

New Jersey



Assessors

Bulletin



MEMBER
International Association
of Assessing Officers

Vol. 20, No. 3

August, 1981

PRESIDENT'S REPORT



It appears that S-3131 is not going to be adopted as soon as we would like. This bill that makes uniform the title of Tax Assessor passed the Senate on May 14, 1981, with a vote of 27-1. It has been released by the Assembly County and Municipal Government Committee with a minor amendment and it was scheduled for a vote on June 22, 1981. The bill is still awaiting action by the Assembly and is scheduled for a vote whenever the Assembly reconvenes. I would still request all assessors to contact their local assemblymen if they have not done so to try and get this bill voted on as soon as possible. This bill has been sitting on the board for three consecutive meetings of the Assembly and they have not gotten around to voting it. The officers of this Association have worked hard and it appears that we have the necessary votes for passage from the Assembly but somehow the bill always gets held off.

This Association should be very proud of the large turn out of the assessors at the annual Rutgers Continuing Education Program held in June. I believe this is attributable in part to the State funding. This conference was the largest in attendance since its inception. I am pleased to announce that for the fiscal year 1981-1982 the State will continue to fund the education program for assessors and for the first time will also include the assessor's staff. I would suggest that all assessors take advantage of this program. Another point of information is that the Education Committee, together with Rutgers, has established a new program which will probably start in the fall of 1981. It

will expand the assessor's courses as we now know it.

Assemblyman Van Wagner has introduced A-2371, which requires that the assessor be served with a copy of the tax appeal along with the municipal clerk. This bill has passed the Assembly and is awaiting action by the Senate.

I would appreciate if any assessors have any thoughts on the matter of mandatory attendance at the Rutgers Continuing Education Program or assessing related courses. The idea has been put forth that an individual having an assessor's certificate should be required to attend one of these courses one out of every three, four, or five years. This would also serve the purpose where there would be no excuse to require the municipality to allow their assessor to attend an assessor's education course, which, of course, would be funded by the State of New Jersey.

I will attempt to have a meeting with the various legislators while they are in summer recess to try to correct some of the inequities pertaining to the Homestead Rebate and Senior Citizen Deduction.

Jim Anderson, President

About all March is good for is keeping February and April apart.

Reservations for Atlantic City

The New Jersey Assessors Association has booked 50 rooms at Caesar's Boardwalk Regency for the League of Municipalities Convention in Atlantic City this November 17, 18, 19, 20.

Those who want rooms must send a one day deposit of \$69. as soon as possible but not later than September 1.

For reservations or further information write or call Joe Crane, 28 Silver Lake, Clayton, N.J. 08312

Checks should be made payable to the N.J. Assessors Association.

PROPOSED CONSTITUTIONAL CHANGES

1. Article 3, Section 1a, paragraph 6 (Revised 12/1/75—amends Sections 4 & 5 & paragraph 12 of November 1973 amendments)

Currently reads:

In the event there are candidates nominated by petition, by October 1, the Secretary shall mail to every member eligible to vote an application for an absentee ballot. Only those applicants whose applications are received by October 15 will receive an absentee ballot. Upon receipt of the signed application and before October 20, the Secretary shall mail to each such member eligible to vote, an absentee ballot.

Proposed Change:

In the event there are candidates nominated by petition, by October 1, and upon written request, the Secretary shall mail to the member eligible to vote an absentee ballot before October 20.

2. Article 3, Section 1a, paragraph 9 (Revised 12/1/75—amends Sections 4 & 5 & paragraph 12 of November 1973 amendments)

Currently reads:

A ballot box shall be available at the Election Meeting for those eligible members who have not voted by absentee ballot. The first order of business at the Election Meeting will be the completion of the casting of ballots under the supervision of the Election Committee. Voters must satisfy either the Secretary or the Treasurer that they are members in good standing. State Association dues must be paid by October 15 for members to be eligible to vote.

Proposed Change:

A ballot box shall be available at the Election Meeting for those eligible members who have not voted by absentee ballot. The first order of business at the Election Meeting will be the completion of the casting of ballots under the supervision of the Election Committee. Voters must satisfy either the Secretary or the Treasurer that they are members in good standing. State Association dues must be paid by September 1 for members to be eligible to vote.

3. Article 4, Section 1—Currently reads:

The President shall preside at all meetings, appoint all committees with the exception of six (6) members of the nominating committee, have general supervision of all the activities of the Association, call all meetings, and shall be ex-officio member of all committees. The duties of the president-elect shall be assigned by the President. The president-elect shall preside at meetings in the absence of the president. It shall be the specific duty of each vice-president to promote the good and welfare of the Association in the district or part of the State assigned to him by designation of the Executive Committee.

Proposed Change:

"The President Shall preside at all meetings, appoint

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all committees with the exception of six (6) members of the nominating committee, have general supervision of all the activities of the association, call all meetings, and shall be ex-officio member of all committees. The President shall appoint legal council for the Association. The duties of the president-elect shall be assigned by the President. The president-elect shall preside at meetings in the absence of the president. It shall be the specific duty of each vice-president to promote the good and welfare of the Association in the district or part of the State assigned to him by designation of the Executive Committee.

We all have different needs but we need each other.

Senate Concurrent Resolution No. 3022

This concurrent resolution proposes to amend the State Constitution to permit a person qualified for the \$50.00 veteran's deduction to also receive the deduction available to senior and disabled citizens.

It is unreasonable that by virtue of age or disability a veteran cannot continue to receive the \$50.00 deduction in addition to the senior and disabled citizen deduction. The amendment continues the \$50.00 deduction to be in addition to the senior and disabled citizen deduction. Therefore, in 1982 a veteran who becomes 65 years of age will be entitled to both the \$225.00 senior citizen deduction and continue to qualify for the \$50.00 veteran deduction.

ASSESSORS CAN MAKE NOMINATIONS FOR AWARDS

A. E. WEILER AWARD (Education)

Established in 1964 in memory of the late A. E. Weiler, a pioneer in developing educational programs for assessors at Stevens Institute of Technology, Rutgers and Drew Universities; this award is presented to the person who has contributed the most in the field of education.

NORMAN HARVEY AWARD (Literary)

Established in 1975 in memory of Norman Harvey, the first editor of the New Jersey Assessors Bulletin; this award is presented to the author of articles adjudged to contribute the most toward the improvement of assessment administration.

RUSSEL T. WILSON AWARD (Miscellanea)

This award was established in 1976 in memory of one of the Association's Presidents. It is presented to the member who has made the greatest effort in reaching and affecting areas of general government, as well as the public, to the benefit of the assessing profession.

HUMANITARIAN AWARD (Heroic Deeds)

Established in 1975, this award is given to the Assessor who has excelled in the betterment of mankind through heroic deeds.

NEW JERSEY ASSESSOR'S ASSOCIATE AWARD

This award was established in 1980, and is given to honor a person or organization who is NOT a regular member of the Association of Municipal Assessors of New Jersey, but who should be recognized because of their outstanding contributions to the advancement of the Association's objectives.

ENTRY BLANK

Deadline for nominations: October 15, 1981

I have studied the entry requirements for each award and wish to submit the following nomination. I have attached the specified written statements in support of the nomination.

Return entry blank to: Vicky Mickiewicz, 33 Washington Street, Toms River, NJ 08753

Award Name of Nominee

Nominee's Title, Address & Phone No.

Entry Submitted By

Phone No.

Address

Most of us believe in trying to make other people happy only if they can be happy in ways which we approve.

CAMDEN COUNTY



The Association of Municipal Assessors of Camden County held their recent installation of new officers. Administering the oath of office is Gloria Cross, President-elect AMANJ. The new officers are, Anthony Leone, Vice President; William Hunt, President; Howard Sumerfield, Treasurer and Leo L. Midure, Secretary.

It's so much easier to suggest solutions when you don't know much about the problem.

HOMESTEAD TAX REBATE

A record number 1,474,782 residents have received their 1981 homestead rebate checks, averaging \$182. The number of eligible applicants increased by 35,357 over 1980.

It is estimated that 372,000 persons will qualify for and receive an additional \$50, with an average rebate check for \$227.

The rebate is approximately \$2 less as compared with last year because of changing tax rates in the municipalities where property values have increased.

The State will pay out \$286.4 million in rebate checks.

Men who do things that count never take time to count them.

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REGISTER NOW FOR IAAO ANNUAL CONFERENCE!

There is still time to register early and receive cash discounts for the 47th Annual Conference on Assessment Administration scheduled for October 18-21, 1981 in Louisville, Kentucky.

Although registrations will be accepted any time prior to the conference, those registering by August 15th will receive \$10 discounts. Early registration will also insure you a room in either the Galt House (the headquarters hotel), or the adjacent Hyatt Regency.

Conference fees include admission to all workshop sessions, an opening reception with free drinks and hors d'oeuvres; the opening general session with invited speakers David Stockman, Director of the U.S. Office of Budget and Management, Mayor William Stansbury of Louisville and Governor John Brown, Jr. of Kentucky; special events in the exhibit hall including an unusual auction with complimentary refreshments; a Bluegrass hoe-down with more refreshments and entertainment; a free conference souvenir gift bag filled with gifts and information and much, much more.

For registration forms or additional information call IAAO at (312) 947-2069 or write IAAO at 1313 East 60th Street, Chicago, Illinois 60637.

You're a loser if you think the three approaches are looking thru the front door, the back door, or out the car window.



Mr. Ed Rosenblum has been appointed as legal counsel to the Association of Municipal Assessors of New Jersey. Mr. Rosenblum is very knowledgeable in the assessing field and has greatly assisted our organization in the preparation of S-3131. He has also appeared before the various legislative committees in our behalf. The Association is very grateful for the effort Mr. Rosenblum has given us so far this year.

He is a partner in the law firm of Rosenblum & Rosenblum, P.A., Secaucus, New Jersey; graduate of Rutgers Law School, Newark, New Jersey; chairman of the Real Property Committee of the Taxation Section of the New Jersey Bar Association; vice chairman of the Rules Committee for the Tax Court of New Jersey; lecturer for the Institute for Continuing Legal Education on its program covering the Tax Court of New Jersey; regular lecturer at the annual conference for the County Boards of Taxation.

ASSESSOR CANDIDATES EXAM

Candidates for the Sept. 26 state tax assessor certification examination must file their applications by Aug. 27.

State Tax Director Sidney Glaser said the examination would be given at Rutgers University in New Brunswick, but added other locations may be used if there are a large number of candidates.

Applications may be obtained by writing to the Local Property and Public Utility Branch, Box 1998, Trenton, N.J. 08648. The application fee is \$10, and the forms must be returned no later than Aug. 27.

IAAO Publishes New Property Tax Book

Property Tax and Inflation is the latest book to be published by the International Association of Assessing Officers, the primary voice for property tax officials all over the world since 1934.

Property Tax and Inflation consists of six informative chapters written by acknowledged experts in the property tax field. The authors include A. M. Woodruff, Professor Emeritus, University of Hartford; Mark G. Yudof, John S. Redditt, Professor of Law, University of Texas at Austin; Bruce Lindeman, Buchanan Professor of Real Estate, University of Arkansas at Little Rock; Robert J. Flanagan, CAE, Director of Real Estate, City of New London, Connecticut; Glenn W. Fisher, Regents Professor, Center for Urban Studies, Wichita State University; and C. Lowell Harriss, Professor of Economics, Columbia University.

To order **Property Tax and Inflation**, send \$9.00 to the IAAO Publications Department, 1313 East 60th Street, Chicago, Illinois 60637.

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

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ONE MAN'S OPINION



As I was about to leave my office to make some inspections, my secretary announced that someone wanted to see me.

It was a real estate salesman making an appraisal on a property.

He asked if he might see the property record card as he wanted the dimensions.

I gave him the card and as he copied the figures he asked if I thought the assessment reflected the true value.

He asked about other sales of similar properties—dates, assessments, blocks and lots, etc.

I spent about three-quarters of an hour with him and might have been with him yet if I hadn't told him I had no more time.

I realize that an assessor is also supposed to be a public relations man but how far are we supposed to go.

I could have given him the SR-1's to look at but that wouldn't have satisfied him.

These appraisers are getting paid to do a job, yet some of them get all the information they need in the Assessor's office.

What do you think?

PIPELINE QUESTIONNAIRE

In order to update data on pipelines, the Local Property Tax Bureau has mailed questionnaires to all assessors.

It is important that the questionnaires be returned by all assessors whether they have pipelines or not.

The data gathered from the questionnaires will be of assistance to the Bureau and the Pipeline Committee in determining the recommendations to be made for the assessment of pipelines.

Your cooperation will be appreciated.

Pipeline Committee

ASSEMBLY, No. 3313

An Act permitting municipalities to temporarily restrain certain actions relating to the revaluation of real property located therein.

This bill would permit any municipality to adopt an ordinance requiring that no program of revaluation shall be prepared or implemented during tax years 1981 and 1982. The governing body would be required to make a finding that such a revaluation program, given the existing tax laws of the State, would have a deleterious effect on the tax base and financial well-being of the municipality.

This bill would, in essence, permit other municipalities, if they so wish, the benefit recently afforded the city of Newark in P.L. 1980, c. 124 (Assembly Bill No. 1771) of avoiding the potentially destructive impact of revaluation on the social and economic life of their communities. In adopting this bill the Legislature would merely recognize that other municipalities which would otherwise be forced to prepare costly revaluation studies and to implement the results, could be in a similar situation to that of Newark. In his conditional veto message to Assembly Bill No. 1711, the Governor Stated:

"Due to the seriousness of the situation in Newark, an opportunity should be presented to study the issue of property taxes and, in particular, tax revenues for Newark and other urban municipalities. I have recently received the Final Report of the Governor's Mayors Committee on State Aid verifying a reallocation of State aid on a priority basis of need. I have recently requested my own staff to undertake a full scale review of real property taxation. Many innovative concepts have been discussed such as land (site) value taxation, classification taxes, elimination of tax exemptions and payment-in-lieu of taxes. The Legislature should study these issues. Hopefully, such a study will result in implementation of a solution which will avoid the consequences of a revaluation in Newark."

EXECUTIVE MEETING



The Open Executive Board meeting for the Association of Municipal Assessors of New Jersey was held at Loree Gym, Douglass College Campus, New Brunswick, New Jersey on June 23, 1981, 7:30 p.m.

President James Anderson called the meeting to order with the pledge of allegiance to the flag and

roll call.

As a historical note, the 1981 Rutgers Conference was the 28th conference to be held. Marriott Haines, Ed Markowich, and Al Greene, who were in attendance, also were in attendance at the first conference 28 years ago.

Ed Markowich, who is retiring, was presented with a plaque from the Association for his valuable years of service to the Association of Municipal Assessors' of New Jersey. Al Greene, who has been a close associate of Ed's enlightened the membership with a record of past services and contributions that Ed has made to the Association.

There was a discussion regarding a mandatory education requirement for retention of an Assessor's C.T.A. designation. A motion was made by Charles Femminella that the President appoint a committee to explore this matter. William Bailey seconded the motion. It was the general consensus of the membership that the Executive Board review the subject and make a full report and recommendation at the November meeting.

There was also a discussion in regard to the practice of some Municipalities hiring a new assessor at a lesser salary than the previous assessor. Also, in some cases municipalities are hiring part-time assessors and contracting with an Appraisal Company to do the assessments of properties. Any members who have information regarding these practices either now or in the future should contact their County President and make him aware of the situation.

Three changes to the By-Laws were proposed. These proposed changes will be voted on at the meeting in November, at the League of Municipalities and are listed on another page.

COMMITTEE REPORTS

VICE PRESIDENT IN CHARGE—DOROTHY MONTAG
Audit & Budget Committee:—Joe Crane, Chairman

The Budget for 1981-1982 was presented by Joe Crane. There was a motion and second to accept the budget—motion approved.

Wet Lands, Coastal, Flood Plains & Pineland Committee—Walter Kosul, Chairman

Members of the Pinelands Committee are available to assist any Assessor with an appeal concerning Pineland property. If assistance is required, please contact: Stephen Kessler, Winslow Town Hall, Route 73, Braddock, N.J. 08037 (609) 567-0700.

VICE PRESIDENT IN CHARGE—WILLIAM HOGAN

Legislative Committee—George Harraka, Chairman

George Harraka, Chairman, advised the membership of the status of Senate Bill 3131. The Bill is presently in the Assembly for a vote. Any Assessor that has contact with their Assemblyman should urge their support of this Bill.

Mr. Harraka also advised the membership that Assembly Bill 2371 had passed the Assembly. This bill provides for the Assessors receiving a copy of all appeals filed as well as Municipal Clerks.

Pipeline Committee—Norman Stevens, Chairman

William Hogan submitted a report on the Pipelines Committee. A discussion in regard to Pipeline Valuations revealed that there could be an equalization issue. The Pipelines Committee is to review the effect that the equalization process would have on the pipelines. Copy of Pipeline Committee report attached.

VICE PRESIDENT IN CHARGE—STEPHEN KESSLER

Northeast Region—Charles Fouquet, Chairman

Officers for the Northeast Conference are:

President, Al Green, Assessor—Clifton City

Secretary, Charles Fouquet, Assessor—Parsippany-Troy Hill
Treasurer, Charles Fortney

Assessor's Outing—Charles Fouquet, Chairman

Marching & Chowder Outing will be held on Friday, August 21, 1981, Woodlake Country Club, Lakewood, N.J. Flyers have been distributed.

PRESIDENT IN CHARGE—JAMES ANDERSON

Assessors Advisory & Legal Fund

A motion was made and seconded that the Association pay \$500 to Ed Rosenblum, Esq. for his participation in the Carlo Alongi Case. The motion was passed.

Nominating Committee

At the closed Executive Board meeting held on June 23rd at 7:00 p.m. the following committee was formed:

Presidential Appointments: Joe Crane, Chairman; Samuel Befarah, Al Greene.

Nominated from the floor: Stephen Kessler, Dorothy Montag, J. Stanley Smith, William Birchall, Grace Wolfe, William Bailey and Charles Fouquet.

Elected: Stephen Kessler, Dorothy Montag, J. Stanley Smith, William Birchall, Grace Wolfe and Charles Fouquet.

During the course of the open Executive Board Meeting, Grace Wolfe resigned from the Nominating Committee. It was the wish of the Association that William Bailey, who has previously been nominated, replace Grace Wolfe on the Nominating Committee.

VICE PRESIDENT IN CHARGE—ROBERT EBERT

Atlantic City Conference—Gloria Cross, Chairman,
Planning Committee

There was a discussion as to the possibility of having an Assessor's program separate from the League of Municipalities Conference. This program would coincide

(continued on next page)



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EXECUTIVE MEETING Continued

with the dates for the League Conference. Charles Fouquet was in opposition to this suggestion. He felt that the participation of the Assessors in the League Conference should not be lessened. Others felt that with the high cost of participation in the League Conference an alternate program should be found. William Nagel made a motion to have the Executive Board review possible alternatives and take action which would be in the best interest of the Association. This motion was approved unanimously. The Executive Board will meet and discuss their course of action regarding the following:

1. Should the Association remain in the League Conference?
2. Should the Association have their own Conference?
3. Should the Association be required to rent rooms through the League?

Awards Committee—Vicky Mickiewicz, Chairman

Members were asked to give thought to nominations for awards which will be presented at the Atlantic Conference in November. County Presidents will receive a copy of the form to be used for nominations. They will distribute these forms to their Assessors.

The meeting was adjourned at 9:30 p.m.

Kenneth H. Beck, Secretary

Almost anything interesting and rewarding in life requires some constructive and constantly applied effort.

TAX EXEMPTION

A bill sponsored by Assemblyman John Markert (R-Bergen) that would permit charitable and religious organizations to receive property tax exemptions despite failing to file applications on time passed the Assembly 50-0.

The bill is opposed by the New Jersey League of Municipalities saying it would lead to "shoddy" bookkeeping.

The bill now goes to the Senate.

We're all generous, but with different things, like time, money, talent—criticism.

TAX RELIEF PROPOSED

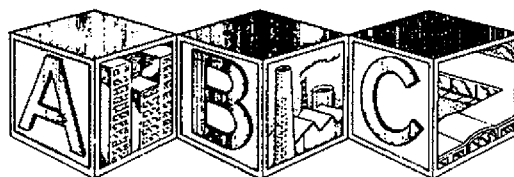
A bill to provide property tax relief, sponsored by Michael Adubato (D-Essex) passed the Assembly and now will go to the Senate.

Under the bill, 95 per cent of a new \$15 million state aid program must be used to help property owners in counties that are heavily burdened by welfare expenses.

The special aid program previously stated that only 70 per cent of the total would go for property tax relief instead of the now proposed 95 per cent. Under the new bill, only 5 per cent could be used for administrative costs instead of 30 per cent.

Money isn't everything. It isn't even what it used to be.

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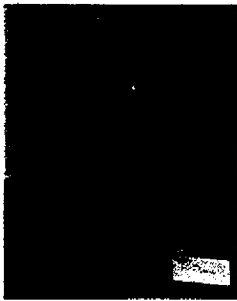


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LEGISLATIVE NEWS



The nameplate on the desk in the State Assembly chamber read: Vincent O. Pellecchia, D. 35th District and the big clock behind the speaker rostrum said 5:15 P.M. and if there were a thermometer visible, it probably would have registered close to 100 or thereabouts. The chamber had emptied of almost all of the

Assemblymen, Lobbyists, Aides quickly after the speaker moved for adjournment at the 5:00 p.m. prescribed time.

Still remaining in the abnormally hot chamber were a few Assemblymen or Aides, gathering their paperwork together. You can safely assume that they lived in the Trenton area so there was no need to rush. Those Assemblymen who lived far north or far south of the Trenton area were gone as soon as the first pounding of the gavel was heard.

You can't believe how quiet the chamber had become at 5:15 p.m. You can't believe, that just an hour earlier, the chamber was an area of intense activity.

As I sat there alongside of Assemblyman Ozzie Pellecchia (at his request) I had the opportunity of observing the legislators in session previewing proposals that would in one way or another effect every person in the State of New Jersey and on some occasions, those living outside of New Jersey.

As I looked around the assembly chambers, I had a ground floor observation of the mechanization of law enactment. I heard speaker Chris Jackman's booming voice speak out in response to an Assemblyman's call of "Mr. Speaker - Mr. Speaker?" "Yes, Mr. Assemblyman, why do you stand?" boomed out the speaker. Then the recognized assemblyman, offered a resolution, citing some private citizen or group for some outstanding deed or accomplishment.

As one resolution after another was being offered, I could feel the anxiety increase within me because I was looking for a miracle that I knew would not be performed. As each bill for review was read by the clerk of the Assembly, my eyes moved up to the board list as I tried to estimate how long it would be before the Assessor's unification of title bill S-3131 would be considered by the Assemblyman.

At the advice of "Ozzie" Pellecchia, I moved to Assemblyman Gerald Stockman's desk and asked that he speak out on the bill when, and if, it were called by the Speaker. Assemblyman Stockman told me that he would. I was working for a miracle that I knew would not be coming that day.

It was earlier in the day of June 22, 1981 when, President Anderson, Sec. Ken Beck and I went to the Assembly session full of hope and expectation that our bill would be moving since the speaker assured me that he would place the bill on the board for a vote.

Before the session began I approached the Majority leader and sought assurance from him that the bill would be reviewed. I didn't get it. "Your bill's in trouble," he

answered to my request for a review. "I'm not moving your bill today, I've got the budget to move first and that's my first priority. Go do your homework."

If someone would have punched me in the pit of my stomach it wouldn't have exceeded the pain that I was suffering after I heard those words.

"Why," I asked the Majority leader, "how could it be, I already have bipartisan support on this bill," I said to him. "I'm sorry," he replied, "I can't guarantee you any movement today."

He turned and walked away from me. All of a sudden the Assembly chamber became increasingly hot because the sweat began to roll down the sides of my face. I was stunned by his remarks. I felt lost. "What went wrong," I asked myself—"What had happened over the weekend that caused a 'hold' top be placed on the bill?" On Friday, previous, the bill was cleared for movement, here it is Monday and the bill was held up. I couldn't believe it. I didn't know where to turn. I looked around the chamber for a friendly face. I saw Assemblyman Otlowski. I spoke to him about the bill. He promised support on the bill and also would help me find out what went wrong. The same support was given me by Assemblyman Van Wagner, Doyle, McConnell, Herman, Bate, Gallo, Brown (Leanna and Willie), and others, both democrats and republicans alike. I still couldn't figure it out. I would have to continue searching for the reason.

The session began, as I mentioned earlier, with me sitting alongside of Assemblyman Pellecchia who was very much interested in the passage of this bill since it was his County and Municipal Government Committee who released it for final assembly approval. My reason for being there was to help respond to any questions that might arise pertaining to the bill.

My eyes were glued to the board list and there nestled among some thirty-five Senate bills awaiting final passage was the Assessor's S-3131.

The numbers on the list appeared to be insignificant, but I imagine that as important S-3131 is to the Assessors, every other bill held the same equal importance to someone. As the Assembly adjourned until the following Thursday, the hopes of the Assessors for passage would again be felt on that day. However, the passage was again delayed on Thursday and the frustration was great. We looked hopefully to the following Monday with much more anxiety since I knew that this would be the last day of summer.

Again the disappointment. The assembly met and recessed for the summer with a great number of bills yet to be considered along with our S-3131. If I were asked to "title" this report, I would label it "Frustration."

The assembly recessed for the summer and I am told that, unless called for an emergency, they would not be back before September 10th. It appears that between now and then we must redouble our efforts in having this bill enacted into law.

George C. Harraka

CHM. Legislative Committee

NEW PRESIDENT OF COUNTY TAX ADMINISTRATORS



Mrs. Angela Szymanski, Middlesex County Tax Administrator, has been elected President of the New Jersey Association of County Tax Boards, Commissioners and Administrators. Mrs. Szymanski, former assessor of Middlesex Boro, is the first woman to hold this post, which term is for one year.

EXEMPTION FOR WIDOWS OF SERVICEMEN

Senate Bill No. 654 was signed into law on June 19, 1981 and became Chapter 171, Laws of 1981.

Chapter 171 supplements N.J.S.A. 54:4-3.30b., which grants exemption from real property taxation on the dwelling house of a widow of a disabled veteran, by the addition of the following:

"The widow of any citizen and resident of this State, which citizen and resident died in active service in time of war in any branch of the Armed Forces of the United States, shall be entitled, on proper claim made therefor to an exemption from taxation on the dwelling house and the lot or curtilage whereon the same is erected, during her widowhood and while a resident of this State, for the time that she is the legal owner thereof and actually occupies the said dwelling house or any other dwelling house thereafter acquired"

In a statement accompanying the bill to the new law, it was pointed out that while the dwelling house of a widow of a qualified disabled veteran is exempt from real property taxation, there is no provision for an exemption for a widow of a serviceman who died during the time of war, because technically such a serviceman would not have been honorably discharged as required by law.

Upon request of the Veterans Administration, a certificate of eligibility will be issued to widows who qualify for this exemption. The certificate is similar to those previously authorized for totally disabled veterans and widows of such veterans. The Branch is currently developing an appropriate application form.

SENATE, No. 3254

An Act to amend "An act to provide for exemptions and abatements on commercial and industrial structures in areas in need of rehabilitation in certain cases, and supplementing chapter 4 of Title 54 of the Revised Statutes," approved February 10, 1977 (P.L. 177, c. 12).

This bill would authorize municipalities qualified for State Aid under the "Depressed Rural Centers Aid Act" to allow real property tax exemptions and abatements on commercial and industrial properties, an authority currently available to municipalities qualified for "Urban Aid."

ATLANTIC CITY

Atlantic City has found itself being in the unique position of being rich, but poor.

The assessed valuation has climbed to about 1.18 billion this year, surpassing the valuation of Newark, the state's largest city.

Yet, the residents are facing a property tax increase of over 30 percent, due to the increase in the municipal budget.

A city wide revaluation is now underway and officials are hopeful that the new figures will be in the tax books by 1983.

The present higher tax rate is expected to meet bitter opposition from many property owners who have seen their assessments doubled or tripled.

The Finance Commissioner, who is also a Democratic Assemblyman, is seeking financial assistance from the state.

MARCHING & CHOWDER OUTING

The annual outing of the N.J. Assessors Association will be held Friday, August 21, at the Wood Lake Country Club, Lakewood, N.J.

Tickets will be \$18. per person and will include a cocktail hour from 7-8 P.M. followed by a dinner.

Special events for those interested will be held, golfing, tennis, swimming, fishing or a trip to Monmouth Park.

Golf will cost \$25. and will include green fees, cart, kickers, trophies and prizes. For reservations call Charles Fouquet (201) 263-4271.

Tennis courts are available at \$6. per hour plus locker room gratuities.

Racing fans need only to bring money. Passes are available. Call Bernie Marx (201) 842-2400.

For fishing call Bill Hogan (201) 988-5200.

Tom McCullum, Springfield Assessor, is in charge of the dinner.

The Old Testament teaches that the greater the man, the stricter the standard by which he is judged and the greater the consequent guilt and punishment if there is a falling away from that standard.

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DUES ARE DUE!!!

Have you paid your 1981-82 dues yet? It was due on 1st, 1981, and pays you through June 30, 1982.

Most of the assessors in Atlantic, Bergen, Camden, Cumberland, Essex, Ocean, Sussex and two members in Middlesex County have paid their state association dues.

About half of our Affiliate members have also paid dues for this period.

I urge you to get your dues in as soon as possible.

There is a proposed amendment to the by-laws (not passed yet) stating that "a member's dues must be paid by Sept. 1st in order to be eligible to vote in our November elections."

In any case, send your dues in now to Treasurer, Charles Taylor, 1104 Ringwood Avenue, Pompton Lakes, New Jersey, 07442.

PROPOSITION 13

Three years ago Proposition 13 was overwhelmingly approved by the California voters and, now for the first time, major reductions in public services is threatened in Los Angeles and other towns in California.

Reductions of 10 to 16 percent are anticipated in all services except police and fire protection.

County and city officials attribute their fiscal problems to their inability to raise taxes as a result of Proposition 13.

Proposition 13 limited property taxes to 1 percent of a property's assessed value based on its worth in 1978. The only time the assessment can be changed is when the property is sold and changes hands.

Opponents of Proposition 13 predicted a crisis would occur but it did not happen before this because the State Treasury had a large surplus and legislators distributed this money at their discretion but now the financial windfall has been exhausted.

Ignorant men raise questions that wise men answered a thousand years ago.

TAX AID VETOED

A bill sponsored by Assembly Speaker Christopher Jackman (D-Hudson) that would give state assistance to municipalities that suffer because of large taxpayer defaults was conditionally vetoed by Acting Governor Joseph Merlino.

Under Merlino's recommendations, the state would pay the taxes due because of unpaid property taxes if there is a tax sale. The state would buy the rights to the property if there are no other purchasers at the sale and if the uncollected taxes amount to 15 per cent of the municipality's total tax revenue.

The state would then have the right to foreclose unless the taxpayer redeems his property. If it is not redeemed within two years, the municipality would have to pay back the money to the state.

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Local Property Tax—Discrimination

Taxpayer attempted to prove discrimination without offering any proof as to the true value of the property in question.

In order for taxpayer to receive discrimination relief true value of the property had to be established. *Andrew Realty Co. v. Little Falls Tp.*, Tax Court of New Jersey, January 5, 1981.

Forty Persons Qualify as Tax Assessors

TRENTON—40 persons qualified to become municipal tax assessors on March 28, 1981 by passing an examination conducted by the State Division of Taxation, Department of the Treasury.

84 persons took the six hour examination which was held simultaneously at three locations in the State.

The examination was held in accordance with the Assessor Certification and Tenure Act which requires that anyone assuming office as tax assessor on and after July 1, 1971 must hold a Tax Assessor Certificate.

The Director stated the purpose of the assessor certification law is to promote professional administration of the property tax through training and examination, and to provide tenure in office as tax assessor to qualified persons.

He noted that examinations are offered twice each year, in March and September and covers the fields of property tax law, farmland, assessment, tax exemptions and deductions, sales ratio and equalization programs and the three approaches to valuation of real property. He also pointed out that New Jersey was in the forefront among the States in its assessor qualification program.

Assembly Concurrent Resolution No. 3042

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

This concurrent resolution proposes an amendment to the Constitution to provide that eligible senior citizens and disabled citizens may receive a real property tax deduction on cooperative property in which they reside and pay taxes.

RUTGERS 1981



MORE PICTURES NEXT ISSUE



MUNICIPAL REVALUATION / ASSESSMENT EQUALIZATION
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ASSEMBLY, No. 3280

An Act providing for the exemption from taxation of certain surface water impoundments, and supplementing chapter 4 of Title 54 of the Revised Statutes.

This bill would grant a tax exemption to owners of real property for the construction of surface water impoundments thereon. The amount of this tax exemption would be equal to the amount of the increase in the assessed valuation of the real property resulting from the construction of the impoundment. This exemption program is similar to a recommendation made at the 66th New Jersey State Agricultural Convention, which met in Cherry Hill, New Jersey, in January, 1981.

Senate Concurrent Resolution No. 3020

This resolution proposes to amend the Constitution to permit municipalities to reduce the tax rate on dwellings of certain citizens and residents of this State of the age of 65 or more years based on their length of residency in the dwelling house, and income.

Additionally, the resolution provides that such a reduction would not apply until the voters of the municipality approve of the reduction by referendum.

Dues for 1981-1982 Are Now Payable

Association of Municipal Assessors of New Jersey

NEW JERSEY ASSESSORS BULLETIN

City Hall, New Brunswick, N. J. 08903

Senator William Hamilton (D-Middlesex) has proposed a resolution to amend the Constitution to allow New Jersey Veterans and their spouses to continue to receive a \$50. property tax reduction in addition to a senior citizen exemption when they reach age 65.

The Senator is hopeful the amendment will appear on the November ballot but it must first win the Senate and Assembly approval by a three-fifths vote.

Hamilton contended that it was unreasonable for a veteran to have his \$50. deduction taken away by virtue of attaining a certain age.

If the amendment is approved, in 1982, qualified homeowners would get a \$50. veterans deduction along with a \$225. senior citizen deduction.

Assembly Concurrent Resolution No. 3036

A Concurrent Resolution to amend Article IV, Section VII, paragraph 2 of the Constitution of the State of New Jersey.

At the present time, State revenues from casino gambling are used for the purpose of providing reductions in property taxes, rentals, telephone, gas, electric and municipal utilities charges of eligible senior citizens and disabled residents of the State. This amendment would expand the use of such moneys so that revenues could be used for the deferral of property taxes for such citizens and residents. This Concurrent Resolution is a companion measure to Assembly Bill No. 3371 of 1981.

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