

New Jersey



Assessors

Bulletin



MEMBER
International Association
of Assessing Officers

Vol. 19, No. 2

May, 1980

IMPORTANT NOTICE TO ASSESSORS

An appropriation by the N.J. Legislature now provides that reduced tuition be offered to eligible persons who enroll in tax assessment courses offered by the Department of Government Services. The funds used for this purpose are administered by the N.J. Division of Taxation.

This is to acquaint you with the procedures for obtaining reduction and to define those who are eligible for the program.

I. All tax assessment courses announced in the spring semester brochure and any other courses subsequently announced this semester are eligible under the program:

Property Tax Administration	Tuition \$120.00
Real Property Appraisal I	Tuition \$131.00
Real Property Appraisal II	Tuition \$131.00

II. Persons eligible for full tuition reduction are:

- A. Municipal Tax Assessors
- B. Members of a municipal Board of Assessors
- C. Persons with official titles that include the word "assessor," e.g., deputy assessor, assistant assessor, junior assistant assessor, etc.

NOT ELIGIBLE - employees of the assessor's office, such as assessing clerks, secretaries, field representatives, etc., and other municipal officials and employees, and private citizens.

III. Requirements to be accepted into the reduced tuition program:

A. Payment of \$5.00 nonrefundable registration fee.

B. Authorization signed by student to permit Rutgers University to release student's final course grade to the Division of Taxation.

C. Statement signed by student agreeing to pay full tuition to the Division of Taxation if student does not satisfactorily complete the course.

Simply put, this appropriation permits the Division of Taxation to pay the full tuitions of eligible persons who satisfactorily complete any of the courses offered in tax assessment. The municipality of student is responsible only for the \$5.00 nonrefundable registration fee. Those persons who do not satisfactorily complete a course must reimburse the N.J. Division of Taxation the full amount of the tuition. The Department of Government Services defines satisfactory completion of a course as attendance at 80% of the class hours and a passing grade. A passing grade for tax assessment courses is 70.

Senate Concurrent Resolution No. 90

Under the terms of Article VIII, Section I, paragraph 4 of the State Constitution, only an otherwise qualified person who owns and occupies a dwelling house and the land on which the house is situated is eligible for the so-called senior citizen deduction on real property taxes. The provisions of this amendment authorize the grant of such annual tax deductions to any homeowner who otherwise meets the requirements of paragraph 4, but does not own the land on which his dwelling house is situated. The amendment is directed toward owner-occupied mobile homes situated on leased land, where such homes are taxed as real property, though it will also apply to any other similar situation satisfying the provisions of paragraph 4. An otherwise qualified mobile homeowner who owns both a mobile home and land on which situated and pays real property taxes thereon, is already eligible for senior citizen/disabled citizens deductions.

The amendment is in response to a recent New Jersey Supreme Court decision, *Koester v. Hunterdon County Board of Taxation*, 79 N.J. 381 (1979), which holds that mobile homes are taxable as real property insofar as such mobile homes serve "the same function . . . and . . . receive the same municipal services . . . as other housing."

RESOLUTION

A RESOLUTION TO SEEK A CHANGE IN P.L. 1978 CHAPTER 101 WHEREIN TAX APPEALS ARE FILED WITH THE CLERK

WHEREAS, the assessors previously accepted all tax appeals and notified interested parties; and

WHEREAS, the law now prescribes that tax appeals be filed with the clerk who notifies "the assessor, collector and such other municipal officials as the governing body shall direct"; and

WHEREAS, all records pertaining to assessment are maintained by the assessor; and

WHEREAS, the assessor is to check assessments on appeals received; now therefore

BE IT RESOLVED that the Association of Municipal Assessors of New Jersey is urged to make every effort to have the law amended to read "assessor or clerk" so that the assessor will accept the appeal petitions or the clerk may accept the same.

C. Gilbert Blatchley, President
Hunterdon County Municipal
Assessors Association

Assembly Concurrent Resolution No. 40

A concurrent Resolution proposing to amend Article VIII, Section I, paragraph 4 of the Constitution of the State of New Jersey.

This proposed amendment to the Constitution would authorize the Legislature to increase from \$5,000.00 to \$10,000.00 the maximum annual income to qualify senior and disabled citizens for real estate tax deductions.

WETLANDS/PINELANDS

At the first meeting of the Wetlands, Flood/Coastal Plains and Pinelands Committee, the committee decided to establish a Sales Data Bank for both Wetlands and Pinelands Sales to be made available to any Assessor with Wetlands or Pinelands.

It would be greatly appreciated if each Assessor in the affected areas would take a minute to send all information for each sale he or she gets and forwards them to:

John A. Coan, Jr., C.R.A. C.T.A.
Secretary, Board of Assessors
Lacey Township
818 W. Lacey Road
Forked River, New Jersey 08731

Requests for information should also be addressed to the above address.

Any benefits an Assessor can receive from such a data bank can only be provided by the cooperation of his fellow Assessors. The success of this venture depends on the cooperation of each and every one of us. Please do your part!

PUBLIC RELATIONS COMMITTEE

The Public Relations Committee met on Thursday, March 20, 1980 at Willingboro Township Tax Assessor's Office. In attendance were: William E. Birchall, Jr.; Charles Grayson, Vice-President; Grace Wolf, Secretary; Walter Kosul, Committee Member.

The meeting was opened by the Chairman at 11:00 A.M. There was quite a bit of discussion on the Atlantic City Booth. We are renovating our display. It is intended to stress education of assessors. The folding unit will be refurbished and the color accents will be blue and gold. We intend to display educational course information and certificates available. Our theme will be "Professionalism Through Training". We will also try to have a slide projector from the I.A.A.O.

We discussed a report on jackets with the State emblem. We expect to have sample jackets, not with our emblem, at the State Association Executive Meeting on April 17. We also discussed various separate patches (State emblems) for sale. The jackets will be sold for around \$16.00, depending on the amount ordered. The colors we chose were royal blue jackets and gold emblems. The patches will run about 95¢ on an order of 220. We will finalize plans for the patches and jackets after Executive Committee approval but we expect to be able to take orders and money for both items at the June Rutgers Conference and at the Atlantic City Convention.

Grace Wolf, Sec.

A study of economics usually reveals that the best time to buy something is last year.

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LEGISLATIVE NEWS



The New Jersey Legislature at this writing is in recess due to the scheduled hearings being held by the Joint Appropriation committee concerning the proposed budget. It might interest you to know, that President James Anderson, John Murray and I, appeared before the committee on February 27th, and requested the same appropriation of \$50,000 for the assessor's seminar in June for the 1980-1981 fiscal year. The assessor's association certainly hopes that this item will again be included in the state budget.

Although the legislature is in recess, activity concerning property tax laws is continuing. You may already know that rules and regulations under the provisions set forth in Ch. 499, P.L. 1979 (A-1858 tax administration bill) are being promulgated by the Director and the Local Property Tax Bureau and taking into consideration those recommendations made by the County Board Secretary and Commissioners Association and the New Jersey Assessors Association. It is certainly hoped that those rules and regulations will be a contributing factor in establishing uniformity in property tax appeals and will insure better hearings through the submission of the required supportive evidence.

What is also occurring in Trenton is the filing of proposals by legislators that tend to turn back the clock of progress for the assessors. I'm sure many of you assessors recall the hard effort contributed by the Assessors and the Assessors Association in having Ch. 44 (the assessor's certification), Ch. 88 (waiving of residency requirements for assessors) and Ch.128 (removal of elected process for assessors) enacted into law. You can imagine the feeling of the members of the legislative committee when they see proposals being made by legislators that virtually wipe out these hard fought for pieces of legislation. This session of the legislature has seen the filing of A-137, 282 and 293 by

Assemblymen Hollenbeck, Rand, Schuck and Remington which calls for this virtual wipeout. The Legislative committee already expressed the sentiments of the Assessors Association regarding their displeasure of these proposals and further displeasure by all assessors should also be made known to the legislators.

Another dangerous situation is the conversion of apartment complexes to condominium units. Not that the resulting increase in ratable value is to be adversely considered, but what is happening is something the Assessors Association has been ever vigilant in preventing.

It seems that in some areas of the state, apartment complexes have entered a stage whereby the "used" or depreciated life far exceeds the remaining economic life. This situation tends only to lessen the quality of the income. Realizing this, apartment owners have seen fit to convert these apartments to condominiums with the option of maintaining a mortgage at interest rates comparable to the market. This would free the owner of the complex of all problems related to apartment use. However, his main obstacle is the resulting change in taxes due because of the change from an apartment to a condominium. To remove this obstacle, apartment owners have appealed to the legislators for a return to assessing condominiums as a proportionate share of the whole complex as it appears under the Horizontal Property Act prior to the enactment of Ch. 2, P.L. 1974.

The gravity of the apartment situation is expressed in the Assembly Concurrent Resolution #68, whereby Assemblyman Fortunato proposes that a commission be formed to study the situation with the intent of studying the problems created due to the loss of rental properties.

This concern is further emphasized in the proposal A-1032 which asks that a 2-year moratorium on apartment conversion to condominiums be declared. Assessors from taxing districts being greatly affected by any change in the condominium law should express their concern for loss in ratables not only to the legislators but also to their governing bodies.

George C. Harraka, Chairman

PRESIDENT'S REPORT



It has only been approximately five (5) months since I took office but I would like to keep all the Assessors in the State of New Jersey apprised of the progress that has been made in various fields.

1. **NEW MANUAL**—The new manual is complete and out to the local Assessors and there are currently amendments pertaining to square foot figures that the Local Property Tax Bureau has forwarded to the Assessors. The Bureau has also come up with a Residential Calculation Worksheet which can be used without using the Manual. I think every Assessor will find this invaluable. This will probably be made available to everyone at the Rutgers Conference in June.

2. **MOBILE HOMES**—I am sure everyone is aware that the Moratorium Bill on Mobile Homes has been passed and Mobile Homes are scheduled to be assessed as real property as of October 1, 1980 for the year 1981. Again the Local Property Tax Bureau has been working diligently on making an amendment to the New Jersey Handbook to include sample appraisals and square foot figures for Mobile Homes.

3. **ASSESSOR VACANCIES**—If any assessors know of a vacancy that is forthcoming in your area please notify your County President of the pending vacancy so that members of our Association can direct qualified and responsible individuals towards these vacancies. This is something that each and everyone of us must address ourselves to.

4. **CONTINUING EDUCATION PROGRAM**—Questionnaires have been sent out by Joe Crane for the Education Committee in regards to our forthcoming Rutgers Conference. This is the first year the State of New Jersey is funding the Rutgers Continuing Education Program and we are hoping that all of the New Jersey Assessors take advantage of this program.

I have appeared before the Senate Joint Appropriation Committee and was informed at this time that all indications point to this program being funded again by the State of New Jersey for the next fiscal year. I did make the recommendation that this bill also include the Assessors' staff. It seems the evening courses are being mostly attended by staff members already because most of the assessors have already taken the course.

The State doesn't want to waste this money so I would like to point out that if the Assessors of New Jersey don't take advantage by attending this course there is a good chance this money will be cut out or reduced, depending upon our Rutgers attendance.

The program for the Continuing Education Program has been set and I believe everyone should have received a copy of Joe Crane's survey by now. We feel that this

program will bring forth a lot of new information and it appears to be one of the best to date. Please set aside, in your busy schedule, the dates of June 10th thru the 13th to attend this Continuing Education Program.

James L. Anderson, SMA, CTA
President

OCEAN COUNTY ASSESSORS



Bob Cantrell, President; Larry Herbert, Vice-President; John Turtora, Treasurer; Arlene Oliver, Secretary.

ASSESSORS PLACEMENT

All members who are aware of any vacancies or future vacancies in any municipality, should make their County President aware of them so that the County President can assist and recommend names of people with a CTA for the job. That way the municipalities will not go in blind, as has happened in the past, and with assistance, the municipality will hire a competent assessor.

CALLING ALL ASSESSORS

For years many assessors have explained their inability to attend the Rutgers Continuing Education Program at Rutgers University by saying their municipalities would not finance the seminar and they could not afford to pay for it themselves.

Through the persistence of the State Assessors Association and the cooperation of the New Jersey Appropriations Committee, the problem has been resolved.

The State will finance the attendance of all qualified assessors.

If the assessors do not take advantage of this offer, the possibility exists that the funding may be withdrawn or decreased next year.

This is an opportunity for assessors to keep abreast of new ideas, rules and regulations and brush up on any phase of assessing in which one might be delinquent.

Tell your county president you want to enroll. The dates are June 10-13.

LEGAL FUND NOTE

All New Jersey Assessors are advised that contributions to the New Jersey Assessors Legal Fund are due and payable on an annual calendar year basis.

Retiring manager of the fund, Sam Katz, has been succeeded by assessor Louis C. Pisacane, CTA and if you haven't made your contribution since the first of the year you are urged to do so at once. The fund has been created for the assessor's benefit and should be supported by all assessors. Only paid up members can be aided by it.

Mail your check to Lou Pisacane at 253 Linda Vista Ave., North Haledon, N.J. 07508. If you have any questions he can be reached during office hours at (201) 335-2400 preferably in the morning.

STATE ASSOCIATION DUES

Dues for the period July 1, 1980 through June 30, 1981 are now being accepted.

Regular Members—\$25.00

Associate Members—\$15.00

Affiliate Members—\$55.00

Most of our members pay their State dues through their County Association with the County dues. However, if you pay directly to the State Treasurer, make checks payable to the "Association of Municipal Assessors of N.J."

All dues are to be sent to:

Association of Municipal Assessors of N.J.

c/o Charles H. Taylor, Treasurer

1104 Ringwood Ave., Pompton Lakes, N.J. 07442

ASSEMBLY, NO. 902

An act concerning taxation and amending R.S. 54:4-65.

This bill requires each tax bill to show the breakdown in dollars and cents of how taxes are used.

ASSEMBLY, NO. 943

The purpose of this bill is to grant pro rata real property tax deductions to senior citizens based on the number of days remaining in the tax year on the day which they attain 65 years of age.

RETIRING???

If you are thinking of retiring from your job as assessor, the State Association would like you to notify your County President and the State President.

In this way, names of available assessors can be given to your municipality so that a choice can be made.

The retiring assessor should supply the organization with the following information about your municipality: (1) number of line items, (2) number of properties in various classes, (3) equalization ratio, (4) present salary, and (5) whether the position necessitates a full-time or part-time assessor to adequately perform the job.

IN MEMORIAM

ALAN F. HART
LOCAL PROPERTY TAX BUREAU
RETIRED IN 1971

WALTER W. SALMON
PAST PRESIDENT
ASSOCIATION OF MUNICIPAL ASSESSORS
ASSESSOR SINCE 1962

EDWARD R. FITZGERALD
ASSESSOR PISCATAWAY TOWNSHIP
WON HUMANITARIAN AWARD

FREDERICK C. MC COY
SECRETARY, MORRIS COUNTY TAX BOARD
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ASSEMBLY, NO. 709

An Act to amend "An act providing for payments for local services in lieu of taxes on State property, and repealing R. S. 54:4-2.1 and R. S. 54:4-2.2," approved October 26, 1977 (P.L. 1977, c. 272).

The purpose of this bill is to include the levies for fire districts as part of the local purpose levies for the purposes of this bill, for they represent a measure of local services.

Every man's life lies within the present for the past is spent and done with and the future is uncertain.

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NEW BILLS

ACR-3052 Doyle. To amend the New Jersey constitution to increase from \$5,000 to \$7,500 the amount a senior or disabled citizen may earn and remain eligible for the property tax deduction authorized by the constitution, increases the deduction from \$160. to \$200. (Tax)

A-567 Cardinale and 2 other Sponsors. To grant exemption from taxation for certain specified energy conservation improvements. (RFA)

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. (SC, F&IR & VA)

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 for real estate deductions. (RFA)

ACR-43 Baer. To amend the New Jersey Constitution to provide for the assessment of residential property according to use. (RFA)

A-705 Saxton, Snedeker. To grant exemption from taxation for certain specified energy conservation improvements. (RFA)

A-709 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. (RFA)

S-913 J. Russo. To amend the law pertaining to the calculation of the homestead rebate permitting such rebate to be calculated on the equalized value of any one or more dwelling houses owned and used by the taxpayer as a principal residence. (RFA)

S-918 J. Russo. To extend the homestead tax deduction to any dwelling house acquired by a spouse of a senior citizen or disabled person. (RFA)

S-934 DiFrancesco. To provide for an increase in the homestead rebate in proportion to the increase in Gross Income Tax revenues. (RFA)

S-936 DiFrancesco. To exempt from taxation as property, wood or coal burning stoves installed for residential use. (RFA)

S-950 Hamilton, Dwyer, Weiss. To permit local governments the option of deferring the payment of certain tax assessments levied against farmland in certain cases. (C&MG)

A-735 Flynn, VanWagner. To provide that the assessment of condominium shall not exceed in the aggregate the amount the property would have been assessed as a single parcel. (RFA)

ACR-53 Bassano. To propose an amendment to the New Jersey Constitution to increase the veterans' tax deduction from \$50. to \$100. (RFA)

A-671 Baer. The "Tenants Property Tax Deduction Act." (CIP)

A-112 Orechio. To provide that any taxpayer may file a claim for refund of taxes within 5 years after the payment of any original or additional taxes assessed against him, such refund to be with interest at the rate of 1% for each month such taxes remain unrefunded or not credited calculated from the date of overpayment. (RFA)

A-1216 D. Gallo. To provide for compensation of municipalities for real estate taxes lost as a result of the location of certain sewerage plant facilities therein. (RFA)

A-1231 Cardinale, Markert. To provide for payment in lieu of taxes by certain State, county and regional institutions in lieu of a rebate which affects all municipalities in county. (RFA)

A-1242 Orechio. To provide that no municipality shall grant a tax abatement until citizens and residents of the municipality have had an opportunity to express their opinions thereon at a public hearing. (RFA)

A-1303 Doyle. To define "dwelling house" to include units of a cooperative for purposes of tax exemption in certain cases. (RFA)

A-1264 Bornheimer and 1 other Sponsor. To permit municipalities to accept partial payments of property taxes under certain circumstances. (RFA)

A-1273 Flynn. To protect senior citizens who own improved real property from in rem tax foreclosure. (RFA)

ACR-106 McConnell and 6 other Sponsors. To amend the New Jersey constitution to allow widowers to receive veterans property tax deduction. (RFA)

S-1132 Shell. To require the Port Authority of New York and New Jersey to make annual payments to local governments equal to the taxes realized on the property had it not been owned by the Port Authority. (SG, F&IR & VA)

S-1136 Shell. To provide option to municipalities of receiving payments in lieu of taxes under certain programs.

S-1142 Shell. To provide that homestead rebate shall be fixed at \$187 for the tax year 1981 and thereafter. (RFA)

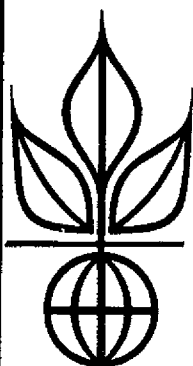
A-1344 Bassano. To provide for homestead rebates on dwellings not used as the principal place of residence under certain conditions. (RFA)

A-1346 Matthews. To provide for the inclusion on the real property tax bill of all fees, rents or other charges in connection with water or sewer services. (MG)

A-1360 Kem and 7 other Sponsors. To increase homestead rebate by 35% in 1981 and 10% each succeeding year through 1985. (RFA)

ACR-113 Kern and 8 other Sponsors. To request the Governor's support for legislation to increase the homestead rebate and to redesign policies on bureaucratic expansion. (RFA)

A-1425 Franks, Maguire. To provide for an increase in the homestead rebate in proportion to the increase in Gross Income Tax revenues.



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YOU AND YOUR PROPERTY

The brochure "You and Your Property" is still available at 500 for \$12.00 from the Committee at Box 31, Hainesport, NJ 08036.

Assembly Concurrent Resolution No. 70

A concurrent resolution proposing to amend Article VIII, Section I by adding paragraph 8 permitting the Legislature to enact laws regulating local tax exemptions and abatements under certain circumstances.

This amendment will allow the legislature to enact laws granting property assessment exemptions or abatements to certain owners in non-blighted areas for periods of up to five years. This would particularly benefit older citizens who live in the same house for many years. After their family has grown up and moved away, they are then able to make improvements to their property but hesitate to do so because they will immediately receive an additional assessment. If these could be abated for five years, they would be able to handle the increase. Employment would be spurred by the building work generated.

Number of Tax Appeals to County Boards on Decline

The number of petitions of tax appeals filed with the 21 county boards of taxation has been steadily decreasing during the past five years.

By the August 15, 1979 deadline for filing, 18,566 petitions were filed throughout the State, as compared with 31,312 filed in 1975 and 23,165 in 1977.

Assembly Concurrent Resolution No. 64

The purpose of this resolution is to extend the tax deductions contained in Article VIII, Section I, paragraph 4 of the New Jersey Constitution to handicapped persons and senior citizens who occupy real property under a life estate or lease for 99 years or longer instead of the ownership requirement presently provided and who have an annual income not in excess of \$7,500.00 instead of the \$5,000.00 annual income presently provided.

This is a companion bill to Assembly Bill No. 890 of 1980.

YESTERDAY



Acting Governor Ridolfi, Director Bill Kingsley, President Del Delgado signing the certification bill.

Revaluation Contract Approval

All contracts for the revaluation of real property must be submitted to the Director of the Division of Taxation for his review. No work shall begin until the Director has noted his approval of the contract indicating compliance with regulations and standards promulgated under Chapter 424, Laws of 1971.

After a proposal or contract has been submitted to the Director for his consideration, the results of his review will be noted in a letter to the municipality, the appropriate county board of taxation and the appraisal firm involved.

Communication between or among these parties should resolve any questions concerning the status of a revaluation contract and avoid the commencement of any work where approval has not been secured.

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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NEW JERSEY ASSESSORS' CONTINUING EDUCATION PROGRAM

Douglass College Campus

PROGRAM

Tuesday, June 10, 1980

- 8:00 a.m. REGISTRATION AND COFFEE
9:30 WELCOME
James Anderson, President
10:15 - 1. LAND VALUATION THEORY AND PROBLEMS
11:45 Coordinator: Kenneth Beck, C.T.A.
Instructor: George Lorbec, Supervising
Appraiser
2. REAL ESTATE INVESTMENT ANALYSIS
Coordinator: Joseph Crane, C.T.A.
Instructors: Ackley Elmer, S.R.P.A., Allen
Black, M.A.I., S.R.P.A.; Robert D. Jennings,
C.P.A.; Ralph E. Brode, Jr.
12:00 p.m. LUNCHEON
1:30-4:30 1. LAND VALUATION THEORY AND
PROBLEMS
2. REAL ESTATE INVESTMENT ANALYSIS
5:30 DINNER
7:00-9:00 ROUND TABLES
1. Farmland—G. Cross
2. Revaluation—H. Adams
3. Exemptions—J. Gausz
4. New Manual—Wm. Ward
5. Tax Maps—H. Ditmars
6. Tax Appeals—J. Crane
7. Condominiums—L. Henbest
8. Pineland & Wet Lands—B. Cantrell
9. Handbook—A. Bills
10. Codification—L. Piscane
11. Legislation—G. Harraka
12. Mobile Homes—J. Jones

Wednesday, June 11, 1980

- 7:30 a.m. BREAKFAST
9:00-11:45 1. LAND VALUATION THEORY & PROBLEMS
2. REAL ESTATE INVESTMENT ANALYSIS
12:00 p.m. LUNCHEON
1:30-4:30 1. LAND VALUATION THEORY & PROBLEMS
2. REAL ESTATE INVESTMENT ANALYSIS
5:30 p.m. DINNER
7:30-9:00 SPOTLIGHT ON THE DIRECTOR AND
RECENT COURT DECISIONS.
Coordinator: James Anderson, President
Directors: Sidney Glaser, Saul Wolfe, Esq.

Thursday, June 12, 1980

- 7:30 a.m. BREAKFAST
9:00-11:45 LET'S GET ORGANIZED
Coordinator: James Anderson, President
1. Office Procedure—Dorothy Montag, C.T.A.
2. Day to Day Operations—D. Montag, C.T.A.
3. Need for an Assessors' position in
Revaluation—Donald F. Micelli, Esq.
4. Preparing Appeal—John Murray
12:00 p.m. LUNCHEON
1:30-4:30 TAX COURT
Coordinator: Gloria Cross, C.T.A.
Judge John F. Evers, New Jersey Tax Court,
Anthony D. Andora, Esq.,
Bruce Schragger, Esq.
5:30 DINNER
7:30 OPEN EVENING
General Discussions
(All program people to be in attendance)

Friday, June 13, 1980

- 7:30 a.m. BREAKFAST
9:00-11:30 OPEN EXECUTIVE MEETING
11:45 CONFERENCE ADJOURNS

I A A O WORKSHOPS

Computer-Assisted Assessment Systems:

June 23 - 27, Atlanta, Ga., and

August 4 - 8, Kansas City, Mo.

Narrative Appraisal Report:

July 10 - 11, Nashville, Tenn. and

August 11 - 12, Richmond, Va.

Personal Property Valuations:

June 5 - 6, New Orleans, Louisiana

For further information call Alan D. Grayson, Director of Education, (312) 974-2060.

Assembly Concurrent Resolution No. 96

A Concurrent Resolution creating a commission to study the advantages and disadvantages of providing for a veteran's bonus in lieu of the veteran's tax deduction provided for in Article VIII, Section I, paragraph 3 of the Constitution of the State of New Jersey.

SENATE, NO. 1142

An act to amend "An act concerning rebates from taxation, providing for homestead rebates for citizens and residents of this State, and supplementing chapter 4 of Title 54 of the Revised Statutes," approved August 30, 1976 (P.L. 1976, c. 72) as said title was amended by P.L. 1977, c. 17, and repealing section 12 thereof.

This bill provides that the homestead rebate provided for in P.L. 1976, c. 72, as amended and supplemented, shall consist of a flat amount of \$187.00 payable to each eligible citizen and resident of the State. Each qualified senior citizen, disabled citizen, or surviving spouse shall continue to be entitled to an additional rebate of \$50.00.

The average homestead rebate in 1977 was \$187.00, and the adoption of a flat amount rebate system will both reduce the administrative costs of the homestead rebate program and distribute the rebate funds more in accordance with the economic need of the different areas of the State.

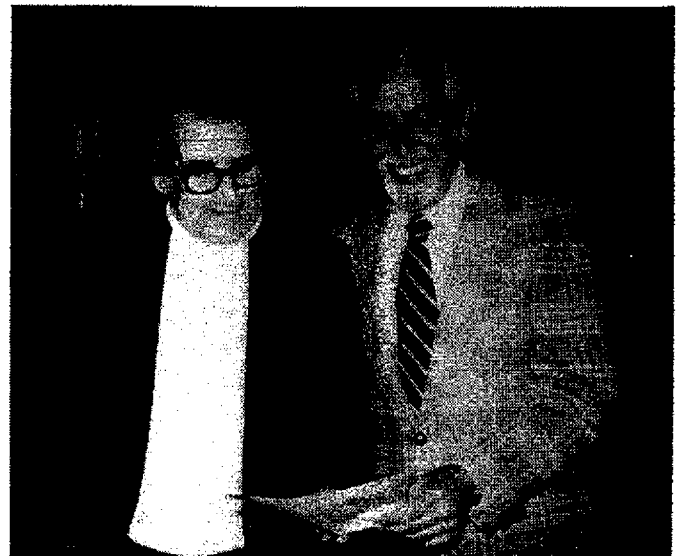
Section 12 of P. L. 1976, c. 72 (C. 54:4-3.91) concerning determination of equalized value becomes unnecessary with a flat rebate system and is repealed.

SENATE, NO. 1132

An act to amend "An act authorizing and empowering the Port of New York Authority to make payments to municipalities in the Port of New York District," approved April 7, 1931 (P.L. 1931, c. 69).

The purpose of this bill is 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 of New York and New Jersey.

KATZ RETIRES



Sam Katz, retiring Hillside Assessor, and Louis DiCavalcante, president of Union County Assessors Association, at Sam's farewell dinner. Good luck, Sam, from all of us.

CAESARS CASINO WINS APPEAL

The Boardwalk Regency Casino, operated by Caesars World, Inc. was granted a tax assessment reduction of \$22.4 million by the Atlantic County Board of Taxation.

Resorts International, Atlantic City's first casino, had previously won a reduction of \$400,000. on an added assessment.

The reduction on the Boardwalk Casino could cost the city more than \$1 million in revenue.

Assessor William Ferry increased the value of the casino by over \$44 million when it was completed and it was then the owners hired Atlantic City lawyers James Cooper and Lawrence Perskie to represent them. Perskie is the uncle of Senator Stephen Perskie (D-Atlantic).

Caesars World, however, is not satisfied with the \$22.4 million reduction and is appealing to the Tax Court.

Atlantic County Board of Taxation President Lois Finifter said she was surprised Atlantic City is not appealing her decision, according to a newspaper report.

There is something wrong with any law that causes people to take a day off from work to find out how it works.

SENATE, NO. 1136

An act concerning payments in lieu of taxes on State property, and amending P. L. 1977, c. 272.

This bill grants municipalities that are eligible for payments in lieu of taxes on certain State properties under other statutory authority, the option of either continuing to receive payments thereunder or qualifying for payments pursuant to P. L. 1977, c. 272, if State payments under said other statutes are of a nominal amount.

ASSEMBLY, NO. 671

An Act concerning the taxation of real property, and supplementing chapter 4 of Title 54 of the New Jersey Statutes.

The purpose of this bill is to provide for the voluntary payment of real property taxes by residential tenants, which will in turn entitle such tenants to an itemized deduction for the payment of such real property taxes on their Federal Income Tax returns. This bill does not, however, increase a tenant's total monthly liability for his rented accommodation. Tenants may elect to assume liability for his rented accommodation. Tenants may elect to assume liability for real property taxes on their rental unit.

The amount of property tax due on an individual rental unit shall be determined by the municipal assessor of the municipality in which the rental unit is located. The owner of real property rented to residential tenants shall supply the municipal assessor with a rent schedule enumerating all the units of said property, whether rented or not, and whether residential or not. The municipal assessor shall assign an assessed valuation to each rental unit by establishing the relationship of the yearly rent for the individual unit to the total yearly rent roll and applying this ratio to the assessment established for the real property as a whole, less the assessment on that portion of the real property which the assessor may determine is not held for rental purposes.

Under the provisions of this bill, each tenant liable for property taxes will pay such taxes in twelve monthly installments, to be submitted with his monthly rent. For the purposes of this act, the owner of rented real property shall be deemed an agent of the municipal assessor for the purposes of collecting taxes due from each liable renter. Under the provisions of this bill, a tenant will make two monthly payments, one being the amount of his monthly property tax liability, the other consisting of the rent agreed upon between the tenant and the landlord reduced by the amount of his property tax payment. This bill thus permits tenants to claim a significant deduction from their annual gross income for Federal Income Tax purposes.

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SCR-90 Hamilton and 8 other Sponsors. To amend the New Jersey constitution to allow tax deductions to certain senior citizens and disabled persons who own their home but not the land thereunder. (RFA)

A-1199 Karcher. To make optional the recording of proceedings by county tax boards and the furnishing of transcripts of the record to parties to any appeal. (No Ref.)

S-1053 Hamilton, Dwyer, Weiss, Yates, Bedell, Gagliano, J. Russo, Parker, Perskie. To allow senior citizens who own their home, but not the land thereunder, to receive a real property tax deduction, provided it is approved by pending referendum. (RFA)

ACR-72 Orechio. To create a commission to review property tax exemption and abatement statutes, to assess financial impact and to make recommendations for their reform. (RFA)

ACR-84 Orechio. To amend the New Jersey constitution to grant senior citizens' property tax deductions to single or widowed female citizens and residents 62 years of age. (RFA)

ACR-96 Orechio. To create a commission to study the advantage and disadvantages of providing for a veterans' bonus in lieu of the veterans' property deductions. (RFA)

A-1170 Remington. To permit a person with 13 years service as Judge in Tax Appeals and at least 35 years service to retire on $\frac{3}{4}$ salary. (SG, F & IR & VA)

A-1130 Orechio. To provide that payment for property taxes in arrears on July 1 in the calendar year following the calendar year the same become in arrears may be enforced by a municipality. (RFA)

A-1108 Orechio. To provide that any swimming pool installed above ground which can be disassembled and removed from the land shall be deemed personal property and not subject to taxation as real property. (RFA)

Assembly Concurrent Resolution No. 72

A Concurrent Resolution creating a commission to review existing property tax exemption and abatement statutes, to assess their financial impact on the people of New Jersey, and to make recommendations for their reform.

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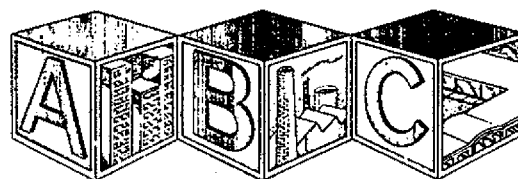
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ASSEMBLY, NO. 1112

An Act concerning the procedure for collecting and refunding certain State taxes, and amending sections 54:49-14, 54:49-15 and 54:49-16 of the Revised Statutes.

The State may presently assess taxes for 5 years from the original date the assessment should have been made, and may collect interest on all payments due. This bill allows a taxpayer to claim a refund within the same 5-year period and receive interest on any overpayment. It is felt that the State and the taxpayer should be treated equally in such situations. The Federal tax law provides for the payment of interest and equal time periods for additional assessments or refund claims, and this appears the more equitable method.

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ACR-64 Hurley, Chinnici. To amend the New Jersey Constitution to extend tax deductions to persons who occupy real property under a life estate or lease for 99 years or longer instead of ownership. (RFA)

ACR-56 Bassano. To propose an amendment to the New Jersey Constitution to permit municipalities to grant property tax exemptions on privately-owned property which is dedicated, for a specified time, to the municipality for conservation, recreation and open space uses and for which public access has been provided. (RFA)

S-991 A. Russo and 8 other Sponsors. To require that municipal real property tax bills reflect the dates taxes are due and payable; to require the printing of a tax schedule indicating such dates. (C & MG)

S-996 Herbert, Skevin, Friedland, Gregorio, A. Russo. To permit a municipality, by local ordinance, to defer the collection of property taxes assessed on residences of senior

citizens until the property is sold. (C & MG)

ACR-70 Hurley, Chinnici. To propose an amendment to the New Jersey constitution to provide property tax exemption or abatement for certain residential property. (RFA)

S-1023 Wallwork, Ewing. To amend the law to specifically prescribe the manner in which a municipality may bring a receivership action on property with delinquent taxes and to mandate such action when taxes are nine months delinquent and mandate certain action to repair substandard dwellings. (C & MG)

A-902 Hurley, Chinnici. To provide that each real property tax bill show a breakdown of where taxes are allocated. (RFA)

A943 Kalik. To grant pro-rata real property tax deductions to senior citizens based on the number of days remaining in the tax year on the day which they attain age 65. (RFA)

Property Tax Seminar—Denver, Colorado—June 2-3, 1980

Assembly Concurrent Resolution No. 43

A Concurrent Resolution to amend Article VIII, Section I, paragraph 1 of the Constitution of the State of New Jersey to provide for the assessment of certain residential property according to its residential use.

He who believes is strong. He who doubts is weak.

Association of Municipal Assessors of New Jersey

NEW JERSEY ASSESSORS BULLETIN
City Hall, New Brunswick, N. J. 08903

Assembly Concurrent Resolution No. 53

A concurrent resolution proposing to amend Article VIII, Section I, paragraph 3, of the Constitution of the State of New Jersey.

The purpose of this concurrent resolution is to amend the New Jersey Constitution in order to double the amount of the tax deduction for veterans.

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