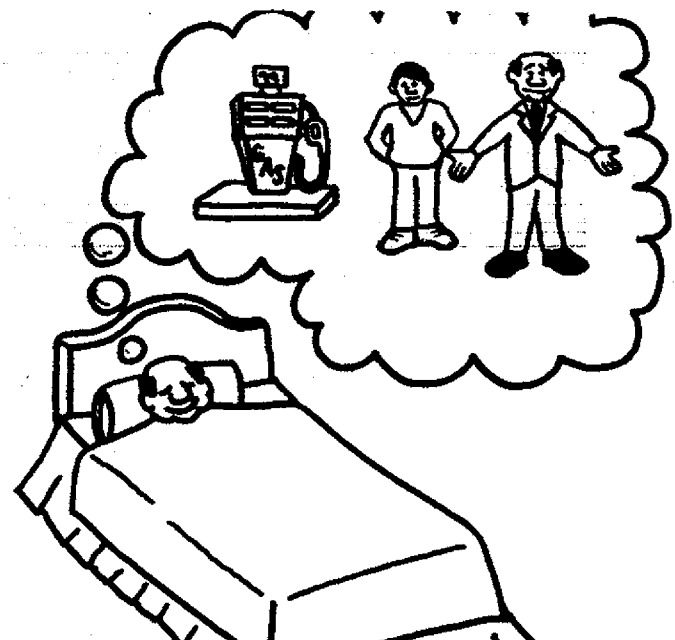


Charlie "Chuck" Taylor, Wayne
Tax Assessor, has retired as of
August 1 after sixteen years as an
assessor.

He was with Pompton Lakes for
seven years and with Wayne Town-
ship for nine years.

Taylor served as Vice-President
of the N.J. State Assessors' Asso-
ciation for two years and then became State Treasurer
seven years ago, a post he still holds until November.

Taylor has also served as Chairman of the Awards
Committee and the Membership Committee.



"The assessor can go to the head of the line."

Special Executive Board Meeting

The Executive Board of the Association of Municipal Assessors of New Jersey held a special meeting on June 5 prior to the Open Executive Board meeting. The meeting was called to order by President Crane.

The purpose of this meeting was 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 (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:
 William Bailey, Chairman East Brunswick, Middlesex Co.
 John Murray Millburn, Essex Co.
 Samuel Befarah Asbury Park, Monmouth Co.

The six individuals elected by the Executive Board are:
 Carolyn Landi Wyckoff, Bergen Co.
 Gloria Cross Mt. Olive, Morris Co.
 Courtney Powell Old Bridge, Middlesex Co.
 Patrick Corbett Camden, Camden Co.
 Richard Dann Woodbury, Gloucester Co.
 James Terhune Secaucus, Hudson Co.

The nominating rules and regulations were read to the Executive Board as prescribed by the Constitution & By-Laws.

The following are the offices which are open and those presently holding the office:

Office	Name	Can or Cannot Succeed Themselves
Vice President	Courtney Powell	cannot
Vice President	Stephen Nothnick	can
Vice President	Sam Katz	can
Sgt.-At-Arms	Edward Coll	cannot
Secretary	Kenneth Beck	can

An amendment to the Constitution & By-Laws was noted at the November 1978 Executive Board meeting and was to be presented at the June 1979 Executive Board meeting for adoption. It was inadvertently forgotten and the membership was not properly notified. Therefore, the notification will be made as prescribed in the By-Laws in order to be acted upon at the November 1979 Executive Board meeting.

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

Kenneth H. Beck, CTA, SMA
 Secretary

Assessors who are interested in current legislation can keep abreast of the Legislature or the legislative process by calling this toll-free number—800-792-8630.

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P.L. 1979, CHAPTER 44 APPROVED MARCH 21, 1979

An Act concerning the correction of errors in tax assessments, and amending R.S. 54:2-41.

1. R.S. 54:2-41 is amended to read as follows:

54:2-41. The Division of Tax Appeals in the State Department of the Treasury may, at any time during the tax year or within the next 3 tax years thereafter, on written application by a property owner, a municipality or a county board of taxation, correct typographical errors, errors in transposing, and mistakes in tax assessments; provided, that such application shall set forth the facts causing and constituting the error or errors and mistake *or mistakes, or either thereof* sought to be corrected, and that such facts be verified by affidavits submitted by the applicant; provided, however, that the Division of Tax Appeals shall not consider under this section any application relating to matters of valuation involving an assessor's opinion or judgment. Any application so submitted shall contain a certification that a copy of such application and all exhibits thereto have been filed with the county board, and served upon the property owner or the municipality, or both, as may be appropriate in the case of each applicant. Any party required to receive a copy of an application pursuant to this section may file objections to such application with the division within 30 days of receipt of such copy. The division may require such further proof and grant or deny such application as it may deem necessary or proper.

2. This act shall take effect immediately.



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Requirements for Changing Ownership on Tax List In Assessor's Office

by Marriot G. Haines, CAE, SMA, STA, CTA, Assessor
BY DEED

While it isn't necessary that a deed be recorded to authorize a change of ownership, it is required that it be observed by the assessor, at which time a copy should be made for his files.

BY ABSTRACT OF DEED

Under the provisions of R.S. 54:4-31 it is required that the Assessor receive an abstract of every deed recorded, applicable to his municipality, direct from the recording officer of each county, which becomes a permanent part of the records of his office. Copies may be furnished the Collector of Taxes for changing his duplicate and the Engineer for tax map purposes by the Assessor.

BY WILL

When a property is bequeathed by will, a true copy of the will should be secured from the Surrogate or Registrar of Wills of the County in which same is probated and filed with the Assessor of the municipality in which the property involved is located. Copies of such wills should be filed permanently with the Assessor.

BY LETTERS OF ADMINISTRATION

When the owner of a property expires intestate (without a will) leaving a surviving spouse, under the testamentary laws of New Jersey, the property descends to the spouse. However, a copy of the letter of Administration issued by the Surrogate should be filed with the Assessor of the taxing district, where the property is located to become a permanent record of his office.

BY ADMINISTRATOR'S DEED

When one of the owners of a property expires intestate, leaving both a surviving spouse and issue (children) in order for the property to be transferred to either party or parties, a deed should be issued by the heirs relinquishing their interest in said property, which should be recorded in the proper county and the abstract processed the same as other abstracts by the Assessor.

BY TAX MAP CORRECTIONS

In the course of plotting deeds on approved tax maps, tracts of land may be located that have been previously assessed to the incorrect owner or unknown owner, which require correction on the tax list. Such changes of ownership should be made only when they can be substantiated by an abstract of a deed of record.

BILLS SIGNED INTO LAW

A-382 OCR Chapter 70

Amends the Farmland Assessment Act to exempt seed starting plastic greenhouses from property taxation.

S-113 3rd OCR Chapter 113

Provides that a taxpayer of taxing district appealing assessed valuation of property can appeal directly to the Tax Court where the assessed valuation of the property exceeds \$750,000 in value.

S-3009 34d OCR Chapter 114

Amends and supplements a number of laws governing tax appeals in order to implement the Tax Court which becomes effective July 1, 1979; conforms major New Jersey tax appeal statutes to the concept of review in a tax court of original jurisdiction rather than an administrative agency.

S-309 2nd OCR Chapter 91

Denies the owner of income-producing property the right to appeal an assessment if he fails to produce certain information to the assessor.

EXEMPTIONS NULLIFIED

The exemptions of "mail-order ministers" granted by tax assessors in four upstate towns in New York were ordered by the N.Y. Supreme Court to be nullified.

The property owners who were ordained by a California based church were made liable for their 1977 and 1978 taxes.

The assessors were fined \$100. each and warned that if they tried to exempt the properties for 1979 "further penalties and sanctions" might be applied.

LEGISLATIVE NEWS



I have just been informed by the Office of Fiscal Affairs that the proposed N.J. state budget for the fiscal year 1979-80 has been approved by the governor with some changes. What makes this signing by the governor so important to the assessors is the fact that enclosed in this budget is a request for a \$50,000 expenditure to pay for the 1980 assessor's seminar at Rutgers.

This request was made by Sen. Bernard Dwyer and Assemblyman Richard Van Wagner for an inclusion in the budget after a plea by your president, Joe Crane and other members of the state association who attended the budget hearing. The request was approved by both houses of the Legislature and was considered an expense item of the Dept. of the Treasury with a direct use for the Assessor's Seminar. Although the overall request by the Dept. of the Treasury was reduced by the governor, there was no indication that the requested amount of \$50,000 was amended in any way. I sincerely hope that I am interpreting this action correctly by believing that this expenditure will remain intact. An explanation of the expenditures stated that the funds were needed "for tuition payments for local assessors." The explanation further stated that the appropriation was also subject to regulations established by the Director of the Division of Taxation.

I'm sure that everyone who attended this past Rutgers conference will agree to the importance placed by the many changes in Property Tax Law enacted by the N.J. Legislature. There is no denying that these yearly seminars have become the vehicle for the dissemination and discussion of new Property Tax Laws and Procedures.

With the implementation of the new full time tax court and the change in those provisions set forth in the ch 123, assessors should be made aware of, and prepared for, any and all matters and new procedures which pertain to these or any other new items that involve the administration of property tax laws.

This is especially true because of the enactment into law during 1979 of two proposals which the assessors have been pursuing since they were first introduced in the legislature for consideration. The first being ch 51 which provides for the use of the director's ratio in appeals involving ch 123. The benefit is that the director's ratio is a two year study while the previous provision set forth in ch 123 called for the use of a ratio derived from a one year study of sales.

The other bill which the assessors sought is the newly enacted ch. 91 which allows for the assessor to request information concerning income producing property in appeal. Failure for the appellant to provide the assessor with

the requested information can result in the dismissal of the appeal.

At this writing, the legislature is preparing to recess for the summer months. However the legislative committee for the Assessors Association is utilizing this period in preparation with the Office of Fiscal Affairs for the next session of the legislature. It must be remembered that the full Assembly will be up for reelection this coming November. There are still a few proposals pending for final consideration by the Senate. The legislative committee is hopeful in having these moved during this session.

I believe that there will be a number of Legislative hearings being planned for the very near future because of the many situations involving the assessor's office. You may recall how hearings were held pertaining to the tax courts and it was believed at that time that no change would take place in the courts. The enactment of the full time tax courts dispelled that thought. Concerning the hearings proposed for the future, I urge every assessor to avail himself in providing the committees with input that will contribute to the improvement of property tax laws. I firmly believe that the Legislature is greatly reliant upon any information furnished by the assessor. The state association's legislative committee will make every effort to make known to each county president of the time and place of these hearings.

George C. Harraka

TAX ASSESSOR CERTIFICATE EXAMINATION SEPTEMBER 15

The 24th examination for a Tax Assessor Certificate to be offered under the provisions of Chapter 44, Laws of 1967, will be held on Saturday, September 15, 1979. The filing deadline for the examination is August 16, 1979.

Application forms for admission to the examination may be secured from the Local Property and Public Utility Branch, Division of Taxation Building, West State & Willow Streets, Trenton, New Jersey 08646.

AIR RIGHTS SOLD IN NEW YORK

The Museum of Modern Art, on West 53rd Street between Fifth Avenue and the Avenue of the Americas, will sell its air rights to a developer for a record \$17 million.

The 44 story apartment tower to be built above the museum is expected to have a tax exempt status, granted by the State Legislature.

The tax rebate plan is expected to provide the museum with an annual income of between \$300,000 and \$2.7 million. The money will come from real estate taxes paid by the condominium apartment owners but channeled back to the museum under a special trust.

NOTICE TO ALL ASSESSORS

The New Jersey Assessor's Association offers its members the opportunity to be recognized for meritorious accomplishments in a variety of categories through its annual awards presentations. Participation in the awards program strengthens both the Association and the Assessor, because it encourages greater participation in Association activities.

We urge you to take part in this important program. Like all Association functions, the success of the awards program depends on the response from you.

A. E. WEILLER AWARD (Education)

Established in 1964 in memory of the late A.E. Weiler, a pioneer in developing educational programs for assessors at Stevens Institute of Technology, Rutgers and Drew Universities; this award is presented to the person who has contributed the most in the field of education.

NORMAN HARVEY AWARD (Literary)

Established in 1975 in memory of Norman Harvey, the first editor of the New Jersey Association Bulletin; this award is presented to the author of articles adjudged to contribute the most toward the improvement of assessment administration.

RUSSELL T. WILSON AWARD (Miscellanea)

This award was established in 1976 in memory of the Association's first president. It is presented to the member who has made the greatest effort in reaching and affecting areas of general government, as well as the public, to the benefit of the assessing profession.

HUMANITARIAN AWARD (Heroic Deeds)

Established in 1975, this award is given to the Assessor who has excelled in the betterment of mankind.

ENTRY BLANK

Deadline for nominations: October 15, 1979

I have studied the entry requirements for each award and wish to submit the following nomination. I have attached the specified written statements in support of the nomination.

Return blank to: Vicky Mickiewicz, 33 Washington St., Toms River, N.J. 08753

Award _____

Name of Nominee _____

Nominee's Title, Address & Phone No. _____

Entry submitted by _____

Address & Phone No. _____



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CANDIDATE REQUIREMENTS

1. All nominations must be in the hands of the Awards Committee Chairman on or before October 15th.
2. The Awards Committee will meet, review the nominations, and make a decision on or before November 1st.
3. To qualify for any award, the candidate must be a member of the Association of Municipal Assessors.
4. Nominations should contain at least a brief description as to the reason you feel your candidate should receive said award. Candidates may then be requested to submit to the Awards Committee a more complete description describing his/her qualifications (resume).
5. Nominations can be submitted by anyone—a fellow member of the Association, the County Association, the Tri-County Associations, the Mayor or governing bodies, or by the Awards Committee itself.
6. The same award cannot be given to any individual more than once.
7. The Awards Committee does not have to present an award, if in their opinion, there is not a deserving or qualified person.
8. Nominations must be submitted each year as they will not be retained from year to year.

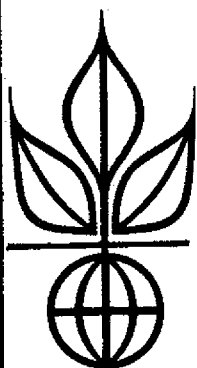
Voluntary payments of \$77,491 by owners of tax exempt properties in New York City was in response to an appeal by Mayor Koch.

Twelve nonprofit institutions responded to letters from the Mayor's office asking for financial assistance.

RUTGERS — 1979



(More pictures next issue)



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NEW BILLS

A-3179 Burstein. To permit municipalities to collect 1.5% interest each month on unpaid property taxes. (Tax.)

A-3186 T. Gallo and 47 other Sponsors. To provide payment by the State to municipalities for real property in railroad use, regardless of ownership or possession of said real property. (Tax.)

S-3186 Dorsey and 7 other Sponsors. To authorize municipalities to increase interest rates on delinquent taxes. (C&MG)

A-3228 Edwards and 5 other Sponsors. To provide that interest on first \$2,000 of delinquent tax shall be 8% and 15% on the excess. (Tax.)

S-3209 Lipman, Friedland, Rodgers, Sheil, Bedell. To require counties to make in-lieu-of-tax payments to municipalities for county owned properties within municipalities. (RFA)

S-3213 Weiss, Hamilton. To authorize a religious organization to file an application, retroactively, for an exemption from property taxes for 1976 and 1977 if they lost their exemption because of a late filing. (RFA)

A-3303 Matthews. To require the Department of Agriculture to refine standards by which woodlands qualify for reduced property tax under the "Farmland Assessment Act of 1964"

ACR-3024 Karcher, Otlowski. To propose an amendment to the Constitution to increase the senior citizens' property tax deduction income eligibility level to \$7,500 for 1979-1980, \$10,000 for 1981-1986 and \$12,000 per year thereafter. (Tax.)

SCR-3022 Zane. To provide for an amendment to the Constitution to extend the veterans' tax deduction to individuals on active duty in the military service. (RFA)

ACR-3028 Bassano, Van Wagner. To amend the New Jersey Constitution to allow tax deduction to all veterans and widows of veterans who have served 2 or more years in any branch of the armed forces and have been declared by the U.S. Veterans Administration to have permanent and total service-connected disability. (Tax.)

ACR-3029 Matthews. To amend the New Jersey Constitution to increase property tax deduction of senior citizens and disabled citizens to \$200 per year and more in accordance with cost of living increase and to increase income qualification to \$8,500 per year and more in accordance with cost of living increases. (Tax.)

S-3294 Hamilton, Dwyer, Weiss, J. Russo, Parker, Bedell, Gagliano, Kennedy, Cafiero. To provide for the taxation of mobile homes on leased property. (No Ref.)

SCR-3025 Hamilton, Dwyer, Weiss, Parker. To propose an amendment to the New Jersey Constitution authorizing senior or disabled citizens' deductions on real property taxes for any eligible owner-occupant of a dwelling house. (No Ref.)

A-3416 Doyle and 3 other Sponsors. To implement ACR-3036 which, subject to a referendum, amends the senior or disabled citizens tax deduction provisions of the State Constitution and extends to any otherwise qualified owner-occupant of a dwelling house a senior or disabled citizen's deduction, notwithstanding that the owner-occupant does not own the land on which the house is situated. (No Ref.)

A-3417 Doyle and 3 other Sponsors. To provide that mobile homes located on leased land shall not be assessed and taxed as real property until October 1, 1980 for the tax year 1981. (No Ref.)

A-3398 McConnell and 3 other Sponsors. To provide for extending of senior citizen's tax deduction to persons owning dwelling unit but not the land on which it is situated, pending constitutional amendment. (Tax.)

S-3318 Hamilton and 3 other Sponsors. To permit senior citizens and disabled persons who are home owners to take a tax deduction for their house, but no deductions for the land. (RFA)

A-3441 Burgio. To amend the "caps" law to permit an exception for in-lieu-of-tax payments based on new constructions. (Tax.)

ACR-3038 Doyle and 2 other Sponsors. To amend the New Jersey Constitution to increase senior citizens' tax deduction to \$200 and maximum income to \$10,000. (Tax.)

Association of Municipal Assessors of New Jersey

NEW JERSEY ASSESSORS BULLETIN

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

Quarterly Publication

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ONE WOMAN'S OPINION COMMON LEVEL—COEFFICIENT—RATIO



Four little words, but oh what an impact they can have on your assessments!

The Assessor heretofore relied on the definition of these words from the Handbook for New Jersey Assessors. The handbook is intended for use by the Tax Assessors of N.J. in carrying out their duties con-

connected with the local property tax. It is intended to describe the legal framework in which the Assessor works; thru the pertinent rules and regulations as prescribed by the Director of the Division of Taxation; follow these rules and apply them uniformly and there will be no discrimination in your taxing district!

"NOT SO," says the courts! If you have followed some of the recent decisions reached by some of our esteemed Division of Taxation Judges and the Superior Courts, you will understand what I am about to impart to you, for it has probably been pulled on you also. Others, beware and prepare yourselves!

Let us begin with Common Level. In the Tri-Terminal Case, (Supreme Court of N.J. 9-75) the courts said, "Taxpayers who seek reduction of assessment below true value must prove that his share of the local tax burden substantially exceeds the share allocated to others in general." A true value standard and uniformly applied was deemed acceptable for the purpose of reflecting a discrimination claim. The court noted that if all taxpayers were treated alike in a period of generally rising values, the taxpayer must show proof that his property is impervious to the rising trend such as to render its assessment ratio substantially higher than the generality of others. The manual tells us, "in the absence of other evidence, the courts will accept the average assessment—sales ratio—determined by the Director of Division of Taxation for

school aid purpose as the 'Common Level' for the district."

"NOT SO," says the expert witness for the taxpayer. The "Common Level" is defined as the single ratio to true value at which the greatest bulk of the ratables is assessed! Now, we all know that the single bulk of ratables in most taxing districts is in class 2 (residential) which value is determined on the cost approach to value. The Director's ratio is based on the calculated weighted average for a two year period. "NOT SO," says the expert witness for the taxpayer. The ratio is better determined by "Ratio Cluster" (his ratio is determined by throwing out the highs and lows and using only the sales within the cluster). Naturally this will produce a lower ratio than the Director's overall ratio. So, here we go again! A ratio developed on class 2 properties being applied to the lowest approach to value, A/K/A Income Approach!!!

The taxpayer must prove there is no common level. To aid him in his quest he has now determined a NEW METHOD of determining the "Coefficients of Deviations!"

The director's Coefficients of Deviation is a measure of property assessment uniformity. This is an average deviation from the average assessment ratio expressed in a percentage of the average assessment ratio for each taxing district.

"NOT SO," states the expert witness for the petitioner. The ratio at the common level (unweighted, unclassified ratio) or the Director's ratio is less significant. The Coefficients of Deviation should be developed for an assumed 100% ratio. Based on this rationale, all coefficients developed by the Director's method would more than double or put the district over the 20% level deemed to be the determining factor of whether a range of uniformity exists, and the need for revaluation. Webster's Dictionary defines deviation as "The difference in value between a value frequency distribution and a fixed number or noticeable departure from accepted norms." Since our average ratio is our accepted norm—how can there be any other deviation than from the norm!

—Gloria Cross

NOTICE TO ALL IAAO MEMBERS



Joseph B. Krupinski, CAE, CTA, Teaneck Assessor, has been selected by the Nominating Committee of the IAAO, as a candidate to the Executive Board.

New Jersey needs representation in the organization and this is an opportunity for us to do our utmost.

In the latter part of August all members will receive ballots so be sure to vote for Joe.
A vote for Joe is a vote for you!!

LAEZZA RETIREMENT PARTY

Retirement dinner for

John F. Laezza, Jr.

Former Director, Division of Local Government Services,
State Department of Community Affairs

October 5, 1979

The Pines, Edison, N.J.

Open Bar 6:30-7:30

\$25 a person or \$45 a couple

Prime Ribs

Contact Laezza's former office for reservations
and/or further information (609) 292-2121

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Charles Femminella, President; Walter Luger, 1st Vice President; Jim Jones, 2nd Vice President; Jack Staley, Treasurer; Bob Edgar, Secretary.

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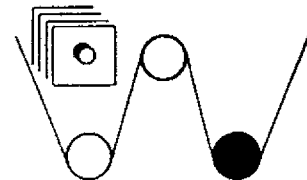
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EXECUTIVE BOARD MEETING



The Executive Board of the Association of Municipal Assessors of New Jersey held an open meeting on June 5, 1979 at 1937 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 Budget was presented by Chuck Taylor and was adopted.

Correspondence:

An acknowledgment of sympathy from the Duplissis family was received.

As per a request of Carmen Mistichelli, Roselle Assessor, to develop a course of education for assessors leading to an Associate's Degree, letters were written to Dr. Andrew Moreland, President of Ocean County College and Dr. Edward Bloustein, President of Rutgers University in this regard. I have received correspondence from the above mentioned persons that persons from their staff will be available to more fully discuss this matter and will be in contact with me.

A proposed amendment to the Constitution & By-Laws is to be acted upon at the November 1979 meetings of the Executive Board.

President Crane reported that a Legislative Bill appropriating \$50,000 to subsidize the Continuing Educational Program at Rutgers University is presently on the governor's desk for his signature.

A Special Executive Board meeting was held at 1845 hours and a Nominating Committee was formed.

A resolution of the Essex County Assessor's Association was received regarding tax appeals being filed with the Clerk and requested that the State Association request a bill to be introduced enabling tax appeals to be filed with either the Clerk or the Assessor. There was much discussion in regard to this resolution as to why the present law regarding the filing with the Clerk passed. It was regularly moved and seconded that the resolution to the State Association be tabled until more information can be obtained.

President-Elect Jim Anderson is proposing to place his efforts on four major points:

(1) Our certification and tenure bill is losing its effectiveness due to the municipalities having a choice between a single assessor and boards of assessors and vis-a-vis, therefore, it is desired to correct this inadequacy of the bill.

(2) There is a conflict of residency where one law states that assessors do not have to be residents of the municipality they represent and then NJSA 40:9-11 states that an assessor must be a resident.

(3) Supports legislation to delete the annual filing of the Homestead Rebate.

(4) County boards should institute uniform rules regarding the payment of taxes at the time of a tax appeal.

Jim Anderson has requested that if there is anyone desirous of serving on any committee, please advise him in writing. His address is P.O. Box 25, Municipal Building, Point Pleasant, NJ 08742.

All Vice President's Reports as to their various committee's activities are attached to the minutes.

Assessor's Outing: President Crane named Charles Fouquet and Jim Anderson as Co-Chairmen to formulate plans for an Assessor's Outing this summer.

Committee Reports: Stephen Nothnick, Vice President
Public Relations Committee: William Birchall, Chairman.

The Public Relations Committee has presented a format of a brochure to be sent to governing bodies entitled, "Know Your Assessor." It was regularly moved and seconded that the Public Relations Committee proceed with this brochure.

Committee Reports: J. Stanley Smith, Vice President
Farmland Assessment Committee: Charles Grayson, Chairman.

Charles Grayson complained to the State Association that the Farmland Committee is totally frustrated as they have spent numerous hours in meetings in an attempt to amend the Farmland Assessment Act, primarily S176. He is of the opinion that the State Association was not being forceful enough in having this bill moved.

President Crane read a copy of a resolution which was forwarded to Director Glaser on May 11, 1979, requesting his support to get this bill moved, and according to George Harraka, the Legislation Committee has done everything in its power to have it done. President Crane informed Mr. Grayson that if he could get any legislator to move this bill, to do so.

Respectfully submitted,
Kenneth H. Beck, CTA, SMA

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AMENDMENT TO FARMLAND ASSESSMENT ACT TO EXCLUDE CERTAIN GREENHOUSES

Chapter 70, Laws of 1979, approved by Governor Brendan T. Byrne on April 10, 1979, excludes temporary seed starting plastic greenhouses from assessment as real property under the Farmland Assessment Act.

Section 12 of P.L. 1964 c. 48 (The Farmland Assessment Act), N.J.S.A. 54:4-23.12, as amended by Chapter 70, with the amended section appearing in italics, now reads as follows:

12. All structures, which are located on land in agricultural or horticultural use and the farmhouse and the land on which the farmhouse is located, together with the additional land used in connection therewith, shall be valued, assessed and taxed by the same standards, methods and procedures as other taxable structures and other land in the taxing district; *provided, however, that the term "structures" shall not include temporary demountable plastic covered framework made up of portable parts with no permanent understructures or related apparatus, commonly known as seed starting plastic greenhouses.*

The act takes effect immediately.

Casinos Increase Assessments in A.C.

Homeowners in Atlantic City will be paying less taxes because the property assessments have more than doubled, due to the casino gambling boom.

Almost 90 percent of the \$358 million increase is the result of increased values in the boardwalk assessments.

According to Assessor William Ferry, the revaluation decreased the tax rate from \$7.13 to \$3.62 per \$100.

At the present time there are two casino hotels in operation and eight are under construction. The hotels are being assessed at \$50 per square foot.

The Chalfonte-Haddon Hall, which is now the Resorts International, was assessed at about \$7 million and is now assessed at around \$60 million.

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N.J. Assessors' Education Program

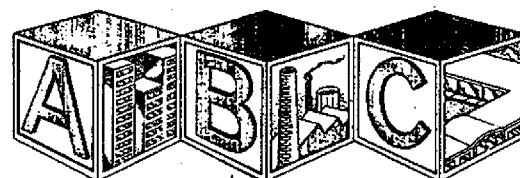
The twenty sixth annual New Jersey Assessors' continuing Education Program was held June 4-6 on the Douglass College Campus in New Brunswick.

Over 185 people attended which was the largest enrollment in recent years.

Subjects discussed during the three days were Proposition 13, The New Tax Court and Chapter 123. A workshop on Cost Analysis and Construction Components and one on Industrial and Commercial Buildings were conducted.

Welcoming addresses were given by Elizabeth A. Holland, George A. Tapper, Joseph Crane and Sidney Glaser.

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Addition to Revaluation Contract Rules and Regulations

N.J.A.C. 18:12A-1:14, which is the section dealing with Revaluations and Reassessments, has been amended to the extent of adding the following paragraph:

"(g) Where a contract for revaluation under paragraph (a) or (b) of this section has been entered into by a municipality with an appraisal company, the Director, Division of Taxation, before approving or disapproving said contract shall forward a copy thereof to the appropriate County Board of Taxation for its review and comment. The Board shall, within two weeks from a date specified in a notice to it, submit its comment to the Director. In the event that the Board fails to respond to said request within the prescribed period, the Director shall assume that the Board has no comment to make and the Director shall proceed with his review and shall indicate his approval or disapproval of the contract, as provided by law."

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