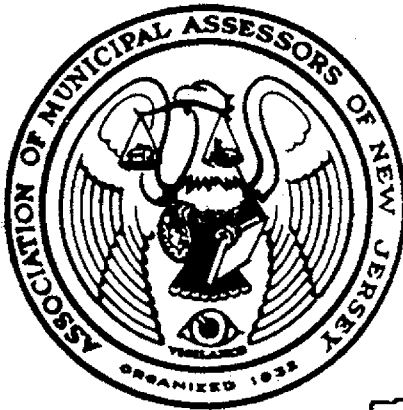


# New Jersey



## Assessors

## Bulletin



MEMBER  
International Association  
of Assessing Officers

Vol. 9, No. 3 (Vol. 19, No. 3)

August, 1980

### PRESIDENT'S REPORT



As I have done in the past I would like to keep all the assessors in the State of New Jersey apprised of the progress we have made in various fields and also our goals that we hope to achieve.

1) I think most assessors are concerned with the Attorney General's opinion whereby the Stipulation of Settlement Form is to be signed only by the municipal attorney. We have had a meeting with Judge Lasser and the direction is that a new form will be designed by the Tax Court and there will be verbiage to the extent that states the municipal attorney has consulted with the assessor and that he agrees with the figures on the form. This form would then be signed by the municipal attorney, but the Association's main point is that the local assessor should be consulted in reference to any settlements. The next step, of course, is trying to achieve the same results at the County Level.

2) We have been made aware of the fact that our Continuing Education Program will continue to be funded by the State of New Jersey for the fiscal year 1981.

3) The Legislature has been occupied with the State Budget up to now and the officers of the Association intend to try to get bills drawn and passed to update the office of assessor and the laws that affect our duties. As soon as the bills are made and sponsored I will immediately contact all the County Presidents to try to solicit support for those bills so that we can insure passage.

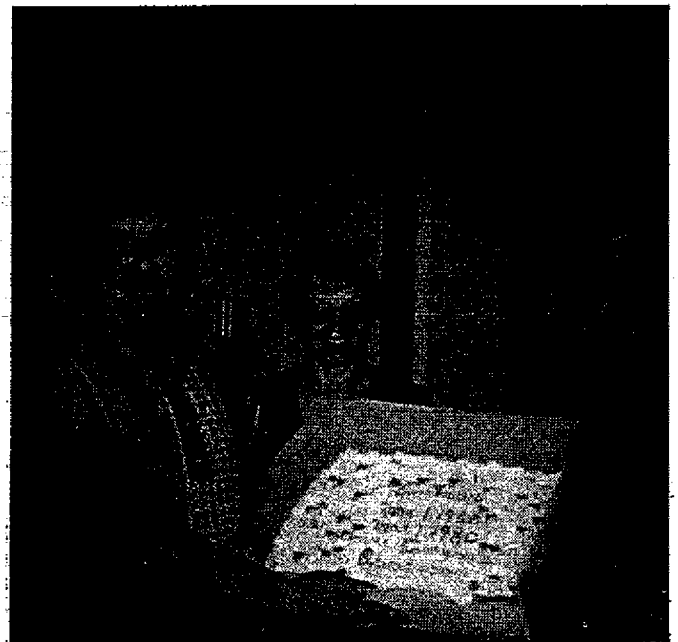
There is every indication that this year will be a good one for the assessors in the area of legislation. As soon as I have something definite, all the assessors will be advised.

### NO REBATE FOR VACATION HOMES

The New Jersey Supreme Court ruled that owners of vacation homes are not entitled to a homestead rebate. The Justices ruled that rebates were valid only for a person's principal place of residence!

In addition, the court ruled that apartment dwellers who owned a home at the shore, or elsewhere, would not receive a rebate because the home was not a "principal" place of residence.

### CAKE EATERS



Vicky Mickiewicz gives a cake to Ken Beck to celebrate his 20 years as an assessor

## AWARDS COMMITTEE

Dear Assessor,

We need your help now! Please send your recommendations for the various awards to the Awards Committee as soon as possible.

If you know of someone who should be recognized for their meritorious accomplishments, fill out the enclosed entry blank and send it along with a resume to the Awards Committee.

The success of the awards program depends on you.  
Vicky Mickiewicz

### A. E. WEILER 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.

### 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.

### ENTRY BLANK

Deadline for nominations: October 15, 1980. 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 entry 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. ....

### Assembly Concurrent Resolution No. 84

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

The purpose of this resolution is to extend eligibility for a senior citizen's property tax deduction to single or widowed females commencing at the age of 62. The Senior Citizens Tax Study Commission in its report to the Governor and Legislature on May 7, 1970 recommended that single or widowed females be entitled to a deduction at age 62.

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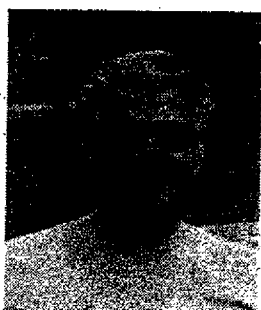
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## LEGISLATIVE NEWS



At this writing the N.J. Legislature is in its summer recess. The concluding spring session has seen the legislature pass into law a redistribution of the income derived from the Public Utility Gross Receipts and Franchise Tax. They have also, on many occasions, attempted to amend the 5% cap law.

Many public hearings were held by a special governor's committee up and down the state while the Assembly Revenue and Finance Committee conducted their own hearings.

There had been many questions raised by some members of the assessor's ass'n as to why the ass'n is showing concern in matters pertaining to the 5% cap law since this should primarily be a municipal affair. It has also been said by other assessors that the quality of operation in the assessor's office is greatly effected by the cap law. They have asked that the legislature be made aware of the resulting threat to the quality of assessments caused by any reduction of assessing personnel. Proposals have been submitted by various legislators who recognized this and other threats of a disruption in the efficient operation of municipal government and showed their concern in the amendments that they proposed.

An example of this is a criteria of one of these cap law amendments which ask that the cost of revaluations be considered "Capital Improvements" in the municipal budget thereby allowing for the repayment to be exempt from the caps. When reviewed by the revenue and finance committee this proposal was accepted by some members. However, other proposed amendments were not, thereby causing a delay in the release of the bill. The bill will again be reviewed probably some time in the fall session. Our legislative committee will be on the alert for its re-review.

This next report gives me a lot of satisfaction. For the second year in a row, the Legislature, after a request by

Pres. Jimmy Anderson, has again approved a \$50,000. item in the state budget for the payment of the assessor's tuition at the Rutgers seminar in June, 1981. The last program in June was the most attended seminar in many a year. It is hoped that the next seminar will also be well attended and that the program will be as good, if not better, than the one we had in June. Plans are already underway by the association's education committee and Ray Bodnar of the Rutgers Bureau of Govt. Services for next year's program. I'm sure that it will be another good one.

Another area by which the ass'n showed interest in is that of Vested Rights of state administered retirement system. As it is now written, those assessors who have 15 years in the retirement system have already gained their vested rights and need not worry if for some reason they seek employment elsewhere. An attempt to reduce the requirement from 15 years to 10 years was made by Assm. Pellechia and 17 other co-sponsors. As stated earlier, for those who already have the 15 years they need not worry, but this bill is of great concern for those who are nearing ten years or who have less than 15 years in the system. Enactment is important to them if, for some reason, they were forced to seek employment elsewhere.

The bill has already passed the Assembly 68-0 and has been favorably released from the Senate Intrst. & Vet Affairs Comm. It is now awaiting final action by the Senate. I have already received assurance from Pres. Joe Merlino of the Senate that the bill will be reviewed as quickly as possible in the fall session of the Senate. Those who wish to assist can do so by requesting Sen. Merlino that bill A-267 be reviewed as early as possible when the Senate reconvenes. His address is: Hon. Joseph Merlino—Senate President, State House, Trenton, N.J. 08625. Or write also to your area state senator.

George C. Harraka

There are plenty of good five cent cigars in the country. The trouble is they cost a quarter.

# EXECUTIVE MEETING



The Open Executive Board meeting for the Association of Municipal Assessors of New Jersey was held at Loree Gym, Douglass College Campus, New Brunswick, New Jersey on June 13, 1980.

The meeting was called to order by President James Anderson at 9:50 a.m., with a salute to the flag.

There was a moment of silence for deceased members. Marriott Haines announced that James McDonough, one of our early Past Presidents and one of the first instructors of assessing courses, passed away at the age of 85.

Roll call was taken. Minutes of the April 17th meeting were approved as mailed.

Charles Taylor, Treasurer, has resigned from his position in Wayne. Due to this fact he submitted his resignation as Treasurer of the Association as he did not want to be in conflict with the Constitution and By-Laws. He stated that if the membership desired him to remain as Treasurer, he would complete his term of office. It was readily moved and seconded, that Mr. Taylor retain his position until the expiration of his term. The membership voted in the affirmative with one nay vote. Mr. Taylor will complete his term as Treasurer.

Lou Pisacane, the new chairman of the Legal Fund, reminded everyone that the dues for the Legal Fund are \$10.00 per year per person for each Municipality that a person desires coverage. All payments must be made by personal check. Municipality vouchers will not be accepted. All checks are to be mailed to the following:

Lou Pisacane  
253 Linda Vista Avenue  
North Haledon, New Jersey 07508

## PRESIDENTIAL REPORT

(1) President Anderson enacted the Condominium Committee. Lawrence Henbest was appointed Chairman. Committee members are as follows:

Lawrence Henbest—Chairman, Dover Township, Ocean County  
Ackley Elmer—Consultant  
Wilbur Heinemeyer, West New York, Hudson County  
Thomas McCullum, Springfield, Union County  
Edward Noller, East Windsor, Mercer County  
Irwin Sabin, Ridgefield, Bergen County  
Charles Shutt, Wayne, Passaic County  
James Terhune, Secaucus, Hudson County

Robert Ebert will be the Vice President Coordinator.

(2) A discussion ensued regarding the rules and regulations being prescribed by the Middlesex County Tax Board as to the setting of Assessors hours for part-time assessors. The Association is opposed to anyone setting hours for assessors. A letter is to be sent to Director Glaser requesting that he use his influence to curtail any County Tax Board from setting such hours. It was also recommended that a request be made that all County Tax Board rules should be made public prior to adoption. This would provide the assessors with an opportunity to review such rules and make recommendations before they are adopted.

A motion was made and seconded to have Saul Wolf take immediate legal action to stop the Middlesex County Tax Board from invoking these rules and regulations so that no Middlesex County Assessor could be cited for non-compliance. The Association voted in the affirmative.

(3) The budget for 1980-1981 that was proposed and included in the April 17th minutes was approved.

(4) There was a discussion pertaining to affiliate membership in the Association. It was readily moved and seconded that the dues for affiliate membership be increased to \$200. This proposal will be submitted to the general membership in November for approval.

(5) Assembly Bill A.211, a woodland section of the farmland bill, was released from committee to be voted on by the State Legislature. It was moved and seconded that the Association support this bill with amendments. There was a question on the motion by Charles Femminella who

vehemently opposed this bill and stated that it was transferring the tax burden to other tax payers. He requested that this bill be submitted for a constitutional amendment to give the tax payers the right to vote on this amendment. There was a motion to table the action on A.211. A hand count vote was taken in which twenty-two persons voted to table the bill and thirty-four were opposed. The motion was defeated. The membership voted on the original motion to support A.211 with amendments. The membership voted in the affirmative with several nay votes.

(6) As prescribed by the Constitution and By-Laws, the Nominating Committee was announced as follows:

## Presidential Appointments:

Charles Fouquet, Chairman, Troy Hills Township, Morris County

Harry Tracey, Woodbine Boro, Cape May County

Charles Schutt, Wayne, Passaic County

## Those elected by the Executive Board:

William Bailey, East Brunswick Township, Middlesex County

James Gibbs, Irvington Town, Essex County

Charles Grayson, Montgomery Township, Somerset County

Herbert Gaskill, Margate City, Atlantic County

Patricia Webster, Waldwick Boro, Bergen County

Robert Pastor, Sandyston Township, Sussex County

## COMMITTEE REPORTS

Atlantic City Conference—Vice President in Charge—Robert Ebert

Any member who is reserving rooms through Charles Femminella should call his office and confirm their reservations. His telephone number is Area Code 201 838-5402. Confirmations may be made with his secretary.

S.M.A. Committee—Vice President in Charge—Claire Young

Claire Young recommended that sessions be set up for narrative appraisals which would be acceptable to the Tax Court.

Marriott Haines stated that a meeting had been held to discuss his Revaluation Program. After much discussion, he rescinded his proposal and thanked the committee. President Anderson also thanked the committee. He advised them that he was not discharging them and that they should remain intact.

Homestead Rebate—Vice President in Charge—H. Stanley Smith

President Anderson stated that he had attended a meeting with Sidney Glaser, Director, Division of Taxation; John Baldwin; other persons from the Local Property Tax Bureau; and representatives from the Assessors Association. This Association was opposed to the annual filing for the Homestead Rebate. They felt that all efforts should be made by the Division of Taxation to change this regulation.

Codification Committee—Vice President in Charge—H. Stanley Smith

Anyone requesting a copy of Court Cases from the Codification Committee should make such requests to Chairman, Lou Pisacane, 253 Linda Vista Avenue, North Haledon, NJ 07508. They should enclose a self-addressed stamped legal size envelope with each request.

President Anderson stated that Assemblyman VanWagner will be sponsoring legislation requiring payment of taxes prior to August 15 before allowing a tax appeal to be filed. It would also be required that all previous years' taxes be paid.

Two Resolutions were submitted. One was from Burlington County and the other was from Bergen County.

Assemblyman VanWagner is also sponsoring legislation that would remove the residency requirement from all assessor's positions.

The Association Secretary was instructed to send a letter to Director Sidney Glaser requesting that the assessors be a party to any stipulations or settlements in the tax appeal process.

President Anderson appointed a committee for the 50th Anniversary observance of our Association. The following were appointed:

William Birchall, Chairman, Hainesport Township, Burlington County

Lou Schick, New Brunswick, Middlesex County

Marriott Haines, retired

Robert Immordino, Lawrence Township, Mercer County

The meeting was adjourned.

Kenneth H. Beck  
Secretary

## TAX ASSESSOR CERTIFICATES

Thirty persons have qualified to become municipal tax assessors by passing an examination held on March 22, 1980.

Seventy individuals took the six hour examination, which was held simultaneously at three locations in the State.

The following persons received passing grades:

**ATLANTIC COUNTY:** John L. Redman, Egg Harbor Township.

**BERGEN COUNTY:** Eleanor G. Coles, Fair Lawn Borough; Robert M. Toro, Fair Lawn Borough.

**BURLINGTON COUNTY:** Donn C. Lamon, Palmyra Borough; Charles F. Clatts, Willingboro Township.

**CAMDEN COUNTY:** Charles A. McCullough, Berlin Borough; Leo L. Midure, Winslow Township.

**CAPE MAY COUNTY:** George W. Powell, Jr., Ocean City.

**ESSEX COUNTY:** Joseph J. Pisauo, Bloomfield Town; David J. Gilwe, Cedar Grove Township; Nicholas J. Hook, East Orange City; Jean R. Caradonna, City of Newark; Marilyn Merdinger, Orange City.

**GLOUCESTER COUNTY:** Nicholas J. Monahan, Jr., Deptford Township.

**HUDSON COUNTY:** Albert J. Cifelli, Harrison Town; Denis J. McGuire, Jersey City.

**HUNTERDON COUNTY:** Benner E. Hunt, Stockton Borough.

**MERCER COUNTY:** Ruth E. Harding, Lawrence Township; H. Rick Kline, Lawrence Township; Patricia Long, Pennington Borough; Richard W. Latella, Trenton City.

**MIDDLESEX COUNTY:** Walter C. Ryan, Middlesex Borough.

**MORRIS COUNTY:** Joseph D. Bellomo, Morris Plains Borough; Natalie A. Lipkin, Rockaway Township.

**OCEAN COUNTY:** Alfred J. Sica, Jr., Dover Township; Thomas P. Lenahan, Lakewood Township.

**PASSAIC COUNTY:** Michael S. Barker, West Milford Township.

**SOMERSET COUNTY:** Orlando L. Abbruzzese, N. Plainfield Borough; William L. Linville, Somerville Borough.

## CEDAR GROVE FACES LOSS

If Governor Brendan Byrne signs a bill approved by the Senate and Assembly, Cedar Grove will lose millions of dollars in a tax rebate.

In 1923 a law was enacted to give that community a county tax rebate because a county hospital was built within their boundaries.

The bill, taking away the rebate, was sponsored by Assemblyman Michael Adubato (Co. Essex). He maintains that the Essex County Hospital Center does not increase the municipal expenses because the hospital has its own police and fire department.

## IN MEMORIAM



Louis De Cavalcante, part-time assessor in Scotch Plains, passed away on July 12th at the age of 63.

He had been an assessor since 1957.

John Conover, Somerville Assessor for 30 years, passed away on May 29, 1980 at the age of 77.

He was a lifelong resident of Somerville and in 1976 received the Humanitarian Award from the Somerville Rescue Squad.

## MINNESOTA NEWS

A decision by Judge Spellacy handed down in Cass County District Court in July of 1979 should be of considerable interest to assessors across the state. Quote: "It is further ordered that unless execution of the undersigned's order of July 31st is prohibited by the Minnesota Supreme Court, that Oliver Opheim submit himself for further examination and produce copying or photostating all field cards used for assessing property within a three mile radius of petitioner's property."

In this instance the plaintiff's attorney requested and got copies of 68 field cards—many of which could not possibly aid his case. The county attorney carried an appeal to the State Supreme Court, based primarily on the Lundberg-Kottschade decision.



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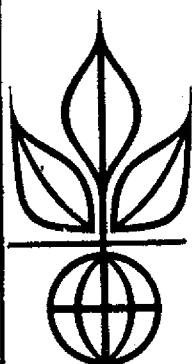
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## RUTGERS CONFERENCE

1980

MORE PICTURES NEXT ISSUE



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### TESTIMONIAL FOR HARDY

A testimonial dinner was given for Lawrence A. Hardy, Assessor of the Borough of New Milford, at George's Restaurant, Moonachie, on June 20, 1980. Larry, a past Vice President of the Association of Municipal Assessors is retiring his position of assessor after 29 years of service.

### SENATE, NO. 1023

An act concerning actions brought by municipalities for the appointment of a receiver with respect to certain real property and amending P. L. 1939, c. 362 and P. L. 1966, c. 168.

The purpose of this bill is to strengthen and coordinate existing laws in order to deal more effectively with the deplorable practices of slum landlords.

In all too many instances these slum landlords allow their delinquent property taxes to run up while the conditions in their buildings run down.

The current law states that municipalities may institute a receivership action only after delinquent taxes remain unpaid for more than 6 months. This bill would retain that provision while making a receivership action mandatory when taxes remain unpaid for more than 9 months or when the amount of delinquent taxes is in excess of \$5,000.00.

Secondly, this bill would provide that the commencement of a receivership action concerned with the repair of substandard multiple dwellings would be mandatory upon the municipality.

### ASSEMBLY, NO. 1718

This bill exempts from taxation all real and personal property used for recreational purposes in retirement communities, where such facilities are owned by a nonprofit association or corporation the members of which are residents of the retirement community, upon application filed with the assessor of the taxing district on or before October 1 of the pre-tax year.

### Morris County Assessor's Association Officers—1980

Charles Feminella, Assessor of the Boro of Wharton and of the Boro of Kinnelon was elected President for 1980. Other officers were as follows:

1st Vice President John Dykson, Denville Township  
2nd Vice President ..... James C. Jones, Mt. Lakes  
Secretary Bob Edgar, Morris Twp. & Harding Twp.  
Treasurer ..... John Staley, Randolph Township

### ASSEMBLY, NO. 1346

An act concerning the collection of fees or charges in connection with water or sewerage service by a municipality on behalf of a municipal utility authority or provider other than a municipality.

The purpose of this bill is to include in a real property tax bill any fees, rents, or other charges in connection with water or sewerage services for which a resident user might now be separately billed. As part of a property tax bill a taxpayer would be able to deduct such amount for Federal Income Tax purposes.

### ASSEMBLY, NO. 1344

A supplement to "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; C.54:4-3.80 et seq.), as said title was amended by P. L. 1977, c. 17.

This bill would entitle persons, who own a dwelling house in which they reside some portion of the year but do not use as their principal place of residence, to receive a homestead rebate on that dwelling house. The bill imposes several restrictions on the receipt of such homestead rebates. The person could not receive a homestead rebate on any other dwelling house. The person could not derive any income from the rental or lease of the dwelling house during the period of the year when he does not reside in it. The person could not claim for that tax year the homestead credit for tenants under the gross income 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**

#### **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

William Birchall, Jr.

Gloria Cross

Vicky Mickiewicz

## **ONE MAN'S OPINION**



In 1967, through the combined efforts of the New Jersey Assessors Association and New Jersey Division of Taxation, the first step in professionalizing the assessors was achieved when Chapter 44 was enacted into law. This required all assessors to be certified.

In the years that followed, municipalities were confronted with the problem of filling vacancies when the assessor left his office. This was caused by the lack of qualified personnel living within their respective communities. To ease this situation, in 1975, Chapter 88 became law. This waived the residency requirement and permitted the municipality to select the best available assessor regardless of where he or she lived.

Another problem that existed was that many assessors were selected via the route of public elections. The main fault of this process was that the assessor became a part of an often dangerous political machine. Unfortunately, politics has become more and more muddled. The knowledge that one is to become involved in a popularity contest is sure to influence certain decisions whether favorable or unfavorable.

In an effort to prevent chronic inefficiencies of local government to sweep inefficient hangers-on into office, in 1978, Chapter 128 eliminated the process of selecting an assessor by elections. From that date, all assessors were to be appointed.

The combination of these three laws was the culmination of years of diligent hard work and it afforded municipalities the opportunity to select a knowledgeable assessor and with the advent of the Tenure Law, it gave the assessor a measure of respect and security.

Someone once said that we are not forced into unpleasant activities, we either allow them to occur or we encourage them to come about.

Several bills have now been introduced in the New Jersey Assembly to have the assessor once more elected and to require all employees of a municipality to be residents of that municipality.

This is a step backwards.

This can only create a state of frustration and cause the assessing profession to suffer a sudden demise.

The assessors wrote their experiences and opinions into law, word by word and if the assessor is to prevail, the ill-advised legislators must be convinced that they are exploring a field about which they know little.

I don't doubt that they are genuinely sincere but if they are to formulate laws concerning the assessors profession, is it not logical to consult with the New Jersey Assessors Association on these matters?

Assessors cannot lull themselves into complacent security. They are wrong in thinking they have little voice in guiding their destiny but they must assert themselves. Choice is the essence of freedom and choice brings out the best and worst in man.

If you choose to sit back and ignore the threat to your profession; if you choose to drift back to old language and customs instead of improving what you have, you can blame the person you see in the mirror each morning.

**Lou Schick**

Mugs with the New Jersey State Assessors seal will be on sale at the League of Municipalities Convention in Atlantic City. Exact time and place to be announced later. In the meantime contact Vicky Mickiewicz, Assessor, Dover Township, 33 Washington Street, Toms River, NJ 08753, 201-341-1000 Ext. 303.

## **ASSEMBLY RESOLUTION NO. 36**

The purpose of this resolution is to express the sentiment of the General Assembly that the partial veterans' exemption from real estate taxes should not be eliminated as recommended by the New Jersey Tax Policy Committee.



## MARCHING & CHOWDER OUTING

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WOOD LAKE COUNTRY CLUB  
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Breakfast & Lunch available at clubhouse

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Maximum 60 persons (First come First served).  
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Municipal Assessors of N.J. Deadline August 10.

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

SWIMMING—No charge—locker room gratuity.

TRACK—Bring money—Free passes will be available. Call  
for reservations. Bernie Marks (201) 8423-2400  
Mon. Tues. or Wed. 9:00 to 12:00 AM no later than  
August 1st.

Dinner reservations must be in no later than August 10, 1980  
with check payable to A.M.A.N.J. Mail to Tom McCullum,  
Town Hall, Springfield, N.J. 07081

## ASSESSOR WANTED

Burlington City is accepting resumes for a full time Tax  
Assessor, C.T.A.

The position is full time, 9 a.m. thru 5 p.m. and 2 even-  
ings a week, 7 thru 9 p.m.

They have some 4300 line items and the salary range is  
Fifteen to Eighteen thousand.

Resumes should be forwarded to:

Mr. D. Ayler, chief financial officer

City Hall 432 High Street

Burlington, New Jersey 08016

## Bernards Township Wins \$2.4 Million

Bernards Township recently gained \$2.4 million in a  
settlement of a tax appeal case against American Tele-  
phone and Telegraph Company.

The money had been held in a special escrow fund built  
up by the Township in the event it lost the long tax case.

The governing committee decided to use half the  
money to reduce the tax rate and the other half for road  
and other improvements.

## PROPOSED MIDDLESEX COUNTY ASSESSOR REGULATIONS

(1) All full-time assessors must devote full time to their  
duties and shall work the same number of hours as all other  
full-time employees in their municipality, as provided by  
the Personnel ordinance of Personnel code set up by the  
Governing Body to effectively carry out all the respon-  
sibilities of Tax Assessor as established by law.

(2) All full-time assessors shall be available to the  
public in their office a minimum of three hours a day for  
the purpose of providing information and consultation,  
unless they are attending to other matters pertaining to  
their office, unrelated to normal field work. The hours  
should be the same every day and posted in a place con-  
venient to the public.

(3) All part-time assessors must provide a minimum of  
eight hours a week and such other time as may be needed  
to effectively carry out all the responsibilities of tax  
assessor as established by law, and adhere to hours es-  
tablished and compensated by municipal ordinance, resolu-  
tion or agreement.

(4) All part-time assessors shall be available in their of-  
fice a minimum of five hours a week, or adhere to hours es-  
tablished and compensated by municipal ordinance, resolu-  
tion or agreement; for the purpose of providing informa-  
tion and consultation, the hours should be posted in the  
municipal buildings for the convenience of the taxpayers.

(5) All part-time assessors must submit a schedule of  
their hours to the Mayor, Business Administrator, Attor-  
ney, Municipal Clerk and County Tax Board no later than  
June 15, 1980.

## TAX ASSESSOR EXAMINATION TO BE HELD ON SEPTEMBER 27

The assessor certification examination date has been  
scheduled for Saturday, September 27, 1980. The deadline  
for filing for the examination is August 28, 1980. Successful  
completion of the examination is required for issuance to  
an individual of a Tax Assessor Certificate. The certificate,  
in effect is a license to act as a local tax assessor. The ex-  
amination will be held at Rutgers, the State University,  
New Brunswick, New Jersey. Other locations will be added  
if enrollment for the examination indicates such a need.

Application forms for admission to the examination  
may be secured from the Local Property & Public Utility  
Branch, Box 1998, Trenton, New Jersey 08646. The applica-  
tion fee is \$10. Completed applications must be received in  
the Bureau not later than August 28, 1980. The examination  
is offered annually in March and September. The purpose  
of the assessor certification and tenure act is to promote  
professional administration of the property tax through  
training and examination and to make a career in assessing  
more attractive to qualified persons by providing tenure as  
an assessor.

## YESTERDAY

Daniel P. Kiely, Jr., Plainfield, was re-elected President of the New Jersey Association of Municipal Assessors at their annual meeting in Atlantic City on November 20, 1969.

Vice-Presidents elected by the assessors are: Samuel Befarah, Jr., Asbury Park; H. Randolph Brokaw, Hamilton Township; Charles W. Fouquet, Parsippany; Harry A. Louderback, Cherry Hill Township; Edward P. Markowich, Wayne Township; John J. Murray, Millburn; Clifford K. Ryerson, Vernon Township.

Theodore F. Swarer, Scotch Plains Township, was re-elected Secretary, while Lloyd P. Koppe also of Scotch Plains was re-elected Treasurer. Miron H. Solonyka, Bayonne was elected as Sergeant-At-Arms.

At the conclusion of the meeting Sidney Glaser, Assistant to the Director of the Division of Taxation, presented tax assessor certificates to assessors present at the meeting who had recently qualified for certification.

At the general session on November 21 Franklin Hannon, Jr., M.A.I., and Lawrence Lasser, Attorney, jointly conducted a highly informative program on Recent Court Decisions Concerning Real Estate and Their Application in the Appraisal Practice.

Among the Court Decisions discussed were National Shoe Sales, Kents, McGrory Stores, Seigel, Ward Baking Company, and Glenwood Realty.

All of the above Court Decisions, along with numerous others not mentioned, have set up definitive guidelines for determining "value" for real property assessment purposes.

## Part-Time Assessors Wanted

Edgewater Park Township is in need of a C.T.A. part-time. Approximately 5 hours a day, 3 days a week.

Salary is \$4,000 for 3500 line items.

Please send resume to: Mayor Arthur Rago  
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## OMITTED ASSESSMENTS: NOTICE TO TAXPAYERS

An alternate procedure whereby an assessor, on his own, may properly assess real property which through error or oversight had been omitted from assessment, was provided by c. 184, P.L. 1968.

The assessor files an assessor's omitted tax list and duplicate with the county board of taxation without giving a hearing or notice of hearing to the taxpayer. The county board of taxation must deliver the certified duplicate to the assessor on or before October 10.

It has been brought to the attention of the Branch that some assessors have been remiss in failing to follow the statutory requirement of the next step in the procedure. N.J.S.A. 54:4-63.35 provides as follows:

"As soon as the certified copy of the omitted assessment list is received by the assessor or board of assessors from the county board the assessor or board of assessors shall cause a notice to be sent by certified mail to the owner of each of the properties affected stating that an omitted tax assessment has been made as to the taxpayer's property and that the tax payable as a result thereof may be ascertained from the collector of taxes of the taxing district." (Emphasis added.)

The collector must begin the work of preparing, completing and mailing the tax bills for the omitted assessments as soon as the omitted assessment duplicate is delivered to him and must complete that work at least one week before November 1, the due date for payment of the omitted assessment tax bill. (N.J.S.A. 54:4-63.36)

The statutes demand, and good public relations suggest, that the assessor act promptly in this matter.

### Assembly Concurrent Resolution No. 113

A Concurrent Resolution requesting the Governor to lend his support to the enactment of legislation increasing the homestead rebate, and to redesign existing policies on bureaucratic expansion to accommodate a fair and equitable program of adequate homestead rebates.

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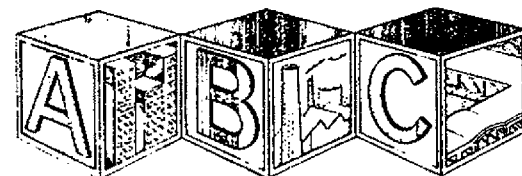
## ASSEMBLY, NO. 1303

An Act to amend "An act to provide for exemption from taxation in certain cases, and supplementing Chapter 4 of Title 54 of the Revised Statutes," approved July 21, 1948 (P.L. 1948, c. 259).

This bill adds to the definition of "dwelling house" found in the law granting real estate tax exemptions to disabled veterans, units of a cooperative housing corporation which are owned and occupied by a claimant.

The brain is not a container to be filled, but something to be ignited.

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### ASSEMBLY, NO. 890

An act concerning homestead real estate tax deductions for certain senior and disabled citizens increasing the maximum income qualification from \$5,000.00 to \$7,500.00, extending applicability of the deduction to certain dwelling houses on land held under leases for 99 or more years and amending the title of P. L. 1971, c. 20 and the titles and bodies of P. L. 1963, c. 172 and P. L. 1964, c. 255.

This is a companion bill to Assembly Concurrent Resolution No. 64 of 1980. The purpose of this bill is to extend the meaning of the phrase "a dwelling house owned by a person" to include a dwelling house occupied by a person which has been erected at his own expense or at that of one of his predecessors in title on land leased for 99 years or longer this legislation also increases the annual income qualification to \$7,500.00 from \$5,000.00 for persons claiming this deduction from real property taxes.

### ASSEMBLY, NO. 705

An act providing for the exemption from taxation of certain energy conservation improvements, and supplementing Article 2 of Chapter 4 of Title 54 of the Revised Statutes.

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

### ASSEMBLY, NO. 1360

An act increasing homestead rebates and supplementing "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, C. 54:4-3.80 et seq.) as said title was amended by P. L. 1977, c. 17.

The homestead rebate was first granted in 1976. Since that year the rate of inflation has eroded the value of the rebate which now averages \$187.00 per homeowner. This bill would restore the rebate to its original value and attempt to keep the rebate current with the inflation rate through 1985. It is estimated by the sponsor that the cost of implementing the bill for the first year would be \$145 million. The additional cost through 1985 would be approximately \$407 million.

Under this bill no homeowner would be entitled to a rebate of more than 50% of their taxes. The same provision is contained in the original law.

### 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.

Association of Municipal Assessors of New Jersey

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