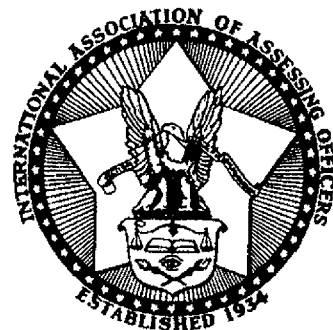


# New Jersey



## Assessors

## Bulletin



Vol. 1, No. 2

Association of Municipal Assessors of N. J.

MAY, 1962

# Expanded Duties or Less Responsibility? -Assessors' Future Seems Uncertain

BY MARRIOTT G. HAINES  
PRESIDENT

ASSOCIATION OF MUNICIPAL ASSESSORS OF N. J.

Events of the last few months indicate that we as Tax Assessors in New Jersey are faced with an uncertain future. Are our duties to be expanded or are we going to have our field of responsibility narrowed down by new legislation and court decisions? This is the dilemma confronting every taxing official.

Take Chapter 51, Laws of 1960, for example. Practically every Assessor in the State spent untold dollars and hours of time in the preparation of putting this law into effect. There were several points that we didn't exactly like, yet we were willing to comply. What happened? At the last minute, not once but twice, the Legislature pulled the rug out from under us.

As this message is being prepared, the Commission on State Tax Policy is conducting hearings in Trenton. A subcommittee of your executive committee prepared a statement which was presented by your president April 26. It's possible that out of these hearings will come some recommendations for new legislation that could result in some drastic changes in our assessing work.

Another point that must be kept in mind

(Continued on Page 8)



## Exec. Bd. Confers With Tax Officials

Two meetings were held with William Kingsley, Director; Sidney Glaser, assistant to the Director; Alan Hart, Supervisor of the Local Property Tax Bureau, and members of his staff, by State Association President. Marriott G. Haines and members of the Executive Board in Trenton in an attempt to resolve problems growing out of Ch51, L1960.

The first conference had the dual purpose of seeking a closer working relationship between Assessors and the Division through the Local Property Tax Bureau, and of discussing the recommendations to be made to the Legislature jointly to clear some of the bugs out of the law. This meeting was held prior to postponement, and was concerned chiefly with problems to be dealt with if the move for postponement failed.

The second meeting, held after postponement at the request of President Haines, was directed to developing an interim policy for the assessment of personalty in 1963, which would have the support of state authorities. There was general agreement that the proper administration of existing statutes required an effective means of obtaining reliable information as to value. A committee was formed to develop a substitute for the PT-1 return which would give the Assessor the information he needs in accordance with present law, and which could be formally approved for use by the Director. It is expected that a preliminary version of such a form will be explained and discussed at the Rutgers Conference. The final draft, when approved, cannot be made mandatory for use by Assessors, but in the interests of uniformity it is hoped that Assessors will find it the answer to a long felt need and that it will be given wide acceptance. Present statutes provide each assessor with all the power needed to enforce compliance by the taxpayer if he chooses to wield it.

## N.J. To Host I.A.A.O.'s 29th Conclave In Sept.

The International Association of Assessing Officers' Executive Board has reaffirmed its selection of New Jersey for the 29th Annual Conference for Assessing Officers slated for September 1963.

This signal honor does our State proud. In order to be proper hosts to fellow Assessors from all over the United States and Canada and Puerto Rico, the State Association is already laying plans. New Jersey Assessors who subscribe to the highest standards of their profession are expected to enroll in this fine organization in large numbers. Our Secretary, Margaret Jeffers, is State Chairman for I.A.A.O., and lists the objectives of the International:

To serve as a clearing house for the exchange of assessment thought and assessment practice.

To elevate the standards of practice  
(Continued on Page 11)



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# Haines Addresses Tax Policy Commission

The following is the statement made by Marriott G. Haines, president of the Association of Municipal Assessors of New Jersey to the State Tax Policy Commission in Trenton on April 26, 1962:

When Chapter 51 of the Laws of 1960 was first before the legislature for consideration, the Association of Municipal Assessors of New Jersey had no hesitancy in criticizing those portions of the bill which did not appear to be in the best public interest. For example, we vigorously opposed the elimination of assessments upon raw materials and goods in process, as provided for in the original draft. You will recall that just before the bill became law an amendment deleted the exemption against goods in process. It was our position in general that these exemptions, considered in the light of the low ratio provided for inventory assessments, invaded too great a portion of the tax base, to the detriment of many taxing districts.

However, despite this and other objections to certain phases of the legislation, we strongly favored the adoption of a new law for the assessment of tangible personal property which would serve to eliminate the chief obstacles to the successful administration of the present law. It was and is our view that the assessment of tangible personal property at true value, as established by the judgment of the assessor, is unrealistic and administratively unworkable. This has been the uniform experience of most assessors and tax authorities who have investigated this subject matter. In fact, your Commission commented upon this problem in several of the periodic reports heretofore filed.

With the advent of Chapter 51 of the Laws of 1960 we readily saw that here was a law which at least offered an opportunity for the assessment of tangible personal property upon the basis of equality and uniformity, for the principal standard prescribed is that of "book value" as distinguished from the former troublesome standard of "true value". This means that the amount of each and every taxpayer's property can be readily ascertained by an examination of books of record and other available data. Instead of placing the assessor in the impossible position of determining the market value of all types of machinery, equipment and inventory, Chapter 51 eliminates the requirement for individual judgment and substitutes and its stead a readily ascertainable basis for assessments.

After Chapter 51 was finally adopted, the Director of the Division of Taxation, in cooperation with an advisory committee, composed not only of assessors, but of lawyers, accountants, bankers and representatives of the Chamber of Commerce, New Jersey Manufacturing Association and a cross section of the business community, met on several occasions for the purpose of implementing the law by adoption of rules and regulations. Thereafter, the Director promulgated uniform declaration forms for the reporting of taxable property for taxpayers.

Many protests were heard from representatives of small business upon the grounds that the forms were unduly complicated. After the effective date of Chapter 51 was initially postponed, the Director promulgated a simplified form for small business which served to eliminate the basis for most of these objections, but, nevertheless, the legislature recently saw fit once again to postpone making Chapter 51 effective. As a result, for the year 1963 the assessors of New Jersey are again faced with the problem of assessing

*Continued on Page 7*

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# ASSOCIATION OF MUNICIPAL ASSESSORS OF NEW JERSEY

Quarterly Publication

## NEW JERSEY ASSESSORS BULLETIN

P. O. Box 909, Plainfield, N. J. - PL 2-9018

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## Editorial Comment

During the week following the passage and signing of the bill which postponed for another year the effective dates in Chapter 51, Laws of 1960, a partner of Price Waterhouse & Co. exposed the real reason for all the pressure felt by the Legislature in favor of delay. Speaking to a conference of the N.J. Bankers Association, he reported that a study of 15 large New Jersey corporations had just been completed, showing that the assessed valuation of their business personalty would be almost four times the present amount under the assessment reform law. It was explained that the reform law would have assessed business machinery and equipment at the same level of taxable value as real property, instead of permitting present practice of using a much lower level! Thus the reform law, it was stated, would have resulted in a heavy shift of the property tax to business.

If this is a sample of the counsel being given business, it is no wonder businessmen reacted violently. It has been made to appear the law was an attempt to increase the tax dollar obligation of the owners of personal property, specifically that of industry. Of course the statutory burden under the new law would be no greater than it ever was under existing statutes. As a matter of fact, the new law, in exempting raw materials and supplies, and in reducing to one-fourth the taxable value of average inventories, actually reduces the burden prescribed by present law. The opinion that this obligation was never met by the

15 corporations merely emphasizes the need for full and accurate disclosure at some well defined and measurable standard of value. The "practice" mentioned is both illegal and unconstitutional. Following a revaluation and reassessment of real property it is even morally wrong. Moreover, where it may seem to prevail, it is not so much a "practice" as an expedient adopted under the same kind of pressure on the individual assessor as was applied to the Legislature, for the lack of a judicial or legislative definition of "true value" as it applies to this class of property.

The statement of this tax expert, that the assessments of the 15 corporations studied would be almost four times the present amount, is at best a half truth. The plain inference that this would result in the tax bill being four times as great, if intended, would make it dishonest. Without knowing the rest of the story, such as the relationship with all the other assessments in the district, to say nothing of the rest of the county in which each company is located, one cannot assume a heavy shift of the tax burden to business generally, nor even to all the companies as a group, and certainly not to each of them individually.

One suspects the "experts" in and out of business are fully aware of the qualifying factors which must be brought to bear on any assessment to estimate accurately the weight of the tax dollar burden it will produce. Even so, and without knowing the magnitude of these factors, they may be

*Continued on Page 11*

"As Others See Us-"

# Cooperation, Coordination & Assessor's Work

BY JAMES F. ROOSEVELT, ADMINISTRATOR  
EDISON TOWNSHIP

The assessing function can be represented as the base of a triangle representing tax administration, the other two sides being tax billing and records and tax collection. It is, or should be, an integral part of municipal finance departments, and has become an almost scientific activity requiring highly specialized skills and knowledge, constant review of laws, codes, regulations and court decisions, current knowledge of market value, of construction methods, and of complex technical procedures.

According to experts in the field, such as the I.A.A.O., the M.F.O.A. and the International City Managers Association, there are certain weaknesses in the administration of assessments in many municipalities. An analysis of these weaknesses as reported by the various groups shows several main factors:

An unwarranted belief that anyone can do the work, which is reflected by salaries far inferior to those paid to professional appraisers or even other municipal officials.

In some communities, the selection of assessors by election results in popularity contests rather than adequate selection through qualification. Short terms, lack of job security, an office held "at the pleasure" of a superior all contribute to possible influencing of individuals by political pressure. It is interesting to note that almost 50% of assessors in the United States serve terms of only two years, and about one fifth serve one year terms.

Part time assessors, according to the previously mentioned reports, represent the large majority, though it is generally agreed that more efficient work would result from full time assignments.

Lack of coordination between the assessors and other departments, and in extreme cases, even a lack of cooperation, is also blamed for many shortcomings. This factor is the one in which the administrator or manager is really involved, as the supervision of departmental operations is one of their main responsibilities.

The Assessment function, to be efficient, should be part of the Department of Finance, and under the general administrative supervision of the Director of Finance. Technical supervision, or guidelines on how to perform the assessment function, are contained in State and County regulations, as modified by Court decisions.

Close coordination between the Assessors and other departments is indispensable, and easily achieved if centralized authority is available and interested.

Example of such a coordinated operation would require volumes, but some of the basic areas of cooperation are self-evident.

The Tax Collector's office is probably the one agency most closely related to the Assessors. Perhaps the most salient

(Continued on Page 9)

## TAX BOOKS

SHEETS - INDEXES

EXEMPTION FORMS

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# Another County Heard From. . . .

## Bergen

Informative programs are bringing attendance records to the Bergen County Association of Assessors. The March meeting heard William I. Bates of the Cleminshaw Company discuss land values in mass appraisal, and in April Joseph Rubenstein, MAI, CAE, SRA, of the Realty Appraisal Co. discussed mass appraisal techniques.

May 8, at the Bergen Mall marked the start of a series of programs of the Bergen County Chamber of Commerce, "Plans into Action". The Bergen Chapter was slated to participate with Clarence Delgado and Russell Wilson presenting the Assessors' point of view as panel members. Other panel members included William R. Kingsley, Louis D'Agosto, John P. Keith and James R. Sutphen. The Bergen Annual Dinner meeting was set for May 17 at the Villa Esposito.

\* \* \*

## Hunterdon

The Town of Clinton is updating its tax map with Associated Surveys making their revaluation this year. The governing body abolished household personality assessment beginning in 1963.

\* \* \*

## Mercer

Mercer County Assessors meet monthly, usually with host chores undertaken by a different municipality. Mercer is home county for Princeton Township, one of the pioneers in responding to the Supreme Court mandate requiring 100 percent assessments. They are justifiably proud of their charter membership in a pretty exclusive club. But they are now looking forward to lots of new members. With the further delay in Chapter 51, it looks as though the constitution, the statutes, court decisions and the principles of equitable tax administration all point to 100 percent taxable values.

\* \* \*

## Middlesex

Well attended lively meetings of the Association of Municipal Assessors of Middlesex County revealed an interest in legislative goings-on. Sharply split on the postponement of Chapter 51, with the majority in favor of delay, Middlesex Assessors were overwhelmingly in favor of the provisions related to County Ratio. Opinions of those in favor of delay ranged from "too tough on business, especially the small proprietorship," to

"a give-away of 75% of revenue from inventory as well as raw material etc.," with many feeling their "staffs and facilities inadequate to handle the extra work load." In other legislative matters, there was near unanimous support for a fixed benefit on personal exemptions, the \$50-\$80 level being the most popular.

\* \* \*

## Morris

Sydney E. Margolin of Morristown has been appointed to the Governor's Advisory Committee on Taxation to assist the State Tax Policy Commission in its comprehensive re-examination of state and local tax structure. Hearings started in Trenton on April 25.

The annual dinner meeting of the Morris County Assessors Association will take place on Wednesday May 23, at 8:15 P.M. at Larison Farms, Chester. Assessors and municipal officials are invited. The speaker at this well attended annual affair will be announced.

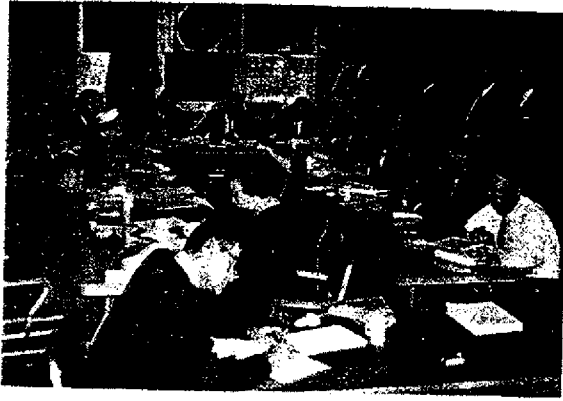
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## Passaic

Passaic County Assessors honored Wayne Assessor Frank Osborne with a testimonial dinner

*Continued on Page 12*

## The SMA Test-Takers



Above are candid photographs of activity at the first examination for qualification in the newly-organized Society of Municipal Assessors. The test was given on April 14 at Rutgers University with 16 assessors from throughout the state participating.

## 16 Take SMA Examination Committee Studies Results

Sixteen candidates sat for the first examination given by the newly formed Society of Municipal Assessors at Rutgers University on April 14.

The hopefuls' long effort began at 10 A.M. A short break for coffee and sandwiches was the only recess before the scheduled completion time of 4 P.M., which came all too soon for many. Numbers were assigned to each set of questions and became the only identification appearing on the answer sheets, so that those who mark the papers will not know whose work they are grading. The 80 questions which comprised the test were weighted from one to five points for a total of 300.

According to Russell Wilson, Chairman of the Admissions Committee, a thorough study of the results will be made before setting a firm policy as to passing grade. He pointed out that the committee had not the opportunity to time the writing of the answers, so that the allotted time may have been too short.

In order to compete the requirements for admission to the Society, candidates must also submit two narrative appraisals, one residential and one commercial or industrial. If attained, membership in this professional society will certainly be no empty honor.

Chapter 51 of the Laws of 1960 as regards personal property assessments, and wishes to go on record as favoring the broad principles embodied in this law. Our study indicates that the provisions of this act are fair, uniform and equitable. It eliminates the threat of "tax lightning" which in the past has been an ever-present threat to the business community of New Jersey; it provides for the complete exemption of raw materials which is taxable at 100% of value under the present law; it taxes inventory at the low rate of 25% of the assessment upon machinery and equipment, and in general affords all assessors an opportunity to deal with a difficult situation upon a more reasonable and workable basis. Ad valorem assessing of tangible personal property is not in itself objectionable. The difficulty in the past has been due to the impossibility of proper administration.

In dealing with this subject, we should not overlook what is probably one of the most important considerations. It is common knowledge that the flexibility of the present personal property tax law has been used as the basis for unfair competition among various taxing districts. We all know that it is common practice to attract industry upon the

*Continued on Page 10*

## Haines Addresses

*(Continued from Page 3)*

under the archaic and unmanageable law which has been in effect for so many years heretofore.

Assessing problems in this regard have been compounded by the recent decision of our Appellate Division in the case of Passaic vs Botany Mills, Inc., in which it was held that tangible personal property must be assessed at the same common level as real estate. Thus, this decision presents an additional problem which assessors must cope with in 1963.

Accepting as we must the conclusion that the present tax laws for the assessment of tangible personal property are unworkable, and in the absence of substitute legislation, none of which has yet been introduced, our Association opposes any further postponement of the provisions of

## 9th Annual Conclave To Be Held At Rutgers

Rutgers' Bureau of Government Research has mailed applications for participation in the Ninth Annual Conference for Assessing Officers, with the details of the program, to each Assessor in the State.

The Conference Planning Committee of your State Association developed this program with the cooperation of Dr. Ernest Reoch and Ray Bodnar of the University and Jim Pierson and Owen Carney of the L.P.T.B.

Among the new features of the P.M.A. I and P.M.A. II courses will be the intro-

### Expanded Duties *(Continued from Page 1)*

is the effect recent court decisions have had and will continue to have on our work. Not only have certain taxing districts, but entire counties have had to change assessment ratios, etc. in compliance with court edicts. It's very possible in the absence of new legislation all of us will be required to do likewise.

What does all of this point up to? It means that we, as Assessors, have got to be on guard constantly, not only insofar as our own work is concerned, but also looking out for our municipalities, our property owners and the taxpayers in general; seeing to it that each receives fair and equal consideration so that one classification does not get preferential treatment at the expense of another.

What can the Assessor do about this? Individually he can't do much but through an organization his voice can be heard. This is why we are striving to build up our Association. While we have active members from every county of the State and eleven chartered county organizations, we would like to see an active Association in every county and all of these chartered by the State Association. In the meantime, elsewhere in this Bulletin is reproduced an application for individual membership. Those who haven't are urged to become members of our State Association so that we can present a united front in your behalf.

duction of the New Handbook for New Jersey Assessors. The Conference Program will undertake to study the significance of the abstract of ratables, coefficient of dispersion as computed from sales analysis figures, and neighborhood trends. The new feature here will be the liberal use of the round table conference method in order to pin point problems and exchange experience and knowledge in their solution after a formal presentation of the subject.

With the assessment of personal property still in limbo, assessors from all three sections of the conference will be eager to hear the State level views of William Kingsley, Director of the Division of Taxation, and of Theodore Botter, Assistant Attorney General.

This will be the topic for one of the combined sessions shared by all three sections of the Conference. Great interest is also anticipated in the augury of

*Continued on Page 9*

## associated surveys



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## Co-Operation, Coordination

*Continued from Page 5*

factor is the timely preparation of assessment rolls, to be ready for the billing periods. Mutual clearance of information, common use of mechanical equipment, pooling of personnel resources when needed, are all very feasible, the two activities being so closely related as to almost overlap. Indeed, it may even be the best policy to combine some of the records and billing operations to take full advantage of available equipment.

The Administrator, being responsible for budget preparation, depends on timely data from the Assessors, especially in regard to gains or losses in ratables which may influence the appropriations through efforts to hold tax rates stable. Due to the budget time table, it is imperative that this information be available as soon as possible after October 1. In turn, the Administrator being responsible for personnel and purchasing, as well as setting up procedures and operating policies, can be called on by the Assessors for assistance in any number of instances.

Discovery of assessable property, a difficult problem in growing communities, can be made considerably easier through coordination: with the Building Inspector, as to building permits and certificates of occupancy issued, copies of which should be given the Assessors; with the Engineer and Planning officials as to subdivisions, special permits, etc. with the Industrial Commissioner as to incoming industries; with the Fire Department as to reduced values caused by fires; and with Public Works as to existing and impending improvements.

In turn, the Assessor, through his constant inspection trips can be of extreme assistance to other departments by noticing and reporting deficiencies, hazards, complaints he may pick up from property owners and so on. The detailed information contained on tax maps, record cards and appraisal data can be of extreme interest to planning agencies, to eliminate duplication of effort, similar surveys being made by both. The Assessor, being an expert on property values, should be

consulted as to the possible effect of projected zoning changes, new roadways, changes in traffic patterns or any other proposed action that may effect existing values, as well as future construction.

The Department of Law's importance in the Assessor's work is too obvious to be discussed. Suffice is to say that many cases of litigation could be avoided if the opinion of legal counsel is obtained before actions that are borderline cases or legally doubtful are taken.

These are only a few instances of desirable relationships between the assessors and other departments, and the writer's view point is based upon an administrator or manager form of government. It is more than likely, however, that the same principles would apply to any municipality, though they may be easier to apply in a situation where centralized authority is provided by charter or otherwise.

The one thing to remember, in any event, is that no governmental agency can function efficiently if its various departments have ivory towers of their own, and while it is desirable, for the sake of continuity and uniformity to have assessing policies decided at a higher level, the actual daily work of all concerned can be made considerably easier through organized coordination and a spirit of cooperation. This, in turn, will have a favorable influence on public relations, on economy, and on an effective approach to sound management.

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## 9th Annual Conclave

*Continued from Page 8*

former State Treasurer Aaron Neeld regarding "The Future of the Municipal Assessor in New Jersey," and in the observations of Associate Professor of Economics, Dr. Morris Beck of Rutgers, on "The Effect of Land Use on Property Taxation," which are also combined sessions.

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## Haines Addresses

*Continued from Page 7*

promise of preferential tax treatment. This practice is not only in violation of law, but causes business to ignore the natural advantages of a taxing district in favor of such preferential tax treatment. We deem it intolerable to continue assessing personal property under such conditions.

However, in the final analysis no assessment system is better than its administration. For many years our association has advocated more stringent qualifications and adequate training for assessors. In keeping with this objective, for the past 8 years, we have, in conjunction with Rutgers University, conducted an annual in-service training course. Each year, approximately 200 assessors spend a week on campus at Rutgers University pursuing an intensive program of lectures and case studies. All of this is designed to give New Jersey more efficient assessors. In addition, courses in assessment administration and appraisal are offered under the auspices of Rutgers University in various parts of the State, all of which are open to and are attended by assessors. Moreover, within our association we have recently organized the Society of Municipal Assessors, in which membership is restricted to assessors who are successful in passing a difficult examination. We propose that those assessors who receive the coveted symbol of membership (S.M.A.) shall be thoroughly qualified in all branches of assessment administration.

We feel that the time has now arrived where the State

of New Jersey should recognize the need for trained, professional assessors, and in keeping with this objective limit the appointment or election of future assessors to those who establish their qualifications by standards to be established by law. These standards should include passing a comprehensive examination supervised by a new state agency to be created by law. This agency should be composed of experienced members of the assessing profession to be appointed by the Governor, and their duties should be principally to examine, license and supervise qualified assessors. Such a program will supply a reservoir of competent assessors who will be available for future service.

As an integral part of this program, legislative provision should be made for joint or regional assessing districts, in order to permit two or more of our smaller taxing districts to jointly obtain the services of a licensed assessor at a cost consistent with their resources. In this connection we recommend the adoption of legislation substantially in accord with A744 (1961), introduced in last year's legislature by Assemblyman Matthews.

Time limitations do not permit me at this time to discuss several other assessment problems worthy of your attention. I have been directed by our Executive Committee to request an opportunity for a small group of us to meet with your commission or representatives at some time in the future in order to discuss in greater detail problems and suggestions directly related to assessment administration. We shall appreciate favorable action in this regard as soon as possible.

## A Reader Dissents

April 20, 1962

Municipal Assessors Association  
c/o Norman Harvey  
Box 909  
Plainfield, N. J.

Much has been written and said, pro and con, about the postponement of Chapter 51, delayment of the method of assessing business personal property.

Among those taking issue, according to daily newspapers, was the New Jersey Municipal Assessors Association, which according to newspaper reports, wrote each state senator asking that effectiveness of the bill be not delayed. In other words, the Municipal Assessors Association asked for passage of the bill.

Not as secretary of the Passaic County Assessors Association, but as an individual assessor, I would like to know who authorized this stand. As a member of the Association I was not consulted and neither was our county organization.

It would seem to me that this was the opinion of a few men who used the State Association as a tool of pressure to gain their own ends.

I feel certain, and again I am speaking only for myself, that if every member of the Passaic County Assessors Association had been polled individually the majority would have opposed the stand taken by the State Association. However, we were not polled---we were not asked our opinions.

If the State Association acts in a high-handed manner such as this it certainly will lose its appeal to the individual assessor.

No doubt many more bills will come before the assembly or senate, dealing with assessors, assessments, tenure, etc. Should the State Association desire to take a stand on any of these bills, I suggest that it take a stand popular with its members. This can only be done by gaining opinions of either individual assessors or county associations.

Should the State Association fail to do this, it will no doubt lose many memberships, starting with mine.

Cordially,  
Bert Nawyn,  
Prospect Park Assessor.

## N.J. To Host IACC

(Continued from Page 2)

in the assessment profession.

To elevate the qualification standards of assessment personnel.

To make the general public conscious of the importance of assessment work, its vital role in local government finance, and the high degree of skill and knowledge which must be possessed before the assessment task can be performed properly.

To obtain for the assessing officer the prestige and respect which the position rightfully deserves.

To study continually all aspects of assessment work, so that all factors that will contribute to greater efficiency will be discovered and made known to the profession.

To cooperate with other public or private agencies who are sincerely interested in the improvement of assessment administration.

To encourage justice and equity in the

apportionment of the tax burden.

If you desire to become a member of the International Association of Assessing Officers contact Miss Margaret Jeffers, State Chairman, City Hall, Room 11, Jersey City, N.J. The annual dues for regular members is \$20. All N.J. Assessors and Board Members are eligible for Regular Membership.

## Editorial Comment

(Continued from Page 4)

convinced that the use of comprehensive return forms would effect a substantial increase in the taxes of their principals, whether justified or not. It is convenient, therefore, to treat the return forms as a means to levy a "new" tax, imposing a burden beyond that which is fair, on all of business, not alone on those who have enjoyed an inequitable favorable position at the expense of other taxpayers.

The Legislature, in its wisdom, may elect to amend the constitutional provision for taxation at the same standard of value. This may come about as a result of a recommendation of the State Tax Policy Commission or as the result of the direct pressure of business taxpayers contending that the administration of a law never allowed to take effect has not worked. However, the lawmakers now know that those who advocate delay or repeal of effective administration are advocating, not equalization, but abatement or elimination of the tax itself.

With this in mind, responsible Legislators will question the wisdom of reducing the tax base in the midst of a drive for "broad base" taxes. They will need to consider the basic issue; should a dollar of value invested in machinery and equipment, or a quarter invested in stock in trade bear less burden than a dollar of value invested in a home?

If assessors could be sure the decision was made on the core issue, instead of the exaggerations and distortions beclouding that issue, it might be a welcome relief to get rid of a difficult part of an increasingly complex and demanding job.

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## Another County Heard From...

(Continued from Page 6)

held at the Cedar Cliff Restaurant, Haledon, April 26. Frank served the Association for two years as president during which time the county association gained in knowledge and became a more effective organization in the community. Guest speaker at the dinner was Dr. Ernest Reock, Director of the Bureau of Government Research, Rutgers University.

\* \* \*

### Somerset

Somerset County Assessors Association meets on the third Wednesday in the months of January, April, June and September.

\* \* \*

### Union

Spring meetings of the Association of Municipal Assessors of Union County were primarily devoted to discussion of Chapter 51.

Very strong feeling against any further delay in the implementation of the law prompted communication with the Legislature to this effect. The annual dinner meeting for election of officers is slated for May 24. All 21 Union municipalities are represented among their 54 members.

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DUES \$3.00 Mail To: Miss Margaret Jeffers, Sec'y.  
Assn. of Municipal Assessors of N.J.  
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