

# New Jersey



## Assessors Bulletin



MEMBER  
International Association  
of Assessing Officers

Vol. 19, No. 1

February, 1980

### PRESIDENT'S MESSAGE

I would like to express my heartfelt thanks to all the members of the Association for the honor bestowed upon me as President. I am aware of the responsibilities entrusted in me, and realize that it will take a great deal of effort on my part to try to fill the shoes of my fellow past presidents.

In keeping with past practices, I have set many goals to be accomplished during my term of office and realize I can only complete them with the help of all the committee members. It would be impossible for me to attend all the committee meetings so I will be relying heavily on the members of the various committees to meet on all their pending problems and present to me conclusions that I ultimately can have solved through rules and regulations by the Director or by having Legislature introduced.

Some of my major priorities will be: #1—Push for changes in the Homestead Rebates, such as eliminating annual refiling and change date of filing. #2—The amendment of Chapter #357 in reference to Tax Appeals that all current and prior year taxes must be paid and also insert that taxes must be paid on or before August 15th of the year which appeal is taken. #3—Strive for State reimbursements to Municipalities of 100% Disabled Veterans Exemptions. #4—Consideration for the Assessor's staff to attend necessary courses funded by the State.

It is most important for the Municipal Assessors to be kept informed on any happenings pertaining to their profession. The State of New Jersey has allocated \$50,000 for Assessors Education Programs and Rutgers, with the cooperation of Judge Lawrence Lasser, has set up a course on the New Tax Court for Assessors and Municipal Attorneys to be held in three areas of the state one Saturday in

(continued on page 2)

### TAX APPEAL PROCEDURES

President James Anderson attended a meeting with Judge Lawrence Lasser; Ray Bodnar, Rutgers; and a representative from the Attorneys' Association.

They're initiating a one-day crash course on the correct procedures, starting with the filing of an appeal in tax court.

The course tentatively has been set for Saturdays, sometime in March, from 9:00 A.M. to 1:00 P.M. at three different locations in the state.

Both assessors and municipal attorneys are invited to attend and both their roles before the State Tax Court will be discussed.

The cost will be approximately \$25.00 with the fee being paid by the State under the new funding program.

Rutgers University will send a flyer, describing the course, at a later date.

### PRESENT AND PAST PRESIDENTS



James Anderson being congratulated by Joseph Crane.

## PRESIDENT'S MESSAGE (continued)

March. The cost for the Assessors tuition will be paid by the State. I urge all of you to make every effort to attend. I would also urge that you attend the Rutgers Continuing Program which will be held in June because I consider it to be one of the best courses and, of course, this will also be funded in part or in whole by the state program.

I feel we have, as in the past, a very good working relationship and rapport with the Division of Taxation, Local Property Tax Bureau and also with many of the Legislators. We will be meeting in the very near future with various Legislators and the Director, to try to solve some of the problem areas.

I would like to remind all the Assessors of our on-going legal fund and I would recommend that every Assessor send their personal \$10.00 check to Sam Katz, the Assessor in Hillside, New Jersey. If an Assessor has the position in more than one town, of course, he should enroll himself in this fund for each of the Municipalities at \$10.00 each.

Please feel free to contact me at any time. In order to accomplish any of our goals we must have an open line of communication. Once again I would like to thank you for your continued support and look forward to a successful term of office.

James L. Anderson, President

## TAX ASSESSOR CERTIFICATES

### EXAMINATION RESULTS

Forty-two individuals have qualified to become municipal tax assessors by passing one of two examinations held in March, 1979 and September, 1979. A total of 153 individuals took the examination.

Both examinations were held at three locations in the State. The following received passing grades:

**Atlantic County:** William Nikitich, Estell Manor City.

**Bergen County:** Joseph P. McQueeney, Emerson Borough; Joseph Politi, Fort Lee Borough; Kurt O. Hiele, Garfield City; Cecile R. Krohe, Glen Rock Borough; Dean E. Cole, Oakland Borough; James K. Currie, Oradell Borough; Stuart A. Stolarz, Wallington Borough.

**Burlington County:** Leon R. Wack, Pemberton Borough.

**Cape May County:** John J. Newman, Sea Isle City.

**Essex County:** Eileen J. Walsh, Bloomfield Town; Rosalind L. Bressler, Maplewood Township; Paul G. Parsons, Maplewood Township; Richard J. Sinton, Verona Borough; Melvin E. Simon, West Orange Town.

**Gloucester County:** Dolores R. Lindsay, Mantua Township; Thomas J. Colavecchio, Monroe Township; Alan J. Leonardi, Monroe Township.

**Hunterdon County:** Virginia M. D'Andrade, Flemington Borough.

**Mercer County:** Philip K. Anderson, Lawrence Town-

ship; Raymond A. DeVito, Trenton City; John L. Wright, Trenton City.

**Middlesex County:** Thomas F. Boyle, Dunellen Borough; 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 S. Graziano, Dover Township; Anthony J. Massaro, Jr., Jackson Township.

**Passaic County:** Gennaro Lobosco, Hawthorne Borough.

**Salem County:** James R. Hackett, Woodstown Borough.

**Sussex County:** Vincent R. Fagan, Branchville Borough; Vincent Perrella, Jr., Branchville Borough; Richard L. Martin, Frankford Township.

**Union County:** Richard L. Rosenberg, Cranford Township; Edward E. Ard, Roselle Borough; Edward W. Porter, Jr., Springfield Township.

**Warren County:** Victor J. Lupi, Phillipsburg Town; Donna Shuman, Phillipsburg Town.

## ASSESSOR WANTED

Highland Park seeking part-time assessor. Contact Nathan Segal, Financial Chairman at Borough Hall, 221 South 5th Ave., Highland Park, N.J. 08904 or call 572-3400.

It doesn't take great men to do things but it is by doing things that men become great.

### TAX APPEAL, CONDEMNATION AND GREEN ACRE PROGRAM SPECIALISTS



WILLIAM T. ARD, M.A.I.  
EDWARD E. ARD, C.T.A.

BRICKTOWN  
(201) 920-1950

WESTFIELD  
(201) 654-4545

# **AUTOMATED VALUATION SERVICES, INC.**

615 WEST HIGHLAND AVENUE, EBENSBURG, PENNSYLVANIA 15931  
814-472-7700

**PROFESSIONAL  
APPRAISERS &  
ENGINEERS**

**APPRAISALS /** CONSULTING STUDIES  
ANNUAL MAINTENANCE  
MANUAL PREPARATION  
EQUALIZATION PROGRAMS  
SALES RATIO STUDIES  
**MAPPING /** OWNERSHIP MAPPING  
AERIAL PHOTOGRAPHY  
TOPOGRAPHIC MAPPING  
ORTHOPHOTO BASE MAPPING  
**DATA PROCESSING /** ROLLS • ABSTRACTS • BILLS  
COURT SYSTEMS  
MARKET ANALYSIS  
ANNUAL UPDATING



A DIVISION OF L. ROBERT KIMBALL & ASSOCIATES, CONSULTING ENGINEERS & ARCHITECTS, EBENSBURG, PA 15931 814-472-7700

## LEGISLATIVE NEWS



At 12 noon on Tuesday, January 8, 1980, the 198th New Jersey Legislature adjourned "sine die" and the new members of the 199th Legislature assumed their seats for the coming 1980-1981 session.

In effect, what this means is that some 6000 plus proposals in both the Senate and the Assembly which

were not acted upon during 1978-1979 are no longer to be considered. The leadership in both houses remain the same with Senator Merlino being elected to an unprecedented two year term as President of the Senate and Assemblyman Christopher Jackman also being elected to an unprecedented two year term as Speaker of the Assembly. However, the majority leadership in both houses have changed with Senator Dwyer becoming majority leader in the Senate and Assemblyman Karcher becoming majority leader in the Assembly.

Although the Assessor's Association and members of the Legislative Committee are known to the leadership and some members of both houses of the Legislature, the lines of communications must be reestablished and maintained. In the past, the members of the Assessors Association's Legislative Committee have tried to establish contact with those members of various legislative committees where proposals pertaining to Property Tax Administration are assigned for review. Also new is the chairmanship of the Senate Revenue & Finance Committee, Senator Charles Yates has succeeded Senator Dwyer as chairman of this all important committee. In the assembly, the taxation committee has combined with the Assembly appropriation committee and will be known as the Assembly Revenue, Finance and Appropriation committee. Assemblyman Richard Van Wagner has been appointed chairman of this new committee. At this writing I do not know the names of the members of each committee.

Since some of the members of Assembly are newly

elected, it is expected that their assignment to various committees will result in the need for the members of the legislative committee to reestablish a new line of communication with them. This procedure takes on more importance since state association President James Anderson had outlined a legislative program which the Association hopes to pursue toward a successful conclusion. The program requests a clear definition of the Woodland portion of the Farmland Assessment Act and many other items.

However, establishing a liaison with the members of the Legislative or the Executive Branch of the State government should not be confined to those members of the Association's Legislative Committee. Every assessor should make him or herself known to their area representatives in both branches of government. It is a foregone conclusion, and it has been iterated many times, that since the office of the assessor is a "creature of the legislative" for any expectations of any progressive revisions of Property Tax Laws, then a heavy reliance must be placed on any favorable relationship between these branches of government and the assessor. An example of this fact is contained in the hope that Bill A-1858 which, at this writing, is awaiting the Governor's signature. It is hopeful, that the close association with the governor's office that the assessors enjoyed over the past years will be influential enough to induce the governor to sign this bill into law.

As you probably already know, the provision which the assessors are most concerned with in this bill is the "submitting of a written memorandum of judgment" by the County Boards of Taxation, it must set forth the reasons by which such judgment was based. with the enactment of Chapter 123, this provision takes on an added importance since "true value" must be determined by all (County Board, appellant, and assessors). If this bill is signed into law, assessors should become acquainted with every provision set forth in this bill. Attention must be paid to that provision which mandates that taxes must be paid before an appeal can be filed with the tax courts.

**George C. Harraka, Chairman**

## CONFERENCE MEETING



The 64th Annual Conference opened for the Association of Municipal Assessors of New Jersey in the Arkansas Room of the Boardwalk Regency.

President Joe Crane presided over the meeting and the Roll Call was taken.

The Minutes of the October 4th meeting were approved as mailed.

The Treasurer's Report as of November 12, 1979 was approved as filed and is attached to the minutes.

The Membership Report as of November 12, 1979 was approved as filed and is attached.

The New Jersey Assessors Legal Fund Report was approved as filed and is attached.

The following two resolutions were read:

(1) A Resolution was presented from Hunterdon County Municipal Assessors Association—The Resolution was questioned by George Harraka who desired to have it amended to read, "that the Assessors be served on or before August 1 for regular appeals and on or before December 1 for Added and Omitted Assessment appeals. If the Assessor is not available that the Clerk of the Municipality be served." The Resolution was adopted with the above amendment.

(2) A Resolution was presented from the Bergen County Municipal Clerks Association - This was regularly moved and passed by the Association as presented.

An amendment to the Constitution and By-Laws, known as Article 8 - Dues was submitted. This Article amends Section 1, Paragraph 15 of the November 1973 Amendments, and Paragraph 3b of the June 1976 Amendments. - Annual dues shall be payable by each ((member)) municipality in advance. Annual dues shall be determined for the various classes of membership by the Executive Committee following the Budget Committee recommendations and with the approval of the majority of the members present at the General Membership Meeting. This amendment was presented by Dick Dann, Chairman of the Constitution and ByLaws Committee. After much discussion Dick Dann moved for the adoption of the amendment. The motion was questioned by Bill Bailey and Bill Nagel and after much discussion the proposed amendment was defeated.

President Crane reminded the membership that the reason for the change in the By-Laws was due to many Assessors serving more than one district and that our membership dues would be deficient in carrying the budget. Bill Nagel stated that the State Dues should be commensurate with the dues paid by professional members of a professional association. Also, the \$20 dues presently paid do not fall into this category. He made a motion that a com-

mittee be created to study the possibility of a budget being adopted, divided by the number of members, and this would be the basis for the annual dues to be paid by each member. The motion was passed.

**RECORD RETENTION** - William Birchall reported that the State Law requires certain Assessors' records to be retained for a specified number of years. This list will be distributed to all Assessors in the near future for their guidance.

**MOBILE HOMES STUDY COMMISSION** - Marriott Haines - This study is just about completed with a report to be submitted to the State Legislature for guidance. In the assessing of Mobile Homes, the Executive Board will be informed of the recommendations.

**S.M.A. COMMITTEE** - Claire Young, Chairperson - Claire Young presented the designation of S.M.A. to William T. Lamb, Assessor of Chiselhurst Boro, NJ. Mr. Lamb is now holder of Certificate No. 38.

**ELECTION OF OFFICERS - NOMINATIONS COMMITTEE**—William Bailey, Chairman—William Bailey presented the following slate of officers:

### VICE PRESIDENT

Sam Katz

Charles Grayson

William Hogan

### SECRETARY

Kenneth H. Beck

SGT.-AT-ARMS

Ralph Todd

As there were no other nominations, the Secretary cast a unanimous ballot.

Vice-President, Courtney Powell, recommended that there be a revitalization of defunct Committees, namely; the E.D.P. Committee and the Pipeline Committee, and new chairmen be appointed.

**UNFINISHED BUSINESS**—President Joe Crane thanked the Tri-County of Camden, Burlington, and Mercer for hosting the Assessors of the 64th League of Municipalities Conference.

A suggestion was made from the floor that a uniform system be established for the issuance of Certificates of Occupancy, electrical inspections, and other inspections due to the fact that there are many Municipalities where the Assessors are not receiving this information. President Crane referred this to Jim Anderson.

**NEW BUSINESS** - An education Survey is being distributed by the League to all Assessors for their input for future Assessor's Educational programs at Rutgers University.

The meeting was adjourned at 1550 hours.

## JOIN THE I.A.A.O.

## CRANE'S FAREWELL ADDRESS

Two years ago I accepted the office of President of this great Association, fully aware of the responsibilities it entailed and the honor it bestowed upon me.

It certainly has been a rewarding experience, along with some heart aches, and we did raise the level of our profession to another level of esteem.

All of this has only been possible through the total cooperation that I have enjoyed over the past two years of the Executive Committee, the various Committee Chairmen, and their committees, and every Assessor in New Jersey.

We have also enjoyed total cooperation from the New Jersey Legislators, the Division of Taxation, County Tax Boards and Secretaries, and last but not least from my Local Governing officials.

I would like to reminisce for a couple of minutes by looking back over the last two years of some of our highlights.

1. The revision of the New Jersey Assessors legal fund.
2. The first joint Assessors and County Board Conference at Rutgers.
3. The new third edition of New Jersey Assessors Manual.
4. New syllabus for R.P.A. I and II.
5. Full time Tax Court, in which the Association was able to have input.
6. The enactment of Chapter 123.
7. Abolishment of the elected position of Assessor.
8. Chapter 357; three quarters tax payment.
9. The liaison committee of Assessors and County Tax Boards.
10. Revision of the Homestead Rebate Program.
11. Revision of Assessors Handbook; about completed.
12. Improved Public Relations.  
Booth in Exhibit area.  
New Brochures.
13. State grant of \$50,000 for the Assessors courses and our continuing Education Program.
14. A newly adopted record retention program for Assessors.
15. Other programs that have been worked on and are still active:
  - a. Woodland Assessment Act.
  - b. State refund for total disabled veterans.
  - c. Further revisions of the Homestead Rebate.
  - d. Revision of Chapter 102.

I am quite sure you will agree that we have put our Association on the offensive side of many programs as I promised to do when I was elected President.

Now let us look into the future, first of all I would like to extend my congratulations to Jim and his officers. I personally pledge my assistance whenever or wherever I maybe called upon to serve and urge every Assessor in the

State to support Jim as you have supported me in the last two years.

May I repeat my quote of 1977:

Don't follow me, . . . I may not lead,  
Don't lead me, . . . I may not follow,  
Just walk beside me and by my friend.

In closing, on behalf of Sue and myself, I would like to thank each and everyone of you for being our friend.

God Bless You,  
Joseph A. Crane

## S-3356

Sen. Steven Perskie (D-Atlantic) sponsored a bill that was approved by the Senate, 34-0, which would permit Atlantic City homeowners to defer a part of their property taxes during the next 10 years.

According to the bill, which was sent to the Assembly, that portion of the property that has residential improvements, would have a tax deferment for a maximum of 10 years but when eventually paid, a 6 per cent annual interest would be added to the bill.

Perskie said the increased land values in the City have forced many homeowners to sell because they were unable to pay the new taxes.

Perskie also said that the entire City was being reassessed.

## Appraisal Surveys, Inc.

Real Estate Appraisers

and

Consultants

- Providing Revaluations, Reassessments, Added Assessment and Tax Appeal Services for New Jersey Municipalities Since 1958.
- Over 70 Municipal Wide Revaluations Conducted by Full Time Professional Staff.
- Client List, References, and Qualifications Available Upon Request.

1500 KINGS HIGHWAY N.

609-428-3272

CHERRY HILL, NJ 08034

609-428-3273

## ATLANTIC CITY MEETING

The meeting was called to order by President Joe Crane at 10 a.m. in Room B., Convention Hall, Atlantic City.

The Honorable Lawrence Lasser presiding Judge of the Tax Court of New Jersey presented the program of the new Tax Court and how it would affect the Assessor.

Saul Wolfe, Association Attorney, spoke in regards to the Horner case, where he petitioned the Appellate Court to hear arguments as to the status of the Assessor in regard to the right of Municipal Governing bodies setting the working hours of a part-time Assessor. Mr. Wolfe will keep the Executive Board informed of all proceedings.

Director Sidney Glasser answered questions in regard to the Homestead Rebate.

November 15, 1979

The meeting was called to order at 2:15 p.m. by President Joe Crane. A moment of silence in remembrance of deceased members was observed.

Mayor Lawrence Anzovino presented the Small Municipal Mayors Award to Joe Crane, Kenneth Beck, and Charles Taylor.

The Awards Committee Chairperson, Victoria Mickiewicz, made the following presentations:

### HUMANITARIAN AWARD

Herb Gaskill, Assessor of Atlantic County - accepted by Dorothy Montag

### RUSSELL T. WILSON AWARD

Sam Katz, Assessor of Hillside, NJ

Claire Young, Assessor of Tenaflly, NJ

### A. E. WIELLER AWARD

Charles Fouquet, Assessor of Parsippany-Troy Hills Twp.

Alvin Bills was presented with the Presidential Award for his assistance to assessors.

### PRESIDENTIAL CITATION

J. Henry Ditmars

Mayor Lawrence Anzovino

Marriott Haines

Charles Taylor

Kenneth Beck

William Birchall

George Harraka

Charles Grayson

Gloria Cross

Caroline Landi

Victoria Mickiewicz

Richard Dann

### RETIRING VICE-PRESIDENTS

Stephen Nothnick

Courtney Powell

### RETIRING SERGEANT-AT-ARMS

Edward Coll - accepted by John Murray

### LIFE MEMBERSHIP

Marriott Haines

A farewell address was given by Joe Crane and the following were sworn to office

William Hogan - Vice-President

Charles Grayson - Vice-President

Sam Katz - Vice-President

Ralph Todd - Sergeant-at-Arms

Kenneth Beck - Secretary

James Anderson was sworn in as President by Peter Marrone, Mayor of Point Pleasant Boro. Mr. Anderson made an acceptance speech in which he set the following priorities and goals for 1980:

(1) Clarify and standardize N.J.S.A. regarding the office and terms of the Assessor regardless of the form of municipal government.

(2) Propose legislation to abolish the office of Boards of Assessors and that no new Boards should be allowed to be formed. The abolishment would be established through attrition.

(3) Strengthen and spell out by legislation the supervisory capacity of the Director of the Division of Taxation over local assessors.

(4) Request legislation to make changes in the filing of Homestead Rebate applications. Filing should be similar to the filing of a Veteran's Deduction application whereby only an initial application would be required unless the applicant at a later time is eligible for the additional rebate amount. Also the new applicant should be able to file a Homestead application anytime during the year with the local assessor. The local assessor would then approve or disapprove and forward these applications to the State for payment. This would do away with bouncing back and forth between the State and Assessor.

(5) Amend Chapter 357 to require that no County Board of Taxation shall hear an appeal unless all prior year's taxes and the first three-quarters of the current year's taxes have been paid by August 15 in the year that the appeal is taken. Also amend Chapter 101, Laws of 1978, to require a tax appeal be served on the Assessor or Clerk.

(6) State reimbursements to municipalities of 100% Disabled Veterans exemptions.

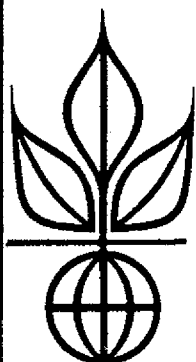
(7) Expand the State of New Jersey Funding of the Assessor's Education Program to include the Assessor's staff.

(8) Payment of legal fees of any municipal official of any suit arising from the performance of his duties when that official is found not guilty or innocent of the charge.

(9) N.J.S.A. should be amended to increase the interest allowed to be charged by municipalities in reference to delinquent taxes and utility bills. This interest rate should be increased to at least 18%.

The meeting was adjourned.

A person doesn't have to know very much to be ignorant.



## REVALUATION AND APPRAISAL SERVICE INC.

388 Pompton Avenue, Suite 3, Cedar Grove, N. J.

(201) 239-3110

BOB EBERT

TOM SIMMONS

PAUL EBERT

APPRAISALS • MUNICIPAL REVALUATIONS • ASSESSORS ASSISTANCE • URBAN RENEWAL

### EXEMPTION STUDY COMMITTEE ANNUAL REPORT

Even though this committee had a limited number of meetings this year we made some progress. Communication between members is good so that this, in some cases, can provide necessary input in lieu of a meeting.

Some of the salient areas of activity are as follows:

**Green Acres Tax Exemption Program** - As a result of our input to the Department of Environmental Protection they have proposed rule changes.

**Green Acres Tax Exemption Program** - As a result of our input to the Department of Environmental Protection they have proposed rule changes. See our proposal and resultant output attached

**Religious Exemptions** - We provided as much input as we could to the attorney handling Cory vs. Kingwood Township. We will continue to offer any aid we can in the further prosecution of this case, as appealed.

We also recommended to our Association that we should push for elimination of the parsonage exemption as it is the one that has been changed several times previously. No action was taken on this.

As a new item we will be considering a new tax based on a recent article in Readers Digest. This involves proposing annual financial disclosure by tax exempt religious organizations to the IRS for continued tax exempt status.

**100% Total Disabled Veteran Exemption**—We recommended that our association push for state financing of this exemption as they now do for the senior citizen and veteran deductions.

As a result A 3556 was introduced in the N.J. State Assembly by Van Wagner and Kavanaugh on July 10, 1979 to provide the state financing.

This bill, however, was temporarily withdrawn by the sponsors because of conflicting financial data.

This prompted a request for a survey of all our taxing districts which is now in its final steps. To date we have over 81% of the districts responding. A preliminary report was given to George Harraka at the end of October. Right

now it looks as though approximately \$2,900,000 is necessary to finance this exemption based on projection of available data. A final report will be issued as soon as 100% results are obtained.

**General** - We will, in the future, address any problems of exemption as they crop up. We will also be available to assist any assessor in his problems with exemptions.

John A. Gausz, Chairman

### NEW LAWS

A 671 Baer. The "Tenants Property Tax Deduction Act." ACR-40 Herman. To amend the New Jersey constitution to increase from \$5,000 to \$10,000 the maximum annual income to qualify senior and disabled citizens real estate tax deductions.

ACR-43 Baer. To amend the New Jersey constitution to provide for the assessment of residential property according to use.

A-567 Cardinale and 2 other sponsors. To grant exemption from taxation for certain energy conservation improvements.

A-574 Snedeker and 8 other Sponsors. To permit veteran members of the Public Employees Retirement System to purchase up to 5 years of credit for active military service.

A-705 Saxton, Snedeker. To amend Chapter 272, Laws of 1977 re: in lieu tax payments on State property to include levies for fire districts as part of local purpose levies.

A-3654 Otlowski. To amend the municipal cap law to provide exception for revenue for new construction or improvements on tax exempt properties under contract on or after January 1, 1977.

What we fail to do today may be done by someone else tomorrow.

### SUGGESTION BOX

Since the Public Relations Committee is attempting to represent all members of the Association, anyone with a suggestion for consideration as a Committee project may



## Association of Municipal Assessors of New Jersey

### NEW JERSEY ASSESSORS BULLETIN

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

Quarterly Publication

#### OFFICERS

President—James Anderson

Vice Presidents—Samuel Katz, Dorothy Montag,  
J. Stanley Smith, Claire Young,  
William Birchall, Jr., Charles Grayson,  
William Hogan

Secretary—Ken Beck

Treasurer—Charles Taylor

Sergeant-at-Arms—Ralph Todd

#### EDITORIAL BOARD

Editor—Louis Schick

Walter Salmon

William Birchall, Jr.

Gloria Cross

Vicky Mickiewicz

### ONE MAN'S OPINION



Comes appeal time and I feel like a sitting target at a bazaar waiting for someone to hit the target and dunk me in the drink.

I sit at the table with my attorney as the barrage of adversaries attired in three piece Rogers Peet suits wait their turn.

One after another, case after case, they come up, fresh, smiling, carrying their shiny attache cases loaded with papers and maps.

The day starts with the calendar read and I'm usually at the tail end.

After waiting for hours, I'm finally called and the ordeal begins.

There must be a better way.

Why should a town be scheduled for 20 or 30 cases at one time?

Four or five appeals in one day are enough.

Give the poor assessor a break.

Of course, on the other side of the coin is the theory of having to make only one trip to the court instead of several but I would rather make several.

That's my opinion and I guess I'm stuck with it. What do you think?

Lou Schick

Nothing is a waste of time if you use the experience wisely.

### MEET YOUR MUNICIPAL ASSESSOR

Small quantities of the brochure "Meet Your Municipal Assessor" are available upon request from the Public Relations Committee, Box 31, Hainesport, NJ 08036. The brochure is designed to acquaint local governing body members with the duties and responsibilities of the Assessor.

### Direct Appeal of Certain Assessments To The Tax Court

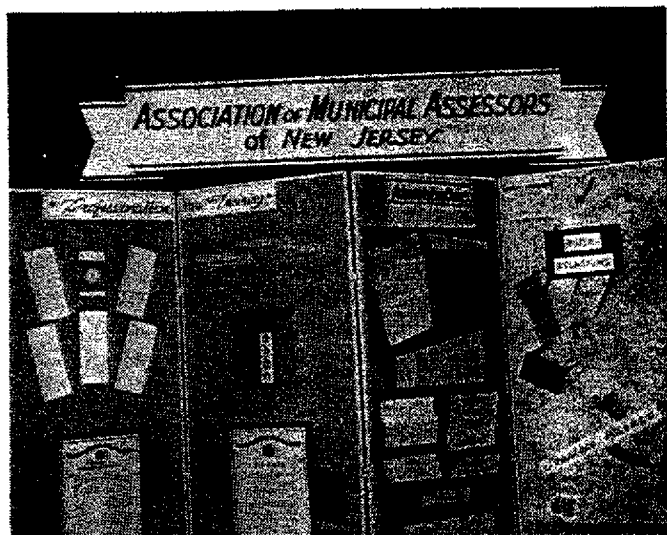
Chapter 113, Laws of 1979, approved June 28, 1979, amends N.J.S.A. 54:3-21 by providing that a taxpayer or taxing district may file a petition of appeal directly with the recently created Tax Court if the assessed valuation of the property subject to the appeal exceeds \$750,000.

N.J.S.A. 54:3-21, with additions and amendments appearing in italics now read as follows:

54:3-21. A taxpayer feeling aggrieved by the assessed valuation of his property, or feeling that he is discriminated against by the assessed valuation of other property in the county, or a taxing district which may feel discriminated against by the assessed valuation of property in the taxing district, or by the assessed valuation of property in another taxing district in the county, may on or before August 15 appeal to the county board of taxation by filing with it a petition of appeal; *provided, however, that any such taxpayer or taxing district may on or before August 15 file a petition of appeal directly with the tax court, if the assessed valuation of the property subject to the appeal exceeds \$750,000, and any party to an appeal pending on July 1, 1979 before a county board of taxation in which the assessed valuation of the property involved exceeds \$750,000 shall be entitled, upon application to the county board, to have the appeal transferred to the tax court by the county board.* A copy thereof shall also be filed with the clerk of taxing district who shall forthwith notify the assessor, collector and such other municipal officials as the governing body shall direct of the content thereof. The petition shall set forth the cause of complaint, the nature and location of the assessed property and the relief sought. The petition shall be signed and sworn to by the petitioner or his agent, and shall be in such form and contain such further information as may be from time to time prescribed by rule of the board, for the better understanding and determination of the appeal.



# ATLANTIC CITY 1979



## KRUPINSKI APPOINTED TO COMMITTEE

Joseph Krupinski, Teaneck assessor, was recently informed by IAAO President Tom Fleming, CAE, that in addition to his responsibilities as IAAO State Representative, he was appointed to the Professional Admissions Committee. This is one of the major committees which regulates admission requirements, approving candidates applying to enter one of the professional designation programs, and recommending to the Executive Board the certification of those individuals who have completed the education, experience and demonstration appraisal requirements for a CAE, RES, AAE or CPE designation.

It might be interesting to the state association members of the policies adopted last year by the American Institute of Real Estate Appraisers and the Society of Real Estate Appraisers regarding demonstration appraisals. Briefly, demonstration appraisal reports prepared by IAAO professional designation candidates and passed by IAAO are accepted for credit toward the designations awarded by those organizations. This reciprocal agreement should help those professional designation candidates of IAAO who must also submit demonstration appraisal reports for their RM, MAI, SRA and SRPA designations.

The International Association of Assessing Officers (IAAO) has announced that copies of the popular brochure "For the Property Owner Who Wants to Know . . ." are once again available. The 12 page booklet highlighted by large, descriptive illustrations, carefully explains in easy-to-understand terms exactly what an assessor does when a taxpayer's property is assessed. Among the topics discussed are market value, changing values and the tax rate.

This publication is considered to be an excellent guide for informing the taxpaying public about the assessing industry. Copies of the booklet (available for \$7.00 per hundred) have been distributed by many jurisdictions and assessing organizations to their constituents in recent months. For further information, or to order bulk quantities, contact: Publications Department, IAAO, 1313 East 60th Street, Chicago, Illinois 60637.

### ***Tax Assessors***

Tax Sheet Binders — Loose Leaf  
Machine Forms  
I.B.M. Continuous Forms  
S.C. 65 Forms  
New Exempt Property Sheets  
All Back Sheets

We manufacture all forms for the Tax Assessor to new state requirements. SEND US YOUR PRESENT SHEETS and we will call and go over revisions.

**GEORGE W. MILLER & SON**  
THE MUNICIPAL SUPPLY HOUSE OF NEW JERSEY  
Pailsades Park, N. J. 07650 Phone 944-1010  
Special Mailing Box 33 Free U.P.S. Delivery

## **PROPERTY VALUATIONS CO. INC.**

**A COMPLETE APPRAISAL ORGANIZATION  
SPECIALIZING IN MUNICIPAL REVALUATIONS**

- We strive for 100% accuracy through in depth research.
- We design and prepare an ongoing public relation program to the needs of your community.
- A satisfactory completed contract is our best recommendation.

**We are prepared to meet with your Municipal Officials for a complete review and explanation of our methods of reappraising your municipality.**



SPECIALIZING IN MUNICIPAL REVALUATIONS

5636 ROUTE 38/PENNSAUKEN, NEW JERSEY/08109

## ***AMCARS***

is looking for a few good assessors.

For less than the cost of a conventional revaluation a professionally-minded assessor, who is ready to assume a managerial role in reassessing his municipality, will get complete re-inspections, new current values — including MRA, his own disk-drive minicomputer, video monitor, printer, programs, training and any support he needs to reassess at marginal cost as frequently as he desires. Conversion to the Third Edition of NJRPAM can be included. The assessor will participate in setting valuation standards and designing computer programs.

## ***AMCARS***

Assessor Managed  
Computer Assisted  
Reassessment Systems

## ***AMCARS***

1337 New Road, Northfield, N.J. 08225

## BURLINGTON County Association

New officers were installed by State Association President James Anderson at the January 10th meeting of the Association of Municipal Assessors of Burlington County at the Prince Inn Diner in Burlington. This year's President is Willingboro's Grace Wolf with Bill Birchall, Hainesport/Lumberton and Walt Kosul, Fieldsboro/Pemberton as Vice-Presidents. Bill Skelly, also of Willingboro, is Treasurer and Carol Kerr, Evesham, and Jeannette Bowers, North Hanover, are Recording and Corresponding Secretaries, respectively. In addition to President Anderson, the meeting was also attended by Tri-County Vice-President Bill Hogan and his wife.



Back row, left to right: Walt Kosul, Bill Skelly, front row, President James Anderson, Bill Birchall, Grace Wolf, Carol Kerr, and Jeannette Bowers.

Best wishes for success to ALICE ANN HAUCK, Assessor of Branchburg and Tax Collector of Reading Township upon her appointment to the Division of Local Government Services as "Tax Collector Specialist". Alice Ann will begin her new career in January of 1980. We are sure that her unique experience as Collector and Assessor will be a valuable asset to Deputy Director Barry Skowski's staff.

### EDP at MDP

For over 12 years we have been providing EDP Service to Assessors and Collectors.

Now over 35 municipalities rely on us for Computer Services.

We invite you to discuss the quality of our service with our CUSTOMERS.

### MANLEY DATA PROCESSING COMPANY

Telephone: 201-843-5005  
Paramus, New Jersey 07652

TAX DUPLICATE BINDERS and FORMS

## MGL FORMS-SYSTEMS

57 HIGHLAND AVENUE - P.O. Box 313  
CHATHAM, N.J. 07928

MATTHEW G. LOWE

REGINALD J. LOWE

Office: (201) 635-6073

Home: (201) 635-8255

## OCEAN COUNTY

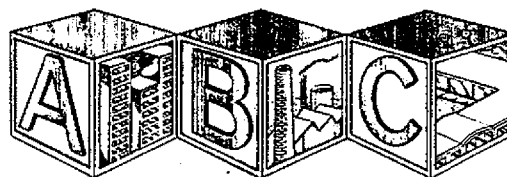
At a regular meeting of the Municipal Assessors of Ocean County, held December 6, 1979 in Toms River, Past President Joe Crane installed the following new officers for 1980:

President - Robert Cantrell  
Vice-President - Laurence Henbest  
Secretary - Arlene Oliver  
Treasurer - John Turtora

A Past President's plaque was presented to Joyce Jones by President Cantrell.

Past President's plaques were also presented by Vicky Mickiewicz to James Anderson, Kenneth Beck and Melvin Cranmer.

## REVALUATION ... AS EASY AS ...



Accurate ...  
Beneficial ...  
Computerized ...

- NO MORE CONTINUAL, EXPENSIVE SURVEYS
- CURRENT ANALYSIS ... DAY BY DAY,  
TOWN BY TOWN ... COUNTY BY COUNTY
- MEASURE YOUR TRUE VALUES WITH  
21ST CENTURY TECHNOLOGY



ASSOCIATED SURVEYS ...

MAIN OFFICE ... 71350 Route 23, Wayne, New Jersey 07470 ... (201) 696-4300  
DISTRICT OFFICE ... 71501 Lendew Street, Greensboro, North Carolina 27409 ... (919) 872-1765



MUNICIPAL REVALUATION / ASSESSMENT EQUALIZATION  
**REALTY APPRAISAL COMPANY**  
SPECIALIZING IN NEW JERSEY PROPERTY VALUATION SINCE 1934

*A NEW JERSEY ORGANIZATION  
DEDICATED TO SERVING NEW JERSEY ASSESSORS*

4912 Bergenline Avenue, West New York, New Jersey  
UNION 7-3870 UNION 7-0015

### Massachusetts Classification Law

Prior to November 1979, any person could be elected or appointed to the position of assessor in Massachusetts. No assessing experience was necessary.

However, under a new law, the Commissioner of Revenue has the authority to set minimum standards for qualifications of the Assessor.

Therefore, all future assessors will be compelled to meet certain standards and those already in office will have three years in which to qualify. No grandfather clause will insure that those who are already serving will remain.

Some assessors have Civil Service status and their status has yet to be determined.

Those assessors without Civil Service protection and who refuse to take the test or take the test and fail may lose their jobs.

In New Jersey, of course, all assessors who are appointed must be certified by the State.

### DUES

Let's start the New Year right by paying our State Association dues.

Most assessors have paid but there are still some outstanding.

Send the check to Treasurer Charles Taylor, 1104 Ringwood Avenue, Pompton Lakes, N.J. 07442.

### VETERAN'S DEDUCTIONS

As a result of a recent Assessor/Collector Liaison Committee Meeting, it has been brought to our attention that some collectors and assessors have been deleting or removing deductions of Veterans and Widows of a Veteran on sales that occur after October 1 and before December 1 of the pre-tax year.

In the endeavor to accomplish uniformity throughout the state please make note of the following reference:

N.J.S.A. 54:4-1, 54:4-8.15, 54:4-8.17, 54:4-8.18

Reg. 1/1/54, par. 12.

304.27 Change in title subsequent to October 1 cannot affect right to deduction. The right to deduction shall be established as of October 1 of the pre-tax year. A deduction once established as of that date prevails for the whole of the ensuing tax year notwithstanding any change in title to the property which may occur either between October 1 and December 31 of the pre-tax year or at any time in the course of the tax year. This provision has equal application to claims for deduction of widows of veterans and widows of servicemen as well as to the claims of veterans.

## Become An S.M.A.

Association of Municipal Assessors of New Jersey

NEW JERSEY ASSESSORS BULLETIN

City Hall, New Brunswick, N. J. 08903

BULK RATE  
U. S. Postage  
PAID  
New Brunswick, N.J.  
08903  
Permit No. 259

MARX, BERNARD J.  
MUNICIPAL BUILDING  
480 PROSPECT AVE.  
LITTLE SILVER, N. J.

1324

07739