

New Jersey



Assessors

Bulletin



MEMBER
International Association
of Assessing Officers

Vol. 10, No. 1 (Vol. 20, No. 1)

February, 1981

TAX ASSESSOR CERTIFICATES SEPTEMBER EXAM RESULTS

Twenty-three individuals qualified to become municipal tax assessors by passing an examination held on September 27, 1980. A total of 75 persons took the six-hour examination which was held simultaneously at three locations in the State.

The next examination for a Tax Assessor Certificate will be held in March, 1981; the specific date for the examination, as well as the deadline for filing, will be announced in a later edition.

The following individuals received passing grades on the September 1980 examination:

BERGEN COUNTY: James N. Minaya, Montvale Borough; John L. Piropato, Oakland Borough; Douglas W. Krey, Teaneck Township.

CUMBERLAND COUNTY: Keron D. Chance, Bridgeton City; Mary L. DiMatteo, Bridgeton City; C. Paul Patitucci, Bridgeton City.

GLOUCESTER COUNTY: Victoria J. Riddle, Washington Township.

HUNTERDON COUNTY: Richard J. Vinchur, East Amwell Township; Curtis H. Shick, Milford Borough.

MERCER COUNTY: William D. Zuzzio, Hamilton Township.

MIDDLESEX COUNTY: E. Kendrick Renk, S. Brunswick Township.

MONMOUTH COUNTY: Estella Y. Truax, Keansburg Borough; George F. Barrett, Oceanport Borough; Cornelius J. Guiney, III, Red Bank Borough; John P. Shibbles, Sea Girt Borough.

MORRIS COUNTY: Susan Yancey-Disbrow, Kinnelon Borough.

OCEAN COUNTY: Charles Iversen, Jackson Township.

SALEM COUNTY: Barbara L. Collins, Woodstown Borough.

SOMERSET COUNTY: Patricia C. Oller, Somerville Borough.

SUSSEX COUNTY: Andrew A. Welden, Green Township.

UNION COUNTY: William Yeramian, Berkeley Heights Township; Richard Stier, Scotch Plains Township.

BUCKS COUNTY: William M. Johnson, Yardley Borough.

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Don't forget that people judge you by your actions, not your intentions. You may have a heart of gold, but so does a hard-boiled egg.

MEMBERSHIP COMMITTEE OUTSTANDING DUES

Atlantic 0, Bergen 10, Burlington 0, Camden 4, Cape May 0, Cumberland 2, Essex 4, Gloucester 0, Hudson 0, Hunterdon 2, Mercer 0, Middlesex 19, Monmouth 4, Morris 7, Ocean 13, Passaic 2, Salem 1, Somerset 0, Sussex 12, Union 2, Warren 0.

PRESIDENT'S REPORT



At the beginning of the year I had set a number of goals that I felt the Association should try to attain and at this time I would like to report as to the progress.

1. At a meeting with Mr. Glaser, he indicated he would support our Association in the attempt to broaden the legislation in the State

Aid and Grant Program to provide for tuition payments for Assessors and their staff.

2. The Director in the latter part of 1980 has adopted a complete set of rules and regulations in accordance with the Administrator Bill. Those rules that specifically pertain to the Assessor now spell out hours for all.

A. The Assessor shall maintain predetermined and specific hours during which time he or a member of his staff will be available to the general public. Thereafter, at the request of a taxpayer or any member of the public, the assessor shall within five working days thereof, meet, by personal appointment, with said taxpayer or member of the public or their representative.

B. The assessor shall furnish his respective County Tax Administrator with a schedule of those hours together with the fact of his availability for appointment, and also have the same posted in a Municipal building in a conspicuous place on or before January 25 of each year.

C. The County Tax Administrator shall summarize these schedules and furnish the Director of the Division of Taxation with this summary on or before February 1 of each year.

D. It should be noted that these hours are not to be construed to be the full working period for the assessor, but it is intended to assure that the assessor or a member of his staff will be available to the general public during predetermined and specific hours.

E. Nothing herein shall be construed to supersede any agreement between the assessor and the municipality with regard to hours of work.

Everyone is probably aware of the decision on Horner vs. the Township Committee of Ocean which is an Appellant Division decision reported in the Municipal Property and Public Branch News, November and December 1980. It should be noted that this decision could have been greatly affected if the Director's rules and regulations were in effect at that time.

I hope that this will finally lay to rest any problems that we have had with the Assessors hours and that every Assessor will comply with these rules and regulations.

3. In reference to a late filing of a Tax Appeal to the County Board, the Director has promulgated an amendment to his rules and regulations that states the County Board of Taxation or the County Tax Administrator, if authorized by

the Board by resolution, shall not accept such petition of appeal and filing but shall forthwith return the same to the person filing it. There have been complaints that various County Boards have accepted late appeals but the Director is authorizing this regulation on an opinion by the Deputy Attorney General. It should be noted at this time that the County Tax Administrators themselves can return the petition if it is filed late but they must be authorized to do so by the respective County Boards of Taxation.

4. Our Association is in the process of having our bill to solidify the title of Tax Assessor drawn up and as soon as this is done we believe that we will not have any trouble in getting numerous sponsors for this bill.

Again I would like to impress upon every Assessor that we must pull together for the common good so that we can achieve our goals for the next year.

Jim Anderson, President

ASSEMBLY, No. 2116

This bill would implement the Constitutional amendment proposed by Assembly Concurrent Resolution 29, to increase the maximum allowable property tax deduction to disabled and senior citizens from \$160.00 to \$200.00 in 1981, to \$225.00 in 1982, to \$250.00 in 1983 and thereafter, and to increase the annual income limitation for qualifying for such deduction from \$5,000.00 to \$8,000.00 in 1981, to \$9,000.00 in 1982, to \$10,000.00 in 1983 and thereafter. The State currently reimburses the municipalities for the full amount of these deductions, and this bill inserts a provision in the statutes to assure that this practice shall continue.

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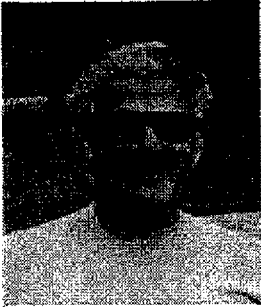
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LEGISLATIVE NEWS



On January 13, 1981 the 1981 session of the Legislature convened with the annual State of the State message by Governor Byrne. An analysis of this message revealed an issue that may have an important effect on the Assessors Office if not this year, then surely at some time in the not too distant future. The

Governor's statement that "Our local property tax is in many ways unfair, irrational, and a catalyst for bad development patterns in the state," was followed by an emphasis for a restructuring of the property tax. Those who attended the S.M.A. Luncheon at Atlantic City heard Assemblyman Richard Van Wagner mention the various studies that the Legislature intends to undertake if the restructure of the property tax system is to be undertaken. There is no doubt that all assessors must take an active interest in any revision of the property tax system that is offered for review. It has also been stated by various legislators that the reason it may not be considered during the 1981 session of the Legislature is because this year is an election year for all 120 legislators and the governor. There is no denying, however, that there will be some preliminary studies made during 1981. I sincerely hope that some member of the Assessor's Association will be a part of any preliminary study.

There are a few issues that the Association will pay serious attention to during the legislative session.

The first being the unification of assessors' titles. This item was discussed at length during the convention in November of 1980. At this writing we have sponsorship of a proposal to attain this. The Legislative Committee will pursue the passage of this proposal as soon as the bill is printed. Hopefully at this reading, the bill will have been reviewed by the appropriate committee. Information on this will be continuously distributed through the Legislative Committee to all county presidents.

Another issue of interest is ch. 123. In one of my previous reports I asked for any adverse reaction of Ch. 123 during the tax appeals. I have received many complaints whereby Ch. 123 is destroying values of class of properties, especially Class 4A. There is no denying that municipalities who haven't had a revaluation in five years could suffer a negative reaction from Ch. 123 in any Class 4 appeals. The result of this, because of the mathematics of Ch. 123, is the shift in the burden of taxation to other classes of property. Assessors of taxing districts suffering this type of a reaction in their municipality have asked for a review of ch. 123 with the intent to amend this part of the legislation. Hopefully this discussion will take place soon.

Another issue to be considered is that which allows for a right to appeal to the tax court when a consent judgment has been rendered by the County Tax Board. Ch. 499, P.L.

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JANUARY 1, 1981

1979 states that when consent judgments are rendered by the County Board of Taxation there shall be no review by the tax courts. However, if the appellant still files with the court, the municipality must spend a day in court petitioning for a dismissal. This does not preclude the chance that there may be another scheduled day for a hearing on the motion for dismissal.

Another proposal being considered by the Assessors Association is a new pipeline bill. Association Vice-President William Hogan of Neptune, with his pipeline committee, has made proposals for updated changes in a Pipeline Bill. It is hopeful that these changes will result in mandatory equal assessing of pipeline in all taxing districts. Taxing districts which will be affected by any enactment of a pipeline bill should be concerned with its provisions.

These are some of the items the Assessors Association will be concerned with during 1981.

George C. Harraka
Chairman Leg. Committee

P. L. 1980, CHAPTER 124

Notwithstanding any provisions of law or any judicial order to the contrary, no revaluation of real property shall be implemented in a city of the first class having a population in excess of 300,000 for the tax years 1981 to 1982, inclusive.

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AWARDS COMMITTEE REPORT

The Awards Committee, at its meeting held on October 21, 1980 in Clifton, reviewed a recommendation to establish an award to be given to an Associate Member. After much discussion, it was decided that there was a definite need for an award to be established which would enable the N. J. Association to honor people who are not regular members but who should be recognized because of their efforts and devotion.

Carl Miller, retired Assessor from Haddon Heights was the first recipient of the "New Jersey Assessor's Associate Awards" which was presented at their annual Installation of Officers and Awards Meeting at Convention Hall in Atlantic City on November 20, 1981. The Norman Harvey Award was conferred to Marriott Haines, retired Assessor of Vineland, while George C. Harraka was presented with the A. E. Weiler Award. William E. Birchall, Jr., Assessor, Hainesport and Lumberton Township received a Distinguished Service Award in appreciation of his tenure as Vice President of the State Association.

On November 19, 1980, at the annual S.M.A. Luncheon, the State Assessors Association presented to Richard VanWagner and Joseph P. Merlino the "Legislature of the Year" plaques. J. Henry Ditmars, Superintendent, Local Property & Public Utility Branch, received an Appreciation Plaque in recognition for his sincere and dedicated service to the Association.

Unfortunately, the Local Property and Public Utility Branch, Division of Taxation N. J. Department of the Treasury, was not successful in our bid for a Distinguished Assistance Award from the International Conference on Assessment Administration in Detroit.

Vicky Mickiewicz, Awards Chairperson

ASSEMBLY, No. 2316

This bill is proposed in the Report and Recommendation of the Mobile Home Study Commission. An explanation of the Commission's findings and recommendations can be found in Chapter IV of the report.

Among other things, the bill:

- (1) Requires that all mobile homes be taxed as real property;
- (2) Mobile homes subject to real property taxation shall not be subject to park fees in lieu of real property taxation;
- (3) In the case of mobile homes in commercial mobile home parks, the owner of the home and not the owner of the land shall be subject to the payment of all real property taxes on the home; and
- (4) Tax to other municipal liens on a mobile home in a mobile home park shall be enforced by distress and sale not less than 30 days following the date that the second consecutive quarterly tax installment becomes delinquent.

Except as otherwise provided in this bill, mobile homes shall be taxed in accordance with the applicable provisions of the laws on real property taxation.

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IAAO To Conduct Special Institute

The International Association of Assessing Officers will conduct the third annual Assessment and Appraisal Institute, April 26 - May 9, 1981 at the University of Chicago Graduate School of Business, Chicago, Illinois. The Institute provides assessment personnel an intensive exposure to the principals and practices of real property appraisal as presently contained in IAAO Courses 1, 2, and 3. It is designed to provide personnel requisite appraisal knowledge and skills in the briefest time period possible and in a highly concentrated format. The program consists of eighty instructional hours. Successful completion of the final examination satisfies the educational requirements of the CAE, RES, CPE, or AAE professional designations. Subject matter includes general assessment practices; land identification and valuation, comparative sales approach to value; cost estimation; depreciation; income and expense analysis; capitalization rates; methods and techniques; and analysis, organization, and writing of the narrative appraisal report.

The Assessment and Appraisal Institute is open to all assessment and appraisal personnel and will be particularly valuable for beginning personnel or individuals without previous IAAO course experience.

The tuition for the Institute is \$275.00 for IAAO members and \$325.00 for nonmembers. Sleeping rooms are available at special rates at the Continental Plaza Hotel, one-half block from the classroom building, at \$42.00 per night single and \$59.00 per night double. For further information and to secure enrollment forms, contact the IAAO Education Department.

Association of Municipal Assessors of New Jersey

NEW JERSEY ASSESSORS BULLETIN

P. O. Box 187, New Brunswick, N. J. 08903 — (201) 745-5011

Quarterly Publication

OFFICERS

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 William Birchall, Jr., Charles Grayson,
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 Vicky Mickiewicz

EDUCATION COMMITTEE REPORT

The Education Committee, with the cooperation of Rutgers, has held two meetings this year and are working on two new courses for the New Jersey Assessors.

They will be called P.T.A. II and R.P.A. III.

It is hoped to be able to offer these courses in the spring and will be funded by our State Grant.

One course will be a complete narrative appraisal report on residential and commercial properties. It will consist of selecting a property in the area where the course is to be given, with inspection of the property, gathering data of the area, and the writing of the report. This will enable the ones taking the course to have a report that they may keep on file in the office for future reference.

This will be very useful for the assessor with the full time Tax Court.

Allen G. Black, M.A.I., SPRA is working with the committee on this project.

The other course will be a more advanced course of R.P.A. II, based on other methods with Income Approach to value.

Both of these courses are designed for the assessor who has been in office and has taken all courses offered by Rutgers in the past and also other courses offered by other organizations.

The Annual June Conference will be held this year on Monday, June 22nd to Friday, June 26th. The format for the conference will be changed from other years. Some of the topics to be discussed are as follows:

School Aid	Revision of 4 Line System
SRIA	Mobile Homes
Condominiums	Sr. Citizens (Anal. of Inc.)
Equalization	Farmland
State of Mass. Prob.	

The Association has received a word from Director Alampi that Farmland Applications have not been applied as should be from various sections in the state.

Joseph A. Crane, C.T.A., Chairman

ATLANTIC CITY CLOSING MEETING

The meeting was called to order by President James Anderson. The purpose of the meeting was to swear in the incoming officers for the year 1981 and the presentation of awards.

The following Vice-Presidents were sworn in by J. Henry Ditmars:

Claire Young, Assessor, Tenafly, Bergen County;
 Dorothy Montag, Assessor, Galloway Boro, Atlantic County;
 Steve Kessler, Assessor, Winslow Township, Camden County;
 J. Stanley Smith, Assessor, Hackettstown, Warren County. (Dorothy McCarthy stood in for J. Stanley Smith who could not be present.)

President-Elect, Gloria Cross was sworn in by the Mayor of Mount Olive, Frank Ruggiero.

The following Awards were presented by Vicky Mickiewicz, Awards Committee Chairperson:

A. E. WEILER AWARD—George Harraka, Assessor, Summit City

NJ ASSESSORS ASSOCIATE AWARD—Carl Miller, Retired Assessor for Haddon Heights, 1963 - 1975. (William Buffington accepted the award for Mr. Miller as he could not be present.)

Lois Weibolt presented the NORMAN HARVEY AWARD to Marriott Haines, Retired Assessor for Vineland City.

President James Anderson presented the DISTINGUISHED SERVICE AWARD to William Birchall, Assessor for Hainesport Township and Lumberton Township. Mr. Birchall served as Vice-President in the Association from 1977 - 1980.

President Anderson has asked for a County or Tri-County Association to volunteer to be the host for the 1981 League of Municipalities Conference.

P. L. 1980 —CHAPTER 123

Makes optional the recording of proceedings by county tax boards and the furnishings of transcripts of the record to parties in any special appeal.

AWARDS



George Harraka receives the A.E. Weiler Award.



Marriott Haines receives the Norman Harvey Award.



William Birchall accepts the Distinguished Service Award.



Bill Buffington accepts the N.J. Assessors Association Award for Carl Miller.

ASSESSOR RECEIVES HONOR

Brick Township Assessor Robert J. Cantrell is smiling these days despite the cold weather.

Bob's six month old son, Robert V., was recently named an honorary member of the Ancient Arabic Order of the Nobles of the Mystic Shrine, the international philanthropic organization.

It is believed that the boy is the youngest ever to received the award.

Robert J. has been associated with the Salaam Temple in Livingston for 13 years and it was their way of showing their appreciation for the work he has done during that time.

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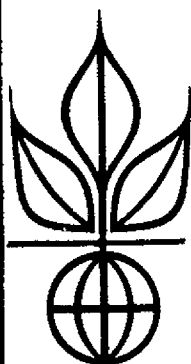
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20 Discount with Budget Rent-A-Car Now Available to IAAO Members

The money-saving discount arrangement IAAO has with Budget Rent-A-Car has been revised to provide increased benefits for IAAO members.

Under the Favored Saver plan, IAAO members can now receive a special discount of 20 percent off regular time and mileage rates for rental of compact or larger size automobiles (excluding the cost of gasoline, local taxes, CDW, PAL, or drop-off charges). This discount offer does not apply to unlimited mileage or prediscounted rates, and is not available in the state of Florida.

Pending issuance of new Favored Saver Identification Cards, IAAO members may obtain the 20 percent discount at time of rental by presenting their old cards, along with an acceptable major credit card, at participating Budget Rent-A-Car locations. IAAO members may join the Favored Saver plan by writing to the IAAO Research Association Counsel or calling 312-947-2053.

ASSEMBLY, NO. 1747

An Act concerning tax sales and amending R. S. 54:5-20.

STATEMENT

This bill increases from \$10.00 to \$100.00 the discretionary level below which a municipality would not be required to sell a property at any tax sale for the enforcement of a tax lien.

When a tax delinquency, together with interest, penalties and administrative charges amounts to less than \$10.00 a municipality may, in its discretion, elect not to sell the property for the enforcement of the tax lien. This level was established in 1945. With the increase in interest penalties and administrative charges associated with a tax lieu sale the \$10.00 level has eroded to a point where as little as a \$1.00 deficiency requires a tax sale.

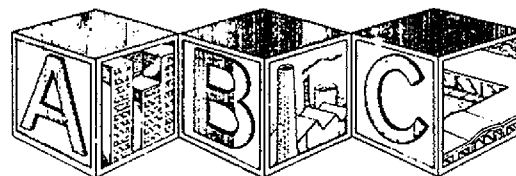
It should be pointed out that this current \$10.00 level or the proposed \$100.00 level is not a forgiveness, but rather extends for 3 years the requirement that the municipality sell the property for enforcement of a tax lien.

ASSESSOR'S DATA EXCHANGE

The IAAO has initiated an exciting new service for its members. We're pleased to announce the formation of the Assessors Data Exchange, which, as its name implies, will supply subscribers with market data on rarely transferred or nationally-marketed commercial and industrial properties: data that are vitally important in the appraisal of such properties but often difficult or expensive for an individual to obtain.

IAAO members will receive a substantial discount by subscribing to this quarterly service and additional discounts are available through your participation in this program.

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CONFERENCE MEETING



The 65th Annual Conference opened for the Association of Municipal Assessors of New Jersey in the Arkansas Room of the Boardwalk Regency, at 2 p.m. President James Anderson presided over the meeting and opened it with the Pledge of Allegiance and Roll Call.

Before any business took place, the Election Committee consisting of Joe Crane, Chairman; William Birchall, Patricia Webster, Charles Taylor, Kenneth Beck; and challengers—Vicky Mickiewicz, and Tom McCullum for Gloria Cross; James Terhune and Dennis McGuire for Margaret Jeffers; conducted the election and then retired to the Hospitality Room to count the Ballots. Gloria Cross, Assessor for Mt. Olive, was elected President-Elect.

Charles Taylor Submitted the Treasurer's Report as of November 15, 1980:

Balance in Checking Account	\$12,965.99
Balance in Savings Account	3,545.92
Total General Account	\$16,611.91
Balance in Al Weiler Account	\$ 135.71
Balance in Legal Fund	\$ 5,512.59

Lou Pisacane also requested guidelines be established so that a better determination could be made as to the eligibility for legal assistance from the Association.

It was recommended that the County Association Presidents be contacted in order to increase the membership in the Legal Fund.

Presidential Report

President Anderson reviewed the various subjects that had been worked on during the past year and which were still pending and then recommended that any newly appointed Assessor obtain a copy of the "swearing in statement" which he signed. This would protect him from any discrepancy arising involving the length of his term of office.

Committee Reports

Vice-President in Charge—Robert Ebert

CONDOMINIUM COMMITTEE—Lawrence Henbest, Chairman, reported that the committee is waiting for an opinion from the Attorney General regarding certain aspects of the Condominium Law. Until such a time as this opinion is received, seminars on this subject will be held in abeyance. On January 23, 1981 there will be a seminar sponsored by the Society of Professional Appraisers. This seminar will be held in New Brunswick. Three members of the Committee, along with Harris Adams, will give a panel discussion on Condominiums. Assessors are invited to attend.

Vice-President in Charge—William Hogan

LEGISLATIVE COMMITTEE—George Harraka repor-

ted on a bill that has been passed and was signed by the Governor. One of the items in this bill is the abolishment of Boards of Assessors. Previously the Board of Assessors had to be abolished by referendum. This is no longer the case. The Board of Assessors can be abolished by a local ordinance.

MOBILE HOMES COMMITTEE—Joyce Jones reported that there is a very strong feeling that the bill to extend the moratorium on the assessment of mobile homes will be passed. This will make the mobile homes taxable for the year 1982.

E.D.P. COMMITTEE—Report attached.

Vice President in Charge—William Birchall

EDUCATION COMMITTEE—Report attached. President Anderson stated that there is work being done to possibly include members of the Assessor's staff in the State Tuition Program. More will be reported on this at future meetings.

Vice-President in Charge—Dorothy Montag

PINELANDS COMMITTEE—The Committee has been monitoring the changes proposed for the Pinelands Plan and also discussing the impact on municipalities with various legislators. A meeting with Senator Merlino and Assemblyman Van Wagner is scheduled for 10:30 a.m., November 19, 1980. Much of the committee's discussions have centered on the recent County Tax Boards actions reducing assessments by 30% to 50% because of the Pinelands.

AUDIT & BUDGET COMMITTEE—The books of the Association were audited and found to be correct as of June 30, 1980. Notices will be sent to all Committee Chairmen to submit their budget request after the first of the year.

ASSESSOR'S PLACEMENT COMMITTEE—There has been no action with the Committee for the year. It is suggested that the Association seriously consider placing an ad in the League of Municipalities' Magazine informing the municipalities that this Association has such a committee and that they are willing to assist in the selection process.

Vice-President in Charge—Claire Young

S.M.A. COMMITTEE—186 people attend the S.M.A. Luncheon during the League of Municipalities Conference. It was recommended that the requirements for the S.M.A. designation be up-graded in view of the new Tax Court procedures.

Vice President in Charge—Charles Grayson

FARMLAND COMMITTEE—John Coan reported that A-211 will be coming up in the Senate on Monday, November 24th. He and others will be going to Trenton to support this bill.

PUBLIC RELATIONS COMMITTEE—William Birchall reported that jackets and patches would be available for sale at the Association's booth during the conference.

(continued on next page)

CONFERENCE COMMITTEE (cont.)

President Anderson stated that he will be setting up a new committee to look into the possibility of having additional relevant information included on deeds such as:

- a. auxillary financing—100% financing
- b. out of town addresses
- c. zip codes

President Anderson recommended that each municipality subscribe to "The New Jersey Tax Court Reports" published by West Publishing Company, Inc. The price for the publication is \$60 and includes one bound volume with advance sheets.

Gloria Cross and Margaret Jeffers, candidates for President-Elect, thanked the membership for their assistance during their recent campaigns.

President Anderson thanked the Morris County Assessors Association for hosting the Hospitality Room at this year's conference.

The meeting was adjourned at 3:40 p.m.

Kenneth H. Beck, Sec.

ASSEMBLY, No. 2250

The purpose of this bill is to ensure that the assessment of property taxes is undertaken with full and complete knowledge of the nature of the allowable uses of the property being taxed so that the establishment of full and fair value reflects any limitations or encumbrances which restrict its use.

The enactment of chapter 185 of P. L. 1972 (58:16A-50 et seq.) marked the first time that assessors were specifically instructed by statute to consider the impact of flood hazard area standards and regulation on the value of land so regulated. In the "New Jersey Conservation Restriction and Historic Preservation Act" (P. L. 1979, c. 378, C. 13:8B-1 et seq.) assessors were instructed to consider any restriction of the use of any lands subject to the provisions of the act.

Case law further reinforces the idea that when the use of property has been restricted, its taxation should reflect such restriction.

A man begins to cut his wisdom teeth the first time he bites off more than he can chew.

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ASSESSOR WANTED

There is a position open for an assessor in Warren County. Washington Boro and Washington Township are looking for a dual assessor. Anyone interested can contact the Municipal Clerk.

IAAO ANNOUNCES FORMATION OF ASSESSMENT APPEALS BOARD TASK FORCE

The International Association of Assessing Officers is creating a new task force for assessment appeals board members. Board members throughout the world, whether or not they belong to the IAAO, are invited to join the task force to exchange information relating to their special needs and interests. Special programs and meetings will be scheduled for the task force, and materials will be distributed from time to time as a service to the task force members. No initial fee will be charged for task force membership, but fees may be approved by the task force, depending upon the number of persons joining the task force and the number of activities in which the group chooses to engage.

ASSEMBLY, NO. 567

An Act providing for the exemption from taxation of certain energy conservation improvements, and supplementing article 2 of chapter 4 of Title 54 of the Revised Statutes.

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

Nothing is so painful and takes so much courage as a total change of one's ideas or prejudices.

ASSEMBLY, No. 2188

This bill would require the State to pay to counties annual in lieu of tax payments for services to State properties, in the same manner as the State currently does to municipalities.

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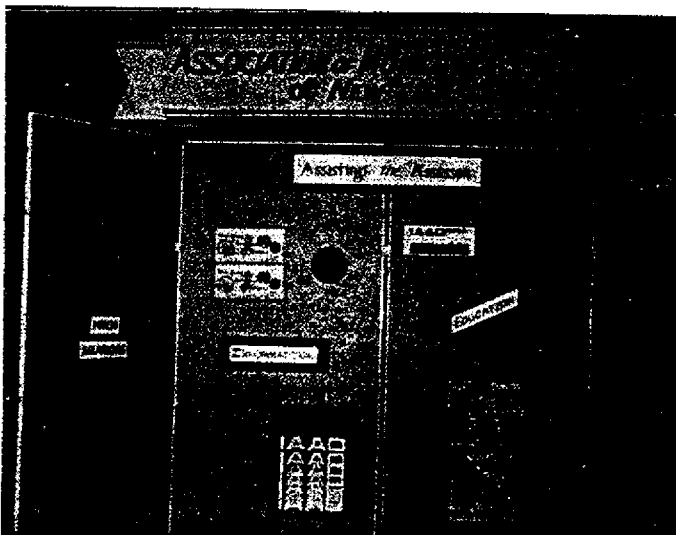
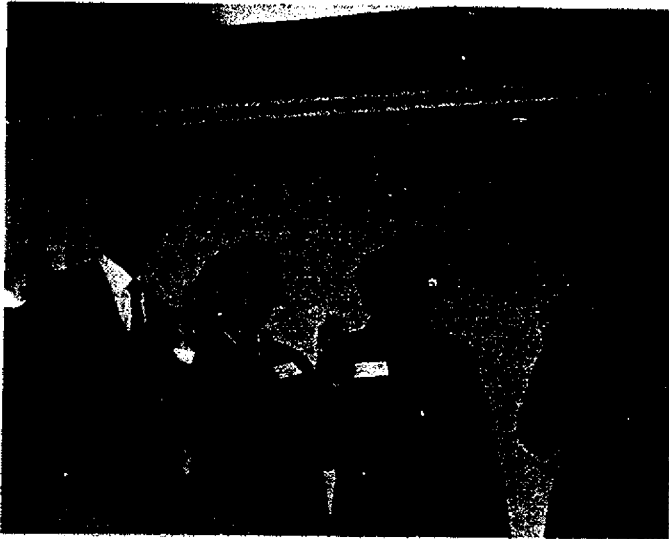
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NEW YORK PROPOSES TAX BREAK

Although the court has determined that all property in New York State be assessed at its full value, the State Board of Equalization and Assessment proposed that homeowners be taxed at a lower rate than commercial and industrial properties.

Most local governments now give tax breaks to homeowners by giving them a lower rate and the new proposal was made to keep them from suffering high increases.

Other plans of the proposal would 1) Grant a moratorium on any new type of property tax exemptions 2) Change the way assessors are chosen and trained and shift the assessments to a county level, and 3) Create a veteran's exemption that would be added to the homestead exemption granted by the locality.

ASSEMBLY, NO. 1112

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

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

SENATE NO. 1236

An Act concerning county tax administrators and amending R.S. 54:3-7.

This bill provides county board of taxation secretaries who held office on a part-time basis on the effective date of P.L. 1979, c. 499 with 6 more months to obtain a tax assessor certificate in order to continue to serve on a part-time basis if so allowed by the appointing authority. The total time allowed to obtain the certificate is 18 months which parallels the time given to county tax board members serving on the effective date of P.L. 1979, c. 499 to comply with their qualification requirements.

The bill also allows county tax administrators 18 months after their appointment to furnish proof of their possession of a tax assessor certificate, again, similar to board members.

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.

Assembly Concurrent Resolution No. 43

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

Continuing education throughout life has become a necessity in almost every field of life from housekeeping to atomic physics.

Received by a Kansas County Appraiser

Dear Sir:

I am sorry that I have been unable to pay my past due taxes because I do not have the money. I will pay them as soon as possible. However, if I should die before I get them paid—if I should go to Heaven, I will mail them to you. If I go to the other place I will HAND them to you.

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SENATE, NO. 1336

An Act concerning exemption from taxation and amending R.S. 54:4-3.3.

STATEMENT

This bill clarifies and provides for the exemption from municipal property taxation of lands and buildings owned by a county college organized under the provisions of Title 18A, Education. Heretofore the lands and buildings of such county colleges have been accorded tax exempt status by reason of an interpretation of the existing statute (R.S. 54:4-3.3) that the land and buildings of county colleges constitute property of their respective counties or that county colleges constitute school districts. However, decisions of the Supreme Court of New Jersey have held that county colleges are independent, autonomous public corporations. The tax exempt status of county colleges, therefore, should be explicitly set forth in the statute since the property owned by county colleges is public property for public educational purposes.

ASSEMBLY, NO. 1108

An Act concerning taxation of swimming pools and supplementing chapter 4 of Title 54 of the Revised Statutes.

This bill provides that above ground swimming pools which can be disassembled and removed shall not be subject to taxation as real property.

ASSEMBLY, NO. 1242

An Act requiring municipalities to hold public hearings before granting a tax abatement.

A tax abatement is a matter of serious significance to all residents of a municipality and by requiring a public hearing before the granting of any tax abatement it may prevent governing bodies from making serious errors due to lack of information or awareness of the sentiments of the community.

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.

Association of Municipal Assessors of New Jersey

NEW JERSEY ASSESSORS BULLETIN

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