

New Jersey



Assessors



MEMBER
International Association
of Assessing Officers

Bulletin

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November, 1980

PRESIDENT'S REPORT



It is hard to imagine that it has been almost one year since I have taken office and there have been many changes and problems that affect all the assessors in the State of New Jersey. I would like to keep you abreast of the problems and progress in certain areas such as:

1) The Mobile Homes. It appears that the moratorium bill on Mobile Homes will be passed in the near future and that mobile homes will be scheduled to be assessed as real property as of October 1, 1981 for the year 1982. The reason for this is that the guidelines and rules for assessing mobile homes as real property has not been worked out.

2) The Homestead Rebate. We have approached various legislators to sponsor a bill to delete the need for the annual refile of an application. This should not only cut down on the workload of the Assessor and the State, but more important, it should insure that all the residents that are eligible should receive a Homestead Rebate check. There should also be an enormous savings to the State in forms of printing and postage.

3) I believe everyone is aware of the law that states taxes must be paid in order that a tax appeal can be heard. At our meeting with Assemblyman Van Wagner he is presently looking favorably on our request to have legislation drawn that states the taxes must be paid on or before August 15, upon which an appeal is taken. We will also try to have inserted the requirement that all taxes must be current.

4) Our Association is in the process of attempting to get a sponsor for a bill to solidify the title of Tax Assessor to

just Tax Assessor and Deputy Tax Assessor. I hope to have a further report at our Executive Meeting in Atlantic City on the progress of this.

It should be pointed out that whenever our Association requests legislation be drawn and we look for a sponsor of the appropriate bill, it is most important that we get an individual to move it out of the committee and on to the floor for a vote. As soon as we have a bill number and a sponsor, I will contact every Vice President and County President to alert the entire membership so that each and every member can contact their respective legislator to ask for their support on the bill or bills to explain why this bill should be passed.

I cannot impress upon everyone the importance of our Association at this time and that we pull together for the common good so that we can achieve our goals. If everyone pulls together I have no qualms that our goals will be realized.

James L. Anderson, CTA, SMA President

ASSEMBLY, NO. 2032

The purpose of this bill is to extend for 1 year the current moratorium on the assessment of mobile homes as real property.

The current moratorium (P.L. 1979, c. 366) expires effectively on December 31, 1980. The purpose in placing a moratorium on the assessment and taxation of mobile homes as real property was to give the Legislature an opportunity to provide statutory guidelines for the assessment and taxation of mobile homes. Such statutory guidelines have not as yet been established.

Absent a moratorium or statutory guidelines, the same conditions first causing the Legislature to impose the current moratorium would prevail, and the extension of the moratorium for 1 additional tax year is prudent.

CANDIDATES FOR PRESIDENT-ELECT

GLORIA CROSS

For the first time in the history of our Association, I have caused to set in motion the wheels of Democracy. The By-Laws of our Association permits the petition of a nominee and implements the absentee ballot—allowing the participation of every member assessor to vote for their choice to be the next President of our Association.

Let us sit back for a moment and ponder the reasons why we have two persons competing for your vote. The type of candidate you will now choose is a byproduct of our nominating system. And, this new system is "human artifact" of recent design. One which will give you the opportunity to listen to the candidates and make your ultimate choice.

Our Association is going through a revolution, stemming from the changing times in which pressure is being applied on our members by local administration, legislation and the public sector. Never before has the public been more knowledgeable and demanding for equalization in assessments. We must respond to a deeper impulse toward professionalism and openness in our Association. We must express our views openly and participate and communicate with each other on all the issues that plague us.

I give you the choice to elect a candidate who is ambitious, possesses the occupation of a full time and so called part time basis, one who has unlimited freedom to travel around the state to participate and listen to the pulse of the assessors. A candidate who has proven her leadership—having served 8 years on the Morris County Executive Board (2 years as President), 4 years on the State Association Executive Board as Vice President and on nearly every committee of the State Association.

I am a moderate who is experienced and familiar with the governmental and political processes and equipped with alliances and friendships that would enable me to marshal the machinery for the tasks at hand. I have analyzed the problems of our Association and understand the way to get the work done and will pursue the enactment of the laws to protect the assessor.

Some of the key issues which stand before us are communication, representation and legislation.

A line of communication must be maintained by the State Association and the assessor. The tri-county V.P. system is good and the vice president should initiate a stronger role in disseminating important information to their districts and listening to their district problems in order to maintain a strong tie with the State Association and the County Association. An attempt should be made to encourage the participation of all of the assessors in the state in order to unify our goals. For, if we all stand together and fight together we can impose a pretty strong imprint on the powers that be.

MARGARET JEFFERS

On August 21st past, the nominating committee selected by President Anderson and the executive committee, met in East Brunswick to interview prospective candidates for the election of our new president. After some discussion their decision was made. The nominating committee decided that the one person that they wish to have as our next president is Margaret Jeffers.

Margaret Jeffers has been the assessor of Jersey City, the second largest City in the State, for more than twenty years. Being the assessor of Jersey City with well over 36,000 line items, has given her a clear insight into the problems faced by all of us. Her knowledge of law, assessment procedure, and the principles of appraisal are known throughout the State.

For many years she has dedicated herself to just two things: her profession and our association. That dedication has effected each and every member of our profession. Margaret fought long and hard for professionalization and only when the State ordered a certification program did she see her efforts pay off. She has in the past and continues to this day to fight for legislation which will protect the assessor, and was a major force in seeing the Assessor's Tenure Bill through the legislature some years ago. For these things we owe a great debt to Margaret Jeffers. However, Margaret knows well that things are not perfect for us. There are many things that need to be changed and for that reason she seeks the office of the Presidency of our great association.

This past spring, when the State wanted input on the homestead rebate program, one of the assessors they turned to was Margaret. Having to process over 21,000 rebates each year, she has been working hard to change the system. She is also very concerned with protecting the rights of the assessor in regards to whom we are responsible. Laws that affect our work such as those relating to farmland and pine land assessments are of as great a concern to Margaret as they are to the rest of us.

The assessors have had to walk a long uphill road to get where we are today. But now we have reached a crossroad. There are those who would give up all that people like Margaret have worked so hard for. For that reason our next president will serve a very important role in the future of our profession. If we are to stand our ground and, in fact, continue to move forward we need a leader who is strong. A leader who will be guided by the entire association and not by a mere chosen few. We need a president who is both highly respected and appreciated by the State Division of Taxation, the Courts that govern us, as well as the Legislature. Margaret Jeffers is such a person.

Margaret has always worked hard to better our profession. As a past vice president and secretary of our associa-

(continued on page 3)

CROSS

Another important issue that ever seems to plague us is the preservation of the assessor's title or job. We must study Title 40-A and amend it if necessary to protect the assessor from undue local government interference in the performance of our duties and the preservation of our positions.

We must maintain a direct line to Trenton and continue to fight for our rights in a unified and dignified manner rather than let them erode our jobs to a glorified clerk as we have seen in the past few years with the implementation of Bill Codes and Homestead rebates.

We must continue our current alliance with the legislature in order to be aware of legislation which could alter our direction of professionalism, and participate where necessary to insure legislation is written in a manner that implementation of same is acceptable to us.

We must pursue a greater direction or communication with our local tax boards which we are responsible to for the performance of our duties. We must not alienate them but, pursue a vigorous campaign to enlist them in our aid to protect and preserve the position of the assessor.

If I am your elected choice I promise to pursue the Association's aims in a vigorous, professional manner. I promise to represent all the assessors in this great state and not bend to the voice of a few more outspoken members. We need representative rather than just participatory involvement in our Association.

I have been campaigning for this position for two years. You probably ask "Why?". Why would I want a position that will exact three years from my life?—Three years of almost total dedication to our Association.

The answer is simple. I have participated in this Association in an active manner since I became an assessor 12 years ago. I have listened, learned and participated with prior administrations. I have received a lot from my Association in the manner of education and friendships. Now, instead of taking I would like to give of myself the unique qualities of leadership that I possess; to stand in some small way a pillar of strength, dedication and faithfulness to the membership; that I may lead you through the path of our future endeavors.

IAAO SCHOOLS

November—3:7 Iowa

Ames, Course 2; sponsored by the Institute of Iowa Certified Assessors. For further information, contact Lester Buenger, CAE, Secretary-Treasurer, Institute of Iowa Certified Assessors, Courthouse, Waverly, Iowa 50677.

17-21: Georgia

Athens, Courses 2, 3, and 4; sponsored by the Institute of Government at the University of Georgia and the Georgia Association of Assessing Officials. For further information, contact Beth Walker, Training Co-ordinator, Georgia Center for Continuing Education, Room 209, University of Georgia, Athens, Georgia 30601.

JEFFERS

tion as well as chairing various committees in the past, she has also served as Hudson County President, State Chairman of the International Association of Assessing Officers, Past President of the Society of Professional Assessors, member of the Society of Municipal Assessors, and a former instructor of assessment courses at Rutgers University. For the past ten years she has served as our representative to the New Jersey League for Municipalities. Now she asks you to let her continue to serve our association—to continue to do what has been her life's work. If you too are concerned for our association and care deeply about our profession, I ask you to make your selection for our next president based on experience, expertise, dedication, and past performance. I ask you to vote for Margaret Jeffers.

Sincerely, Denis J. McGuire

Chairman of the Margaret Jeffers

Campaign Committee

IAAO to Conduct Workshops on Development and Analysis of The Assessment-Ratio Study

The International Association of Assessing Officers will conduct workshops on development and analysis of the assessment-ratio study in 1981 in Las Vegas, Nevada; Hartford, Connecticut; and Chicago, Illinois. The first workshop presentation is scheduled for January 14-16 at the University of Nevada-Las Vegas. The objectives of this two-and-one-half day workshop are to provide a firm foundation for preparing data for assessment-ratio analysis, for using statistical methods in development and analysis of the ratio study, for distinguishing the purpose and function of ratio studies, for using appropriate evaluative techniques, and for exposure to the IAAO Standard on Assessment-Ratio Studies. These workshops will offer a highly structured format of lecture presentation and practical case problem work but will allow for the flexibility of a workshop format. The workshop consists of sixteen instructional hours and will be so credited toward the recertification requirements for IAAO professional designees.

The workshops are open to assessment and appraisal personnel at all jurisdictional levels. Although there are no specific course prerequisites for attendance, the workshop will assume knowledge of the comparative sales approach to value and market adjustment techniques.

The workshop will be held January 14-16 in Las Vegas; April 22-24 in Hartford; and August 12-14 in Chicago. For the Las Vegas workshop, special rates are available at the Treasury Hotel at \$24.00 per night single and double, and transportation will be provided daily to and from the University of Nevada. The workshop registration fee is \$140.00 for IAAO members and \$160.00 for nonmembers.

For further information and to secure a registration form, contact the IAAO Education Department, 1313 East 60th Street, Chicago, Illinois 60637.

EXECUTIVE BOARD MEETING



The Executive Board of the Association of Municipal Assessors of New Jersey held a meeting on Thursday, August 21, 1980 at the Ramada Inn, East Brunswick.

The meeting was called to order by President James Anderson. The Roll Call was taken. Minutes of the June 13th meeting were approved as mailed.

Louis C. Pisacane reported that the records of the N.J. Assessors' Legal Fund are being updated. The roster of the membership of the State Association is in need of many corrections to delete those names that are no longer active and others who have moved to new taxing districts. As soon as the membership list is corrected a general mailing to all members who have not paid for 1980 will be made. The response to the item in the May bulletin was not very encouraging.

Mr. Pisacane also urges all assessors to send their \$10 personal check for dues to: N.J. Assessors Legal Fund, Louis C. Pisacane, CTA, 253 Linda Vista Avenue, North Haledon, N.J. 07508. Assessors must indicate the taxing district for which the dues are being paid.

PRESIDENTIAL REPORT

1. Senate Bill S.1368, which is an act to amend "An act to provide for the qualification, certification, and examination of tax assessors and supplementing Title 54 of the Revised Statutes," approved May 4, 1967 (P.L. 1967, c. 44), has been withdrawn with the Association's approval. This bill substituted 10 years experience as municipal tax assessor for the requirement of holding a tax assessor certificate to qualify for appointment as tax assessor and for tenure of office.

2. Stipulation of Settlement—It was recommended that the Assessor's Association and the County Tax Board Association get together in regard to the form made for the Settlement of Stipulations. There was a discussion of the matter of assessors being required to have a resolution from the governing body authorizing them to sign stipulations. This throws our office and opinion of valuation back into the "political arena". It has been recommended that we initiate legislation to amend this as it was not the intent of the legislature to lace our opinions of value in the "political arena." There was a motion made and passed that the letter from Harry Haushalter, Deputy Attorney General, dated April 29, 1980—RE: Whether municipal tax assessors can sign stipulations of settlement with regard to tax appeals pending before county boards of taxation, M80-4375—be sent to the Association Counsel, Saul Wolfe, with a request that he inform us as to whether he agrees or disagrees with Mr. Haushalter's interpretation. There will be no final action taken on this matter until we receive the opinion from Saul Wolfe.

3. Hours for Assessor's Office—We have received a rough draft of a memo being prepared by Director Glaser concerning the setting of hours for the assessor's office. The following excerpts are from that memo:

- Assessors shall maintain predetermined specific hours during which time they or members of their staff will be available to the general public.
- The assessor shall furnish their respective Administrator with a schedule of these hours and also have it posted in the municipal building on or before January 25 of each year.
- The Administrator shall summarize these schedules and furnish the Director with this summary on or before January 25 of each year.

This memo was discussed by the Executive Board and it was their opinion that the following changes in wording should be made:

- Delete the word "maintain" and change "predetermined" to predetermine.
- Change "respective Administrator" to read respective County Tax Administrator.
- Change "the Administrator shall summarize" to read the County Tax Administrator shall summarize.

A letter recommending these changes will be sent to Saul Wolfe for his review and comments. After receiving Mr. Wolfe's comments, a recommendation will be sent to Director Glaser.

4. Homestead Rebate—The Assessors will be receiving two lists

regarding the Homestead Rebate. The first list will contain all the names of property owners who have received their rebate checks. The second list will contain the names of people who have not received checks due to some problem with their application. The assessors will be asked to assist the Local Property Tax Bureau in clearing up any questionable items so that a determination may be made. The Executive Board is progressing with legislation to discontinue the annual filing for the Homestead Rebate.

5. Assembly Bill A.1968—An Act to amend and supplement "An act concerning the valuation and assessment of residential property in certain circumstances, supplementing Chapter 4 of Title 54 of the Revised Statutes," approved February 28, 1978 (P.L. 1977, c. 434). There was a motion made by Dorothy Montag and duly seconded that we support this bill if it was reworded to read "residential property where the owner resides." This motion was unanimously passed.

6. Procedure for Removal of Assessor from Office—we have received a rough draft concerning the procedure to be followed by a Municipality when they wish to remove an assessor from office. This draft is being given to the Advisory Committee so that they in turn may forward it to any offending Municipality when needed. Also a copy of this draft is being sent to each County President and each County Tax Administrator.

7. Forms of Assessors—a previous law stated that a Municipality may abolish a form of assessor whether it be a single assessor or a board of assessors only in the same manner in which it had been created; i.e., ordinance, referendum, etc. Chapter 248, Laws of 1979, changed this and now any form of assessor may be changed by ordinance. The following recommendation is being forwarded to Saul Wolfe, Association Counsel, for his review:

"The Governing Body, or Chief Executive, as shall be appropriate to the form of government of the municipality, shall provide for the appointment of an assessor of taxes and said Governing Body by ordinance shall determine the amount of compensation of such assessor.

As of the effective date of this act, no member of a Board of Assessors shall be reappointed or new members be appointed. At such time that one assessor remains of the Board of Assessors, that assessor shall become the Assessor of that municipality with no loss of tenure or reduction in salary, and the Board of Assessors shall no longer be operable.

After July 1, 1981, any municipality that still has a board of Assessors, that Board shall automatically terminate and the Secretary of the Board of Assessors shall hereinafter be the Tax Assessor with no loss of tenure or reduction in salary. The remaining members on the Board of Assessors that have tenure shall hereinafter be "Assistant Assessors" with no loss in tenure or reduction in salary.

For all new appointments and reappointments of individuals that do not already have tenure, the term of office of Tax Assessor shall be 4 years starting July 1 and ending June 30th.

All statutes containing provisions referring to Board of Assessors inconsistent with the terms of the Act shall be repealed as of July 1, 1981."

8. Tax Payments in regard to Tax Appeals—It is being recommended by the Executive Board that legislation be instituted requiring that taxes be paid by August 15 in order for a tax appeal to be filed.

COMMITTEE REPORTS

NOMINATING COMMITTEE—Chairman, Charles Fouquet

The Nominating Committee convened at 11 a.m. It was noted that two incumbents; namely, J. Stanley Smith, Vice President and Claire Maxwell Young, Vice President, had overlooked the requirement for them to advise the Nominating Committee by August 1, 1980, that they intended to seek a second term in office as Vice President. It was unanimously approved by the Executive Board that due to this oversight, this requirement would be waived and they would be interviewed at this time by the Committee.

The recommendations made by the Nominating Committee are as follows:

President-Elect—Margaret Jeffers, Assessor Jersey City, Hudson County.

Vice President—Stephen Kessler, Assessor Winslow Twp., Camden County; Dorothy Montag, Assessor Galloway Twp., Atlantic County; Claire Young, Assessor Tenafly Boro, Bergen County; J. Stanley Smith,

(Continued on next page)

EXECUTIVE REPORT

Assessor Hackettstown, Warren County.

NEW JERSEY LEAGUE OF MUNICIPALITIES—President in Charge—James Anderson

Claire Young reported that the cost of the SMA luncheon is increasing and it was unanimously approved by the Executive Board that the Association would subsidize the SMA luncheon for any costs exceeding \$12 per person. As this is an Educational experience, with speakers on current topics in the tax field, this subsidy would be charged to the Education Account.

CONDOMINIUM COMMITTEE—Vice President in Charge—Robert Ebert

On August 12, 1980, the Condominium Committee met at J. Henry Ditmar's office in Trenton, in order to discuss the current situation regarding condominiums. Considerable discussion developed concerning the rules of the Department of Community Affairs regarding the Planned Real Estate Development Disclosure Act which requires developers of condominiums and cooperatives to register with the D.C.A. for approval.

Also discussed was the proposed Condominium Seminar. All in attendance agreed that now was the time for such a program to be sponsored by the Association. However, general agreement was reached to obtain legal interpretation of some aspects of the condominium law from the Attorney General through the Local Property Tax Bureau before proceeding with the seminar. Therefore, the request for Executive Board approval of the seminar should be held in abeyance temporarily. Keep in mind that as soon as the legal opinion is received, the committee will be meeting with Local Property Tax Bureau personnel to finalize details on the seminar.

The proposal for an educational program on condominiums has been referred to the Education Committee Chairman, Joseph Crane.

AWARDS COMMITTEE—Vice President in Charge—Robert Ebert

The Local Property and Public Utility Branch, Division of Taxation, New Jersey Department of the Treasury has been nominated for the IAAO's Distinguished Assistance Award. This nomination was endorsed by the Association of Municipal Assessors of New Jersey.

PINELAND COMMITTEE—Vice President in Charge—Dorothy Montag
The Pinelands Committee recommends that the N.J. Association of Municipal Assessors goes on record in opposition to the Pinelands Commission Draft Management Plan for the following reasons:

1. Effect on ratable base, shift of tax burden, and lack of adequate compensation to offset the loss in ratables.
2. Questionable recommendations for funding of the in lieu of tax program.
3. Proposal for use of the concept of Transfer of Development Rights, which has not been proven to be a workable solution.
4. Need for revaluations in mostly all Pinelands municipalities due to implementation of this Plan.
5. Need for more study and research into the economic effect of this Plan on Pinelands municipalities.

Copies of this opposition will be sent to the following:

Governor Brendan T. Byrne, Christopher J. Jackman, Speaker of NJ General Assembly; Joseph P. Merlino, President of NJ Senate; Franklin E. Parke, Chairman Pinelands Commission; Terrence B. Moore, Executive Director, Pinelands Commission; All County Presidents.

ELECTION COMMITTEE

As prescribed by the Constitution and By-Laws "on or before September 20, 1980 the President shall appoint an Election Committee consisting of five members." President Anderson appointed the following members:

Joseph Crane—Chairman, Kenneth Beck—Secretary, Charles Taylor—Treasurer, William Birchall, and Patricia Webster.

Kenneth H. Beck, Secretary

PART-TIME ASSESSOR WANTED

Pittsgrove Township is in need of a C.T.A. part-time. The position is approximately two days and one or two evenings a week. We have some 5500 line items.

Please send resume to: Mayor Stanley Hughes, R.D. #1, Elmer, N.J. 08318

Electronic data processing is a pussycat

Mention data processing to some people, and immediately they conjure up a monster of awesome proportions. Unfortunately, this notion is often based on *misinformation* they have received from someone who hasn't had access to the facts.

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S.M.A. ANNUAL LUNCHEON

November 19, 1980—Arkansas Room—Atlantic City, N.J.

11:45 AM Promptly—\$12.50 per person

Our Annual Luncheon will be held at the Boardwalk Regency in the Arkansas Room, ground level—Beach Block, Arkansas Avenue.

This year J. Henry Ditmars, Superintendent of Local Property and Public Utility Division will be on hand to introduce our Guest Speakers and to impart whatever is current in our field.

Our Guest Speakers:

The Honorable Joseph P. Merlino, Senate President.

The Honorable Richard Van Wagner, Assembly, Taxation Committee.

We look forward to seeing you, and remind you to make your reservations as early as possible so everyone can be accommodated.

Mr. Frank W. Naples, Assessor
Ticket Chairman—SMA Luncheon
Association of Municipal Assessors of N.J.
315 Westfield Avenue
Clark, New Jersey 07066

I WILL ATTEND THE SMA LUNCHEON NOVEMBER 19
Enclosed is my check for \$ (at \$12.50 per person)

NAME:

ADDRESS

ETHICS CODE

The following is an excerpt from a report by Dan Kiely, President of the N.J. Assessor's Association in 1968.

A recent development of great interest to New Jersey Assessors are some regulations proposed by the Director of the Division of Taxation. These regulations are meant to control the tax assessor's ethical conduct and relieve the assessor of any possibility of conflict of interest. Let me review the situation and bring you up to date as to where we stand now with respect to the regulations.

In November of 1967, in a talk given at a Tax Assessors' session at the League Conference in Atlantic City, State Treasurer John A. Kervick said, "I would like it understood that the State of New Jersey and the taxpayers, and I am sure your own Association as well, will insist that this new professional status (status gained from the then new Assessors' Certification Law) means professional responsibilities . . . Assessors cannot hope for true professional status as long as they engage in activities which appear to represent a conflict of interest. And, to spell it out further, I am referring to extra curricular activities in which the Assessor deals with the taxpayer as a client, rather than as a taxpayer. Engaging in such activities constituting violation of ethical responsibilities might well lead to the loss of certification."

Earlier this year the Director of the Division of Taxation received several complaints of violations of ethical responsibility by tax assessors and, after studying the situation, the Director asked representatives from your Association, members of the Local Property Tax Bureau and his staff to meet with him. The purpose of the meeting was to discuss ethical behavior, conflicts of interest, regulations for control and the ramification of such regulations. At the meeting, Director Kingsley made the point, many times, that he was not attempting to convict or criticize any assessor but he would like to put the assessor above suspicion by removing any possibility of conflict of interest or unethical behavior.

The representatives of your Association expressed great concern for the many assessors who must hold a second job in order to remain as tax assessor. And, since so many assessors would be affected by the regulations, the representatives of the AMANJ urged proceeding slowly and with caution.

The discussion ended with Director Kingsley's statement that he would draft three regulations which, in essence, would

1. Forbid any New Jersey tax assessor from representing a taxpayer in a matter concerning the determination of a tax assessment.
2. Forbid any New Jersey tax assessor from making Real Estate appraisals in his own taxing district.
3. Forbid any New Jersey tax assessor from working for a revaluation firm.



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

BILL TO DELAY NEWARK RE-VAL

The Assembly approved a bill to postpone the revaluation of Newark to 1982.

Originally a five year delay was sought but Gov. Brendan Byrne vetoed it conditionally, saying he would only consider a two year moratorium.

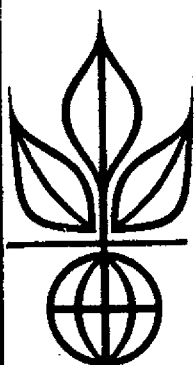
IAAO MEMBERSHIP DIRECTORY AVAILABLE IN JANUARY

The 1981 IAAO Membership Directory will be published in January and will be available free to any IAAO member upon request. Members will be sent request cards later this year which must be filled out and returned to IAAO in order for the member to receive one copy of the 1981 directory.

Additional copies for members (and nonmembers) will be available for \$15 each.

ASSESSOR WANTED

TAX ASSESSOR, South Brunswick Township, Middlesex County, salary range \$19,000-26,000; excellent benefits; minimum requirement: applicants must possess N.J. Tax Assessor Certificate or be eligible to be admitted to the examination scheduled for March 1981. Submit resume no later than Nov. 15, 1980 to Jerry A. Bittner, Township Administrator, Municipal Building, Monmouth Junction, N.J. 08851. The Township is an Equal Opportunity Employer.



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MOBILE HOME COMMITTEE REPORT

On September 22, 1980, Assemblyman Dennis Riley introduced bill A 1977, which would extend the Mobile Home Moratorium Bill, due to expire soon. The extension is needed to give more time for the Mobile Home Commission to compile rules and regulations for the implementation of the Court edict. In view of the time element, we should support the bill and urge our respective legislators to vote for the extension.

In the meantime, Local Property Tax Bureau has compiled a Mobile Home Calculation Sheet for data collection; copies of same attached to this report. A few assessors have already started inspections and data collection, but the majority of assessors are waiting for rules and regulations before starting work. These sheets cover just about anything you could find in pricing Mobile homes.

In addition to the sample calculation sheet, L.P.T.B. has compiled a supplement to the appraisal manual, using 1975 costs. This consists of 17 sheets, including five different classes of Mobile Homes, from low quality to high quality, with pictures showing different types. There is a sample plot plan, calculation sheet, depreciation schedule and an adjustment schedule for adds and deducts.

The manual supplement is printed and will be distributed when the rules and regulations are finalized.

It looks pretty certain the moratorium will be extended, because there are so many things besides assessment procedures which have to be considered, and the commission doesn't really have things ironed out as yet.

For those assessors who have a large number of units, getting the data together on the calculation sheets is the biggest part of the job, and can be done at any time, and priced out after L.P.T.B. distributes the manual supplement.

Copies of the calculation sheet were given to the County Presidents for distribution to the assessors.

Joyce Jones

ASSESSORS LEGAL FUND NOTE

Lou Pisacane, Secretary/Treasurer of the Assessors Legal Fund urges all assessors to make his or her contribution of dues to the Legal Fund now. You must be a member in good standing of the Association of Municipal Assessors of N.J. The amount is \$10. by a personal check only and is due on an annual basis.

All assessors are advised that any assessor seeking legal aid from this fund must have been a paid up member at least 90 days prior to the origin of any act against the welfare of the assessor.

If you have any doubt as to your status you may send the \$10. check and if your dues have already been paid for 1980 you will be credited for 1981 dues.

Personal checks designating the taxing district that the payment represents should be sent to N.J. Assessors Legal Fund, Louis C. Pisacane, C.T.A., 253 Linda Vista Ave., North Haledon, N.J. 07508.

SENATE, NO. 996

An act to permit the deferral of the payment of taxes assessed against the real property of certain citizens and residents of this State.

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

The "Local Budget Law" would be modified to accommodate the provisions of this bill by a bill now pending before the Legislature as Senate Bill No. 997, which is a necessary comparison measure.

Association of Municipal Assessors of New Jersey

NEW JERSEY ASSESSORS BULLETIN

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COLLEGE DEEMED TAXABLE

The Appellate Division of the Superior Court ruled that Shelton College's property in Cape May was taxable because the school's facilities were not used often enough to qualify for an exemption.

The building containing the classrooms was completed in 1969 and received a tax exemption for three years but, in 1971 it lost its state accreditation and was put on the tax rolls.

Cape May officials said the building had limited use and in 1974 it was without electricity for about nine months.

The court stated that only buildings actually used for colleges are entitled to exemptions.

The college's land and buildings have been assessed at over \$1 million dollars.

Saul Wolfe represented Cape May.

ASSEMBLY NO. 1868

This bill provides that the Pinelands Commission shall adopt a comprehensive management plan by December 31, 1980. The present time limit for adoption of the plan is August 8, 1980.

The bill also provides that the plan shall not become effective unless adopted by the Legislature. The Legislature is given a 60 day period to study the plan and if it does not reject the plan within that time it shall be deemed to have adopted the plan. The Legislature shall be required to conduct at least three public hearings on the plan within the 60 day period of consideration of the plan. All interested parties shall be allowed to present their views on the plan at the public hearings. The hearings will be conducted by a bipartisan committee of the Legislature. The committee will report its findings and recommendations to the Legislature at least 10 days before expiration of the 60 day period of consideration.

ASSEMBLY, NO. 1585

An Act concerning the calculation of certain state payments to municipalities subsequent to the State acquisition of lands for recreation and conservation purposes.

STATEMENT

Under the provisions of the 1971, 1974, and 1978 Green Acres Bond Acts, the State makes gradually decreasing in lieu of tax payments to municipalities for 13 years following the State acquisition of lands for recreation and conservation purposes. These payments are calculated as a percentage of the taxes assessed and paid in the year prior to the year the State acquires such land. As a result, however, in some cases where the state purchases land from a nonprofit organization which has obtained a tax exemption on such land pursuant to P. L. 1973, c. 167, no in lieu of tax payments are made to the affected municipality. In order to correct this inequity, this bill would provide that, for the purpose of calculating Green Acre in lieu of tax payments in the case of State purchase of such tax-exempt lands, the last year in which taxes were assessed and paid shall be the base year for such 13-year payments. Such payments would be made, where applicable, to December 9, 1974 (the effective date of P. L. 1974, C. 167).

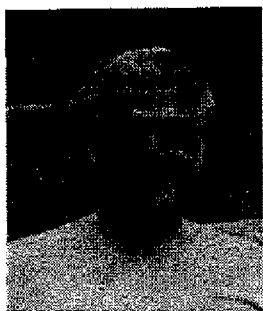
A man who is good at making excuses is usually no good at anything else.

ASSEMBLY, NO. 2087

This bill requires the State to collect real taxes on property it leases to individuals and make payment of those taxes to the municipalities in which the property is located.

Under present law a municipality is authorized to assess and collect the tax from the tenant of "tax exempt" property. This has created difficulties for municipalities when the taxpayer is delinquent in the payment of his taxes. Because the owner of the property is the State, the municipality cannot proceed against it in foreclosure, but must obtain a judgment against the tenant.

LEGISLATIVE REPORT



As chairman of the Legislative Committee for the Assessor's Association I have received numerous calls from assessors in various parts of New Jersey asking for a clarification of Ch. 91, P.L. 1979 and Ch. 357, P.L. 1977 I have played an important part in their enactment on behalf of the Assessors Association. It seemed

to those assessors who called that interpretation of the law differed from some County Board's interpretation whenever they sought to implement the provisions set forth in these laws.

The first law mentioned, Ch. 91, P.L. 1979, mandates that upon written request by an assessor, by certified mail, for information with respect to income producing property, the owner must respond or no appeal shall be heard. (The provision continues with an "Asterisk" ** The County Board of Taxation may impose such terms and conditions for furnishing the requested information where it appears that the owner, for good cause shown, could not furnish the information within the required period of time**.

Since a copy of this law must accompany the request by the assessor, owners of income producing property are aware of this "Asterisk" section. Yet some make no attempt to notify until the day when the appeal is to be heard.

In some cases, the request by the municipality for a dismissal of the appeal as set forth in the appeal, is denied and the appeal is heard based on the estimated income of the assessor's appraisal and the actual income and expense statement provided by the appellant at the time of hearing.

Being present at the hearing of both the Senate Revenue & Finance Committee and the Assembly Taxation Committee hearings I heard the intent being cited by the sponsor, Senator Ewing (S-309), as he stressed the need for this legislation. Senator Ewing emphasized the fact that assessors cannot correctly assess income producing property unless the income and expense information is furnished. He cited how discrimination in assessments result when this information is not available. Apparently the Legislature was in agreement with the proposal since it passed 31-0 in the Senate and 53-3 in the Assembly.

The other law that is being widely discussed by the assessors is Ch. 357, P.L. 1977 and pertains to the payment of taxes upon appeal. This law, known as A-2147 and sponsored by Assembly Majority Leader, Alan Karcher, provides that "The first three quarters of the taxes assessed against the appellant for the current tax year must be paid even though his petition to the County Board of Taxation might request a reduction in excess of one quarter of the taxes assessed for the full year."

There has been different interpretations of this law as

to when taxes must be paid before an appeal to the County Boards can be heard.

In a joint directive from Sidney Glaser, Director of the Division of Taxation and John Laezza, then Director of Local Government Services, dated June 20, 1978, to all assessors, tax collectors and County Tax Board secretaries, the opening paragraph reads as follows:

"Ch. 357, P.L. 1977 which provides for the payment of property taxes as a prerequisite to the filing of a petition of appeal was signed into law on January 31, 1978."

The purpose of this law is to insure the collection of taxes by the municipality in order to reduce the continued growth of reserves for uncollected taxes which was causing an increased hardship for both the municipality and taxpayers who are in no way involved with the tax appeal. (The town of Roebling, N.J. sought legislative financial assistance because a taxpayer hadn't paid taxes for over 5 years while the case was in appeal. The matter was settled in favor of the municipality and the appellant immediately filed bankruptcy).

Many county boards have interpreted this law differently. The calls that I've been getting were asking when should the taxes be paid before an appeal can be heard by the County Boards.

At the most recent meeting of the County Tax Administrators and Commissioners on Thursday, September 25, 1980, President Jim Anderson and I thought that we were finally going to get a legal opinion from the Deputy Attorney General. He stated that if taxes are not paid at the time of the hearing, the municipal attorney should move for a dismissal of the appeal. I asked the deputy attorney general what should the county boards do. He replied that they should dismiss the appeal. His reply resulted in some negative reaction by some commissioners. Their contention was that the appellant should be heard despite the language of the law. Some suggested that the appeal should be postponed to allow an appellant more time to pay his taxes. The Assessors Association reminded the chair that if the appellant had the time from August 15th to the time when the appeal is to be heard to pay his taxes why should more time be necessary. The chair was also reminded that postponement would add to the municipal cost of defending that appeal since the presence of the attorney and their experts would again be required. This cost would oft times exceed the amount of taxes in contest.

The chair then decided that county boards should then use discretion when a motion for dismissal is made by the municipality.

I have read Ch. 357 over and over again. I still cannot find the word "discretion" in it.

The definition of "discretion" in this matter means: "Power of free decision or latitude of choice within certain legal bounds."

(Continued on next page)

Legislative continued

In Ch. 357 this latitude of choice is not evident. The chair was again reminded that the law's intent was as a tax collective instrument for the municipality. As chairman of the Legislative Committee I sat through committee hearings in both houses of the Legislature and have heard input provided these committees by many whereby the bill was honed into a measure that would be equitable to all. I have heard the intent of this law being emphasized over and over again. I am concerned over the fact that even though the language of this law is specific, it is being implemented with discretion. To exercise discretion on this law is to "bend" the law, and like everything else, how far can you bend anything before it snaps?

On other matters, the Legislative Committee is being asked for legislation to serve appeals on assessor first before municipal clerks. Also, the committee is seeking legislation for the unification of assessing titles.

I would like every assessor who has state owned property in their taxing district that is not in use to provide me with that information. There is a move in the Legislative to have this property reverted to the municipal tax rolls.

George C. Harraka, Chairman

SENATE, NO. 991

An act concerning the form of municipal real property tax bills and supplementing chapter 4 of Title 54 of the Revised Statutes.

In the course of title closings and generally with respect to the understanding of the payment of municipal real property taxes, taxpayers are confused about when their taxes are due and when they are payable.

Presently, municipal real property taxes are due on the first day of each calendar quarter (January 1, April 1, July 1 and October 1), but are payable on or before the first day of the second month of the calendar quarter (February 1, May 1, August 1 and November 1).

This bill provides that municipal real property tax bills reflect the dates taxes are due and the dates taxes are payable.

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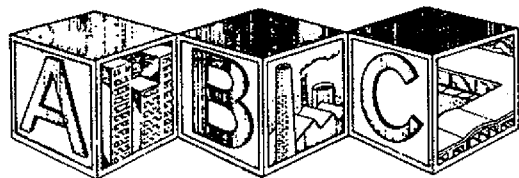
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PUBLIC RECORDS

(Note: The following is the text of the talk given by Bill Birchall, Public Records Committee Chairman, at the Rutgers Continuing Education Program, June 1980.)

Several years ago, I think it was Bill Bailey who first labelled me as the P.R. man for the group, at that point in time meaning Public Relations. Over the past year and a half, I have picked up another P.R. which is Public Records.

Actually, both go together, because how you as an Assessor handle your records can play an important part in your relations with your public. With this in mind, let's briefly review what is a public record and a little bit about public record retention.

The legal definition of a public record is found in New Jersey Statute 47:3-16 as it relates to what we now call the "Sunshine Law." There is also a definition in the Public Records Retention Act which we will get into later on. In the "Sunshine Law," they say that "Any paper, written or printed book, document or drawing, map or plan, photograph, microfilm, sound recording or similar device or any copy thereof which has been made or is required by law to be received for filing, indexing or reproducing by any officer commission, agency or authority of the state or of any political subdivision thereof, including subordinate boards thereof, or has been received by any such officer, commission, agency or authority of the state or of any political subdivision thereof, including subordinate boards thereof, in connection with the transaction of public business, and has been retained by such recipient or his successor as evidence of his activity or because of the information contained therein."

The way I interpret that is: Anything you get that relates to your job, that you put in your file, is a public record. If you write notes on a piece of yellow paper while you are on the phone with a taxpayer and you subsequently put that in the file, that's a public record, the way this reads. There was an executive order put out by Governor Hughes to exclude certain things from being public records. Unfortunately, on that list there are not any things that relate to Assessors. Personnel records, for example, are not public records. Fingerprint cards are not public records. Certain criminal records are not public. But there is nothing there that relates to the Assessor's records not being public. So, we get back to the question we frequently have: "What about the property record cards?" There have been two court cases, one from North Bergen in 1952, the other from the Borough of Seaside Heights in 1972 as to whether or not the taxpayer had the right to look at property record cards. The Appellate Division of the Superior Court said in 1972 that since there is no mandate for having property record cards, they're not public record. But, like a lot of court decisions we have, in one paragraph they say what we think we do like to hear and two paragraphs later they say what we think we don't like to hear. The Appellate Division went on to say that it was their opinion that property record cards should not be withheld from taxpayer inspection because they are really not confidential and they are really not the property of the Assessor. They are the property of the municipality and the information contained on the card generally relates to the specific property which the property owner is questioning or to a related property. So, we have an opinion that says property record cards aren't public records but you should let the public look at them anyway! But, the Court went on to say, we can exercise "reasonable control" over them. Under the "Sunshine Law," we have to relate the reasonability requirement to the hours of availability. Property record cards, the way I read the law, should be available when the office is open. People should be able to look at a reasonable number of them. You cannot, or at least I don't think you should, let someone who comes in and says, "I want to look at ALL your property record cards," do it. They may look at the ones related to their property as input for an appeal. We have the legal obligation, I believe, to let them. If they want to look at the property record cards of comparables, I believe we have the legal obligation to let them. My personal office operation is that if a person comes in and wants to look at their property record card, even if they are not filing an appeal, just for the sake of the good will between me and the taxpayer, I let them look at it.

Now a little bit on record retention. Under the Public Record Destruction

Act it says that "No person shall destroy, sell or otherwise dispose of any public record or printed public document which are under his control or in his care or custody without first having gotten the consent of the Bureau of Archives and History of the Department of Education." That simply means you cannot throw anything out without getting permission.

On the State Records Committee there is a representative of the State Treasurer's office, the State Auditor's office, the Attorney General's office, the Division of Local Government and the Bureau of Archives. The State Treasurer reviews things as far as fiscal responsibilities are concerned. The auditor makes sure that things are properly audited before they are destroyed. The Attorney General gets involved in legal clearances. The Division of Local Government relates to county and local records. The Bureau of Archives people look at things from the possible historical value they might have in time to come.

(Continued on next page)

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All of these people have input into the creating of record retention schedules and approval or disapproval of requests to dispose of certain public records.

Each Assessor, earlier this year, received a copy of a record retention schedule which was developed partly by this Association along with the Local Property and Public Utility Branch and the Bureau of Archives, which outlines how long you are supposed to keep records. With the schedule were instructions on how to apply for permission to destroy records.

By the way, while I am on the subject of the schedule, the retention periods given are only minimums. After that period of time, you may, if you desire, apply to dispose of records. If you want to hold on to stuff for ever and ever, and have room to do it, that's your prerogative. If you want to hold on to it for ever and ever and don't have room, maybe Pat Webster can help you about microfilm.

Just about any type of record, even those that are considered permanent, can be destroyed with proper authority. Permanent records, of course, would have to be microfilmed and have authorized microfilm copies made before the original document was destroyed.

We have had questions since the retention schedule went out as to who authorizes the destruction of records in a particular office. It is the position of the Bureau of Archives, contained in the *Local Records Manual* they distribute, that the individual requesting the destruction should be an employee or the head of the department which has the care, custody and control of the records. The person authorizing the destruction at the local level should definitely be the department head that, again, has the care, custody and control. That's then, the key to the responsibility and, as far as the Assessor's records are concerned, you, as the Assessor, are responsible for those records. Not the Administrator, not the Township Clerk, they're yours and if you don't take the initiative to protect your interest in your records then at some point in time you may decide to go back and

reconstruct what happened with a subdivision or some property transfers twenty years ago and find out that someone has arbitrarily decided to dispose of your information.

If a properly executed request for destruction is sent to the Bureau of Archives, and it does not have the signature of the proper department head on it, it is my understanding that it will come back for the proper signature. We had one problem earlier this year where an Administrator decided to dispose of some of the Assessor's records, but he never filed a request with the Bureau of Archives anyway. So, he was out of line in more than one way.

As far as what really happens or can happen, law-wise, if somebody illegally disposes of public records, there is a provision in the Public Records Retention Act which, as it was originally written, says: "Any person who, without the consent of the person authorized to have custody thereof, removes an official record or paper from the files of any public agency or body or who alters any map, plan or other paper signed and approved by a public official without permission or who alters, defaces, mutilates or destroys, with malicious intent, any public record, shall be guilty of a high misdemeanor." The recently adopted criminal code changes the categories of crimes to first, second, third and fourth degree. Destruction of public records, under the new criminal code is a fourth degree crime. If anybody is convicted of illegally disposing of or illegally destroying public records, there is a maximum fine of \$7500.00 and a jail term of up to eighteen months. So, there are pretty stiff penalties provided in the law as far as illegal destruction of public records is concerned.

Basically, this is the way I see it:

If you have it, you must show it.

You cannot throw it away without permission.

So, if you do not want it to be seen, do not write it. If you do not want it to be passed along . . . when you speak, mumble, because you can't quote a mumble!

Bill Birchall

Association of Municipal Assessors of New Jersey

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