

New Jersey

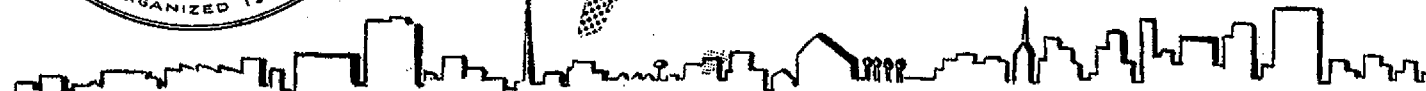


Assessors

Bulletin



AFFILIATES



VOL. I No. 3

Association of Municipal Assessors of New Jersey

AUGUST, 1962

The Second Switz Case

by Leo Rosenblum

On June 25, 1962 the New Jersey Supreme Court decided *Switz v. Kingsley*, in which case the constitutionality of Chapter 51 of the Laws of 1960 was directly attacked. In an opinion by Chief Justice Weintraub the provision of section 23 which states the assessment of acreage actively devoted to agricultural use "shall not be deemed to include prospective value for subdivisions or non-agricultural use" was declared to be violative of the State constitution and therefore invalid. In all other respects Chapter 51 was held to be constitutional.

However, the court's reasoning with respect to the impact of Chapter 51 upon veterans' exemptions is bound to have repercussions which will ultimately affect every taxing district which assesses at a common level below 100% of true value.

Chapter 51 provides that the taxable value of real estate shall be that percentage of true value which each county board of taxation may establish. The permissive percentages are in multiples of ten from 20 to 100 per cent. Among other things, Mrs. Switz argued that the use of such varying percentages either diluted or increased the value of veterans' exemptions, thereby destroying their uniformity. The following illustration should provide a clear understanding of this position:

In District A the ratio is 50% and the tax rate \$10 per hundred. In District B the ratio is 100% and the tax rate \$5. Assume in each district that a veteran owns a home having a full

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LEO ROSENBLUM

Leo Rosenblum, counsel to the Executive Committee of A.M.A.N.J., long time friend of Assessors, and one of the most prominent tax attorneys in the State, reviewing the decision of the Supreme Court in the challenge of Chapter 51 of the Laws of 1960 by Mrs. Switz, found a little noted part of that decision of great significance to Assessors. Mr. Rosenblum prepared a statement for the Bulletin pointing up the implications of this facet of the decision.

THE SECOND SWITZ CASE

(Continued From Page One)

true value of \$10,000. In District A the assessment is \$5,000 less the exemption of \$500, for a net assessment of \$4,500 and a tax bill of \$450. In District B the assessment is \$10,000 less \$500, or a net assessment of \$9,500. At a \$5 tax rate the tax bill is \$475. Thus, in District B the veteran pays \$25 more in taxes than he would pay in District A, merely because the selected ratio is 100% instead of 50%. The lower the selected ratio, the greater the differential. This among other things, the Supreme Court was told, renders unconstitutional that section of Chapter 51 which permits the selection by county tax boards of varying real estate assessment ratios.

In rejecting this contention, Chief Justice Weintraub made these significant observations:

"This is an inaccurate view of the Constitution and Chapter 51. The Constitution provides that the exemption shall not be 'altered'. The Legislature can neither enhance nor reduce the worth of the exemption. It cannot, by the use, let us say, of 10% of the standard of value, enlarge the exemption to \$5,000, nor by the use of 200%, cut it to \$250. If the Legislature provides for taxation on a percentage other than 100% of value, then the first \$500 of value is excluded from the true value of a veteran's property and the remainder is subjected to the percentage which the statute prescribes. Thus if a veteran's property is worth \$10,000, the sum of \$500 is first deducted, leaving \$9,500 to be treated in the same way as the property of a non-veteran. Nothing in Chapter 51 speaks to the contrary. Hence the value of the exemption remains constant throughout the State, notwithstanding differences in the percentages as among the several counties."

This logic leads to the inevitable conclusion that the court will not permit the use of fractional assessment ratios to vary the value of veterans' exemptions. Manifestly, if the Legislature cannot enhance or reduce the value of the exemption because of constitutional limitations, the assessors are similarly prohibited. This being so, we must face up to the fact that present assessment practices in less than 100% assessment districts, as shown by the foregoing illustration, do enhance or reduce the value of the exemption. In short, current assessment practices accomplish a result which the court says is in violation of the Constitution.

This being so, we can anticipate future administrative and judicial action to restore the equality of the value of the exemption throughout the State. The precise form that such action will take is problematical. It may emerge as a directive to assessors by the Director of the Divi-

sion of Taxation. It may take the form of a court action to compel one or more assessors to treat with veteran and senior citizen exemptions so as to accommodate the court's reasoning. It may arise in proceedings before county tax boards or the Division of Tax Appeals. Irrespective of the precise procedure, it probably will seek to eliminate the inequity shown in the above illustration by adjusting the amount of the veteran's exemption to reflect a deduction of \$500 from the "true value" rather than "assessed value."

For example, assuming the same set of facts set forth in the illustration referred to, in District A (50% common level) the true value is \$10,000. By deducting from this the exemption of \$500, the net true value is \$9,500. 50% of this produces a net assessment of \$4,750, which, when multiplied by the \$10 tax rate, results in a tax bill of \$475. In District B, (100% common level) the net assessment is likewise \$9,500, which, when multiplied by the rate of \$5 produces the identical tax bill of \$475. Exactly the same result is achieved mathematically by allowing the exemption at the same ratio as the common level. Thus, in District A, an exemption of \$250 would be deducted from \$5,000, producing the same net assessment of \$4,750. The latter method is possibly the simplest from the administrative viewpoint. Either method achieves the same degree of equality because the result is the same as if each assessment were equalized at 100% before applying the exemption.

In any event, Chief Justice Weintraub has made it crystal clear that a veteran, and for that matter a senior citizen, is not to receive an undue advantage or be penalized merely by the circumstance that his taxing district assesses at a different ratio than others. This being so, assessors should be alert to the implications of the second Switz case, for the principles set forth in the opinion will have an important impact upon most of the taxing districts of the State.

All Out For The Outing!

The date set for what has become an eagerly anticipated annual affair is September 13th. On this date Assessors will gather for an Outing. The place for all the doings is the Manasquan Country Club. The doings will consist of fishing, golfing, and/or nothing-doing in good company, followed by real relaxation at dinner. Clarence Delgado, of Ridgewood, is the man to check for complete details and reservations. Call Del and arrange for a day off from the cares and trials of the daily grind.

Sanborn Maps Can Be Useful To Assessors

Even with an accurate up to date tax map, showing the size and location of each parcel of land in his district, an Assessor will tell you that his job of finding and appraising taxable property has only begun. The size, type, character and quality of improvements to the land remains to be 'found'. Revaluation programs and a complete set of property description cards supply most of the details in this category. But a map which graphically showed these improvements in relation to each other would be a valuable asset. The full time assessor with a scheduled reinspection program would find such a record helpful in supplementing his own or his assistants direct observations, but for the part time man or board member it is almost a practical necessity.

A member of the County Board of Taxation in Hudson states that such maps are in wide use in that County. In most municipalities, maps are available on a subscription basis which are the type used by insurance firms. The service is furnished by the Sanborn Map Co., Inc., 85 John Street, New York, 38, N. Y. In the Sanborn Atlas for any city, the following information is covered:

Index sheet showing street locations, sections covered by individual maps.

Street names and property numbers.

Lots and other property lines.

Dimensions of main and auxiliary buildings located on the property.

Uses of main and auxiliary buildings (and open spaces where used for parking, storage, etc.)

Type of construction of buildings (brick, cement block, frame, veneer, etc.) and details on character of roofs, floors, internal construction.

For commercial and industrial buildings, wall and roof openings, location of stairs, airshafts, elevator shafts, and nature of internal fire protection devices and fire alarms.

Location and size of water pipes in public distribution system and in major private distribution systems.

Location of alarm systems and hydrants etc.

In an article written for "The Municipal South", Frederick H. Bair of the Florida Planning & Zoning Association reports the use of these maps by Boards of Adjustment as well as School Boards, Street Departments, Fire Departments and Planning and Zoning Commissions. About once a year the Sanborn Map is revised and brought up to date by field men who check their territory for new buildings of all types, additions to existing buildings, changes in the use of buildings, building demolitions, changes in nonstructural commercial and industrial uses, and changes of house numbers and street names.

Court Decision Prompts Action By Director Of Division Of Taxation

Representatives of the State's assessors met as an advisory committee with Director Kingsley, representatives of the collectors, the Attorney General's Office, the Bureau of Local Government and the Local Property Tax Bureau in Trenton on August 16th. The subject under discussion was the 2nd Switz decision as discussed above by Leo Rosenblum, and the mechanical problems in preparing the tax lists for 1963 growing out of the implications of the decision.

The Director sought guidance from the committee, anticipating that the promulgation of any directive pursuant to the Chief Justice's opinion needed to be both timely and practical for orderly administration. The Director expressed satisfaction with the cooperative spirit of those present. The discussion placed much emphasis on the need for prompt and comprehensive instruction for assessors, collectors, and tax administrators, accompanied by an effective program of public relations to education taxpayers directly affected.

With due regard for the physical limitations of equipment commonly used in the preparation of the tax lists, pointed out to him by the committee, Mr. Kingsley promised early action to meet these needs. He requested a brief period be allowed without local publicity, for further study and the opportunity to advise the State Administration of developments.

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EDITORIAL COMMENT

THE NEW MASTHEAD

It was the wish of the Executive Board of your State Association that the emblem of the New Jersey Assessors appear on our Bulletin along with those of our affiliates, the International Association of Assessing Officers and the New Jersey League of Municipalities. Your Editor found at the time of publication of the first issue that we had a seal but no emblem. Through the courtesy and talent of Mayor Robert Baldwin of South Plainfield, an advertising consultant and professional artist, an emblem was created. In the original version the Mayor exposed his feelings by giving us a vulture. When he relented and made it an eagle we were hearty in our approbation and duly appreciative. We are proud to present it to you for the first time in the masthead of this issue. We hope you like it as much as we do.

Thank you, Mayor Baldwin!

NEW RETURN FORM

The form for return of tangible personal property being recommended by the State Association has been sent to all Assessors accompanied by a letter from President Marriott Haines. It has been approved for use by Director William Kingsley of the Division of Taxation, Department of the Treasury. Much thought and effort went into its preparation. Within the wide latitude the law allows in requesting or requiring the submission of information by the taxpayer concerning the value of personal property, this form is manifestly a compromise between the harshest and the most liberal that could be devised. Many who reviewed the preliminary version at the Rutgers Conference found it eminently satisfactory. While obviously not the answer to all personal property assessment problems, it was judged adequate as an interim implement for 1963, and beyond that if necessary.

Most Assessors welcomed it as the answer to a long felt need and as a reasonable substitute for the controversial forms promulgated under Chapter 51. A frequently heard comment was the expressed hope that on appeal, County Boards

and the Division of Tax Appeals would let the failure to file weigh heavily against an appellant.

This effort marks a milestone in that for the first time the State Association is attempting through its own initiative to promote uniformity with a specific recommendation. It would be difficult to find a more contentious area in which to venture. But in the absence of effective legislation or direction by supervisory agencies, there is probably no area in which action is more necessary. Wide support of the recommendation will be bound to increase the stature of each Assessor, his County Chapter and the State Association in providing the means for a business-like uniform approach under existing statutes to a complex class of ratables.

THINK!

Assessors who are normal in all respects except for their profession, are finding it increasingly difficult to retain an objective attitude about tax legislation. While they are primarily concerned with the administrative function of their office as they face the problems generated by new legislation or court decisions, as local public officials, at least in the smaller municipalities, they have a close, almost personal, relationship with the taxpayer. This frequently inspires objection to or approval of the effects of the law besides a reaction to the practicality of its administration.

There can be no question of the right, if not duty, to inform the legislature or duly constituted study groups regarding the technical aspects of administration growing out of proposed legislation or brought about by court decisions which point up the need for remedial legislation. In this regard there should be near unanimity of opinion and suitable action by the Association through its Executive Committee.

On the other hand, in the area of opinion on the merit or intent of legislative proposals, as an organized group, Assessors should remain uncommitted. This will not be easy. Many citizens, as well as municipal governing bodies, county officials, school men and even state legislators sometimes look for guidance to the local Assessor in tax matters. As an individual, a factual analysis of the local effect of a proposed law should be

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"As Others See Us"

The Future Of The Municipal Assessor In New Jersey

by AARON NEELD

Over the past 30 years last rites have been said over the property tax many times, but the burial is still far from complete. Notwithstanding the adoption of several types of non-property taxes by many counties, cities and towns across the country the fact is that the property tax still provides 86% of all local tax revenue on the national basis. And we are all too well aware of the fact that in New Jersey over 90% of all local tax revenue is raised through the property tax. Equally clear is the fact that the property tax comprises two-thirds of the total State-Local tax burden. No other state depends upon this revenue source to such an extent.

Growth of the property tax in New Jersey during the past 12 years has been phenomenal. In face of the "No new tax" programs of both parties for several years, the property tax has shown an annual growth during this 12 year period of better than \$50 million, with a \$72 million increase in 1962 over 1961.

Net valuation taxable in 1950 was \$5,944 millions. This moved to \$10,259 million in 1961 — an increase of \$4,315 million or 72%.

I mention these things to emphasize the point that the assessor is a mighty important official in local government; that his duties and responsibilities are building up rapidly and that there should be greater recognition of the importance of his office.

The local assessor is the public servant who must perform all of these tasks and discharge all of these responsibilities, albeit with varying degrees of skill, devotion and thoroughness. We are always quick to criticize the assessor for his many shortcomings and in many cases for his downright incompetence. It would be well if we spent a little more time counting our blessings in this area, including as one the fact that we are most fortunate in having our share of highly competent property tax administrators and as another the fact that we have several associations in the State which are vitally interested in the welfare of the assessor and have made available to him study courses and institutes over the years that he might improve his competence.

I well remember the first assessors' class at Stevens Institute some 10 years ago and have long since realized that it was the beginning of in-service training courses and summer conferences which have endured through the years to provide training opportunities for nearly 2,000 enrollees.

Of more recent vintage are the certification programs of the New Jersey Association of Municipal Assessors and the International Association of Assessing Officers, under which candidates after intensive study and examination, if successful, are entitled to the designations of S.M.A. (Society of Municipal Assessors) and C.A.E. (Certified Assessment Evaluator). But all of these programs, while of course highly desirable, cannot provide the complete answer to the administration problem in the property tax field.

It is quite generally recognized that the prop-

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About The Author

The feature titled "The Future of the Municipal Assessor in New Jersey" is taken from an address to a combined session at the Rutgers Conference held the week of June 18th on the Douglass Campus in New Brunswick. The speaker, Aaron Neeld, has the background to speak



AARON NEELD

most authoritatively on the subject. The period during which Mr. Neeld was first Deputy Director, then Director of the Division of Taxation, and then Treasurer of the State was the period which saw the most significant changes in the field of property taxation in the State's history take place.

The decision in the first Switz case, the breakthrough which gave rise to many subsequent challenges of the status quo, and responsible for much of the decisional law since, was handed down during this period. Prior to that, this Association took a new lease on life and in 1951 in-service training courses were initiated. The Local Property Tax Bureau came into existence in January of 1953. Chapter 86 of the laws of 1954 made mandatory, for the apportionment of school aid, the gathering of data by the Director to determine the ratios of assessed to true value for certifications to the Commissioner of Education. The Assessors' Law Manual was published in 1954. The Real Property Appraisal Manual was introduced in 1955. The City of Passaic vs. Passaic County Board made district equalization for county tax purposes a must. The tremendous impact of these events and others were felt when Mr. Neeld was closely and directly associated with the Assessors of New Jersey. Mr. Neeld certainly knows where we have been, and probably has a good idea of how we stand now. It is more than likely he knows where we're going, — if anyone does.

Committee Laying Plans For Annual League Meeting

Plans are being formulated for the conference sessions and annual meeting of the Association of Municipal Assessors of New Jersey in Atlantic City. The program is arranged in conjunction with the 47th Conference of the New Jersey State League of Municipalities scheduled for November 13th - 17th. The first meeting of the planning committee was held in Jersey City on July 11th.

Among the items slated for the Annual Meeting agenda are the recognition of newly chartered County Chapters, presently numbering sixteen, and the presentation of Society of Municipal Assessors (SMA) certificates to successful candidates.

The sessions will include discussion of legislative and judicial developments in which Assessors have indicated a need for authoritative interpretations. To supplement the exchange of ideas in the free time "bull sessions" so typical of the Conference, the committee is planning another Round Table clinic, similar to last year's highly successful program. Particularly qualified or experienced moderators will preside at each table, assigned specific areas in which they may be helpful. Assessors and their staffs will be free to consult at any one or more tables. Although otherwise experienced, they find these consultations of great assistance in dealing with new and unfamiliar aspects of their jobs.

The Committee, headed by George Linger, Assessor of South Plainfield, Vice President of the State Association, is now engaged in working out the details and coordinating the activities with the League.

Claire M. Young, Assessor of Tenafly, is enthusiastically shaping up plans for an Assessors' booth on the mezzanine exhibit floor of the Haddon Hall. County Chapters and Associations will be called upon to help in this important public relations effort. According to Mrs. Young there are few ways better to get the "message" across to Mayors and members of governing bodies, especially to Finance Chairmen or Budget Directors!

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Future of Municipal Assessor

(Continued From Page Five)

erty tax is the most difficult of all taxes to administer. A high degree of technical competence, of administrative skill, and of diplomacy is required to adequately discharge the responsibilities of the Assessor's office. I am not going to dwell on the many prerequisites to a good tax roll. You, after years of experience and many trips to the winter classes and the summer conferences, know them far better than I. But I do mention the fact that far too many of the more than 900 local assessors have not availed themselves of the educational programs which have been provided; that the annual turnover in the office of assessor, because he must live with the political axe, works against the effectiveness of the educational programs; and that efficient property tax administration on a state-wide basis is impossible as long as we are plagued with a large number of taxing jurisdictions which are entirely too small to support a capable, full-time assessor.

There is general agreement on what is needed if we are to have good property tax administration, but there are several proposals on how to attain the desired objectives.

First, the taxing district must be sufficiently large to justify full use of a competent staff and modern equipment. Second, the technical staff should be certified by responsible authority as having the required training, experience and administrative skill to handle the many difficult duties of the Assessor's office.

Many years ago the N.A.A.O. set this standard for district size which seems to be reasonable:

"The local assessment district should be large enough in area and taxable resources to permit the employment of one full-time assessor and at least one assistant."

The Commission on State Tax Policy back in 1953 suggested that the best way to meet this standard was to establish county taxing districts.

Governor Meyner in his 7th Annual Message to the Legislature suggested the use of county or joint municipal assessment districts.

The only effort, as far as I am aware, to obtain legislation on the subject in New Jersey was by Assembly Bill No. 744, Legislative Session of 1961. Under this measure two or more municipalities would be authorized by ordinances to agree upon the establishment of the office of joint municipal tax assessor to administer property taxes within the respective taxing districts. The Bill was not adopted. Whether it would have accomplished its objective, if enacted, appears doubtful since it would be merely permissive

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LETTERS TO THE EDITOR

To The Editor:

Following the meeting with the Local Property Tax Bureau at Trenton on July 19, 1962, some random thoughts come to mind:

The overwhelming, constantly changing, usually confusing forms which the Local Property Tax Bureau is forced to turn out.

A need for simplification of the tax laws.

More and more requests for exemptions from more and more people and institutions.

The role of the assessor shifting from that of organized appraisal of property to surveyor of a multiplicity of forms promulgated by the Division and approved by the Director.

Don't sell the part-time assessor short — frequently he knows more about his district than many a full-time man.

Special congratulations to hard working capable Marriott Haines.

Regards,
Stuart Robson, Assessor
Princeton Township

To the Editor:

I wish to take exception to the article appearing in the May issue under the title "A READER DISSENTS".

The writer of that article agrees that much has been said both pro and con on the postponement of Chapter 51, as he puts it, on "the delayment of the method of assessing business personal property". He heard many of these discussions right in his own Passaic County Association. I do not recall that he "dissented" at any of these meetings.

Let me remind him that I was President of the Passaic County Assessors Association at the time of the action to which he objects, and as such represented Passaic County Assessors at most of the meetings of the State Executive Committee. It was my duty to report any actions or suggestions of the State Committee to my County Association. This was done. Also, Al Greene, who was then State President and a member of the local Association reported on the activities of the Executive Committee as well as any other information about Chapter 51 he may have learned between meetings. I would also state that my local Association had several speakers from time to time to keep us abreast of the progress.

To sum up, I will concede that the local Association did not agree to the letter on Chapter 51, but we did agree it was an improvement over the old system and a step forward that would aid the Assessor. The Passaic County Association concurred in the action of the Executive Committee knowing that they had worked long and hard over the past two years to bring our ideas to the powers that be. The writer stated that he is the Secretary of the Passaic County Association. It was he who kept the minutes of our meet-

ings. I wish he would search these records and find one single occasion where he disagreed with our action or was denied the opportunity to do so if he chose.

In any case, here in America where the right to object is guaranteed, this freedom goes hand in hand with the obligation to abide by the majority.

Frank E. Osborne
Past President
Passaic County Assessors Association

Editor's Note:

The letter, (not article) referred to above, from Mr. Nawyn of Prospect Park was printed verbatim at the insistence of Mr. Nawyn in the last issue. This was done, not because we agreed with his words or his attitude, but because he took the trouble to write. We feel that Mr. Osborne has adequately answered his complaint that he had not been consulted. However, we somehow get the feeling that Mr. Nawyn's unstated basis for objecting to the implementation of Chapter 51 is somewhat less than consistent with the highest principles of good assessing practice. We can think of no valid reason for an Assessor to favor further vacillation and temporizing. Anyway, we now have the postponement. (Continued On Page Eight)



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ANOTHER COUNTY HEARD FROM

BERGEN COUNTY

Only news from Bergen during the summer hiatus of a new Assessor in Hackensack. He is John Walsh, formerly from Peekskill, New York. It is understood that Mr. Walsh is a professional in both background and training. He is a member of the I.A.A.O., and held the position of Commissioner of Assessment and Taxation in Peekskill. The Bergen County Chapter of A.M.A.N.J. is looking forward to greeting him at the next meeting.

MIDDLESEX COUNTY

July meeting of the Middlesex County Chapter was devoted to a discussion of the pros and cons of recommending to the County Board the adoption of a county ratio. There was brief reference made to unit values for gas pumps, pipe lines, telephone equipment, etc., with discussion deferred pending report of personal property return form committee and unit value committee of the state association.

MERCER COUNTY

Meetings of the Mercer County Assessors Association are suspended for the summer. The next scheduled meeting will be in Hamilton Township on September 28th.

SOMERSET COUNTY

Somerset County Assessors Association has become one of the sixteen County organizations receiving a charter from the State Association. Formal presentation will take place in Atlantic City at the Annual Meeting.

A memorial resolution was presented by Somerset County President Joseph Church on the passing of Henry Petrone, member of the Board of Assessors in Manville. The resolution was a tribute to his devotion to duty as a municipal official and an expression of sympathy to his family.

PASSAIC COUNTY

Passaic County Assessors will hold their first meeting of the new season on Thursday, September 27. The Association meets the last Thursday of each month, in various municipalities. All Assessors of the County are members of the Association, and of the State Association.

President of the group is Albert Galik, Passaic Assessor; with Les Freeland of West Milford as vice-president; Bert Nawyn of Prospect Park is secretary and Clayton Schulster of Bloomingdale, treasurer. Passaic Assessors plan to honor one of their number each year as "Assessor of the Year." First to be so honored at a testimonial dinner was Haledon Assessor Horace C. Frignoca.

LETTERS TO THE EDITOR

(Continued From Page Seven)

ment whether we wanted it or not, and reform will not be any easier when it does come.

To President Haines c/o The Editor

Through the medium of this letter, may I commend you and your staff for the down to earth commentary of the New Jersey Assessors Bulletin. It is gratifying to learn that you people who are dedicated and mean so well to obtain uniformity, are still holding the line. I feel sure that some day all authorities on this subject, Chapter 51, will realize that by administering this law, we will get some semblance of uniformity and fair play to all concerned.

The Editorial Comment of May, Issue II, mentioned the pressure brought about by 15 corporations, which claimed their assessments would be four times as great, etc. I wonder if 15 other corporations in the same industries, who are assessed at the same level as real estate, would realize that as long as this condition exists, competitively they are at a disadvantage in producing their products?

Thank you for the Bulletin as it is very educational. I trust that you continue your good work.

Very truly yours,

Philip Gannuscio

Chief Assistant Assessor, Garfield, N. J.

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Advisory Committee Seeks Revision Of S. C. Income Forms

At a meeting held in early July in Trenton, Assessors met with William Kingsley, Director of the Division of Taxation, Sid Glaser and Alan Hart and Tom McGann of the Local Property Tax Bureau. On the agenda for discussion were:

1. Uniform Personal Property Return Forms.
2. Revised S. C. Application Form - 1962.
3. Simplification of the Annual Income Statement for 1963.
4. Uniform Detailed Schedule of Income Statement to supplement the Annual Income Statement.
5. Uniform unit values for items of personal property located throughout the State.

In addition to the above, Mr. Kingsley sought a consensus on Assembly Bill No. 136. As revised, this bill would change the \$5,000 parsonage exemption to \$25,000 (true value) on not more than two buildings. The Committee took an "all or nothing" view in this matter, recommending that the Governor be advised of the difficulty in obtaining uniformity of practice in administering the revised bill. It was felt that if the exemption were granted at all, it should be without limit as to amount, which were the terms of the original bill. This at least would diminish the tendency to evasion, reservation, and circumvention limiting the value would invite.

(According to the daily newspapers, as we go to press, Acting Governor Farley has signed into law A136, the revised version of the bill to which the committee objected.)

The advisory group was assured of the approval of the Director for the Personal Property Return Form prepared by a subcommittee of the Association, working with the Local Property Tax Bureau. It was emphasized that the chief value of the proposed form lay in the opportunity for uniform treatment it affords. After careful review the form was unanimously approved by the Advisory Committee.

Discussion of Senior Citizens Forms centered on the proposed Annual Income Statement. There was criticism of the version promulgated earlier, distributed to all Assessors and discussed at the Rutgers Conference. Many felt that as a routine check of income, unlikely to change radically at the time of life of senior citizens, the form was too complex. It would likely cause unnecessary worry and annoyance to the beneficiaries who

would visit the Assessor in large numbers, seeking explanation and reassurance. Simplification was in order. Mr. Kingsley and Mr. Glaser pointed out that the features objected to by Assessors were included primarily as a protection for the Assessor. However it was conceded that this protection might only be needed in borderline cases which the Assessor would be aware of in most municipalities. In a concrete example of the cooperation the Advisory Committee was created to foster, the Director agreed to promulgate an alternate simplified form. Assessors should have received samples of each. The use of one or the other is mandatory, but the choice between them is at the discretion of the local Assessor.

A supplementary detailed schedule of income, also to be used at the discretion of the Assessor either on an original application or on an annual statement when it is felt the income has not been reported accurately or completely, was approved.

In the matter of unit values, the Association committee studying costs presented by Bell Telephone was enlarged and asked to continue their work.

Editorial Comment

(Continued From Page Four)

given at every opportunity. It's part of the job. But objection to or approval of the effect or the intended objective is the responsibility of others, and the final decision must rest with the Legislature, the Governor or the people themselves. All we should be called upon to do as Assessors is to furnish the background enabling them to make the decision intelligently. Certainly, debating matters of purely legislative policy in our Association and in its Chapters can only be a divisive influence. We must keep in mind the goals which bring us together.

If we are to raise our professional standards, if we are to have our voices heard with growing respect, if the Association is to help obtain for us the prestige to which our office is entitled, we must draw the rather fine distinction between seeking and supporting legislation which will enable us to do a better job and taking sides in purely philosophic issues.

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Future of Municipal Assessor

(Continued From Page Six)

legislation and experience seems to tell us the municipalities are inclined to move slowly unless the legislation provides an incentive or a penalty.

Perhaps some thought should be given to legislation which would provide for assessment at the county level with exceptions for those large taxing districts and the small districts which by consolidation can meet at least the minimum size standard, as may elect not to come under county assessor jurisdiction. Such legislation would require a delayed effective date of at least two years, to afford all districts full opportunity to make their choice and take the necessary merger action should they elect not to come under the county assessor plan. It is not easy to determine how many districts would prefer to have their assessment functions performed by a joint district assessor or by a county assessor, but come the effective date, by their own election, they would be under one or the other. While there has been reasonably good progress under the revaluation program, nevertheless, it has been a long while on the road. It seems likely that the development of larger assessment districts through mergers would likewise lag unless there is a stimulus of some sort.

There can be no question but that every assessor should be fully qualified to perform the duties and assume the responsibilities of his office. To this end it is highly desirable that all persons seeking the office of assessor, either by election or appointment, be required to provide a certification by some designated authority as to their competency to fill the position of assessor. Assembly Bill No. 743, (1961) would provide for the issuance of such certifications by the Director, Division of Taxation after determination by examination of the qualifications, fitness, and ability, of the applicant to perform the duties of assessor. This Bill was not adopted in 1961 and has not been reintroduced in the 1962 Legislative session. Generally the provisions of the Bill are good and would accomplish its intended objective, but I would strongly recommend that the power of examination and certification be vested, not in the Director, Division of Taxation, but in a State board of examiners comprised of competent appraisers and assessors, chosen in the same manner as members of other professional boards at the state level. Although

I would suggest that a representative of the Division of Taxation be appointed a member of the board.

Provisions for adequate compensation and tenure, which are necessary if competent people are to be attracted to this type of public service, will no doubt follow once the problems of Assessment district size and assessor certification are resolved.

Looking to the future I see nothing which would indicate that the property tax will not be with us for a long time to come. Either with or without business tangible personal property in the base, the property tax will continue to provide the principle revenue support for schools and local and county governments. Undoubtedly it will pass the billion dollar level for the first time next year. To even provide a relatively modest amount of tax relief for the property owner will require the use of a major state tax revenue source.

The competent assessor will continue to be a very necessary part of local government in the years ahead. The small districts will decrease in number as the urban sprawl absorbs the rural areas. Every effort should be made to provide for the most efficient and equitable property tax administration possible. To this and there is definite need for assessment districts of sufficient size to justify the employment of full-time assessment personnel and a certification program to provide qualified assessors.

S. M. A. CANDIDATES

The Committee on Admissions for the Society of Municipal Assessors is urging all candidates to complete and submit as soon as possible the appraisals required for certification as members. Time is needed to review and pass on the merit of the appraisals before the Annual Meeting in Atlantic City, in order to formally bestow the honor at that time.

Eligible candidates are reminded that two appraisals are required in narrative form. One must be on a residential property and the other must be on an income producing property. This may be commercial, industrial, apartments, or any property wherein the capitalization approach is indicated for a comprehensive presentation. Judgment of merit will be based on form and content with due weight given to thoroughness and degree of difficulty.

A. E. Weiler, Founder - President 1931 - 1961

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Since the last issue of the Bulletin two life members of the Association have departed this life.

THOMAS E. HUNT

Thomas E. Hunt, prior to his retirement in 1960, had been Revenue Director for the City of Newark. His forty year career began as Assistant Tax Assessor. He later became Secretary and then Chief Clerk to the city's Tax Board. Appointed Revenue Director in 1955, the first under the then new Mayor-Council government, he thereby became Chief Tax Assessor.

Mr. Hunt was twice President of the Association of Municipal Assessors of New Jersey and also served as President of the Essex County Tax Assessors Association. He became an exponent of county equalization and in 1949 as State President pressed for legislation to establish a state financed training program. He also urged the elimination of the exemption of goods stored in public warehouses and other tax reforms.

His last effort in the assessing field was as a member of the Advisory Committee appointed by Gov. Meyner to study the 'Tangible Personal Property Used in Business' return forms and to recommend changes for the purpose of simplification.

RICHARD LAMB

Richard Lamb had been City Assessor in Hackensack. Before entering the assessing profession, he was a construction superintendent in charge of the erection of many prominent buildings. His civic activities include service to the Red Cross and Community Chest Drives and as Bergen County Chairman of the Brotherhood of Christians and Jews. He filled the post of District Governor in 1954 for Rotary International.

Dick Lamb served two terms as President of the Association of Municipal Assessors of New Jersey, having been one of the pioneers in starting the "in service training program for Assessors." As chairman of the Bergen County Assessor's Association he was prominent in equalization programs in that County. He was a member of the International Association of Assessing Officers, and served as State Chairman for that organization for several years. He was also active in the affairs of the League of Municipalities including the Advisory Committee and various Conference Committees.

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Executive Director Of I.A.A.O. Visits Rutgers Conference

Al Noonan, the capable dedicated Director of the International Association of Assessing Officers visited the Rutgers Conference at New Brunswick in mid-June. The ubiquitous Mr. Noonan has an abiding interest in such in-service training programs. His interest in this aspect of our activities stems from the policy of the International Association to encourage the raising of standards and professional approach to assessing practice.

His visit was also the occasion for conferring with the committee assisting with plans for the International Conference which will come to New Jersey in September 1963. President Haines and the Executive Committee were able to assure Mr. Noonan of the deep sense of responsibility felt

by the Association and complete support of the arrangements committee for making this event an outstanding success.

The Editor of the Bulletin was glad of the opportunity to talk shop with an old hand. Mr. Noonan is also the editor of the I.A.A.O. publication the "Assessors News Letter", a monthly. This informative periodical provided much of the inspiration for our own amateurish efforts. Subscription to the News Letter is free to Regular Members and is only one of many valuable benefits membership in the International Association affords. Some forty New Jersey members attended the annual conference in Montreal last October. This year many are looking forward to the October conference in Detroit. Margaret Jeffers, the Secretary-Treasurer of our State Association is State Chairman for the I.A.A.O. in New Jersey. Membership may be obtained through her. When you mail in your state dues, with the coupon on the back cover, ask for an I.A.A.O. application.

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