

New Jersey



Assessors

Bulletin



MEMBER
International Association
of Assessing Officers

Vol. 20, No. 4

November, 1981

PRESIDENT'S REPORT



I am approaching this November's League of Municipalities Convention in Atlantic City with mixed emotions. This is the time of year when my term ends and Gloria's begins. Although it has been a long, hard two years, I have somewhat become accustomed to it. In the past two years many things have

happened and many problems have cropped up.

We have had the problem where a municipality reduced the hours and salary of an assessor; suit was brought and the courts upheld the reduction in hours, but disallowed any reduction in salary.

We have had problems with different county boards of taxation hearing appeals where three-quarters of the current year's taxes have not been paid and granting extensions so that the taxpayer can pay their taxes. The Attorney General ruled that the law is explicit and county boards shall not hear appeals where three-quarters of the current year's taxes have not been paid. This raises another problem whereas the prior year's taxes have not been mentioned and, of course, need not be paid.

The Attorney General also ruled that the county boards shall return the fee with an immediate decision when the appeal is denied because of late filing. It is up to the applicant to be sure that an appeal is timely filed with the respective board of taxation.

I would be remiss if I did not express my appreciation to Sidney Glaser, Director of the Division of Taxation, J. Henry Ditmars, and Sam Temkin for their cooperation that they have granted me and our Association in the past two years.

At the time of writing this, the New Jersey Assembly has not reconvened and we are still awaiting their action on S-3131 and A-2371. There has been an enormous amount of work put into S-3131 and it is imperative that we pull out all stops in order to get this bill voted on in this session. If we are unsuccessful, all bills die at the end of this legislative session and we would have to start from the beginning again. So far it has taken us almost a year to get where we are and I can only report that we will attempt to do everything in our power to call for a vote on this bill. It has appeared on the Assembly Board for a vote four times in June, but each time the Assembly adjourned before taking an actual vote. It is frustrating because we have contacted almost every assemblyman in the New Jersey Assembly and they have indicated that they support and would vote for this bill.

As I have stated there has been a lot of work in holding this office, but I have enjoyed the rapport with all the assessors that I have come in contact with over the past two years and I would like to take this opportunity to thank each and everyone of you for allowing me to serve as your President.

Jim Anderson

ASSESSOR WANTED

ASSISTANT ASSESSOR. Salary range \$20,350-23,943. Exceptional candidate may be appointed above the minimum. CTA and 3 years experience as a municipal assessor or private appraiser required. Will be eligible for appointment as assessor (\$22,610-\$26,600) upon retirement of incumbent. Must be expert in residential, farmland, apartment and commercial assessment. Must be able to negotiate and defend tax appeals. About 5000 line items, 5000 change forms annually. Council-Manager government. Send resume to Reagan Burkholder, Manager, Municipal Building, Ward Street, East Windsor, NJ 08520 by December 1, 1981.

LEGAL NOTES

For those of you who could not attend the conference at Rutgers this year, I would like to highlight some of the important decisions of the Tax Court which may be useful to you in defending tax appeals before the county boards and the Tax Court.

The Tax Court in *Greenwald v. Metuchen*, 1 N.J. Tax 228 (1980), held that a taxpayer may not prove discrimination by relying upon assessments of comparable properties. In order to be eligible for relief under Chapter 123, the taxpayer is required to establish by a preponderance of the evidence that his property is assessed at a ratio above the upper limit of the common level range, or above true value.

The county boards and the Tax Court are empowered under Chapter 123 to raise a taxpayer's assessment, if the proofs establish that the assessment is at a ratio below the lower limit of the common level range—even though the municipality has failed to file an appeal. This was the holding in *Devonshire Development Associates v. City of Hackensack*, 2 N.J. Tax 392 (1981). In light of this, it is a sound practice to file counterclaims seeking an increase in assessment in every case initiated by a taxpayer in the Tax Court.

With regard to county board appeals, you should be reminded of the requirement under N.J.S.A. 54:3-27 that a taxpayer filing an appeal pay not less than the first three quarters of taxes for the current tax year. If at or prior to the trial date the taxpayer has not complied with this mandate then a motion should be made seeking dismissal of the petition of appeal. See *Lecross Associates v. City Partners*, 168 N.J. Super 96 (1979).

For those of you unfamiliar with the recent decision of the Superior Court in *Alongi v. Borough of South River* the taxing district attempted by ordinance to transform the assessor's position from full to part-time and thereby reduce his salary. Rejecting the Borough's argument, the court ruled that it is permissible to reduce an assessor's hours but that any attempt to reduce his salary would violate N.J.S.A. 40A:9-165—which forbids a reduction in salary of any appointed tax assessor during his term of office.

Edward Rosenberg

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IAAO to Conduct Workshop on Valuation of Machinery & Equipment

The International Association of Assessing Officers will conduct a workshop on the valuation of machinery and equipment February 11-12, 1982 in New Orleans. The workshop provides a foundation in valuation methodology applicable to machinery and equipment. It covers the audit-appraisal and physical appraisal methods through lecture and case problem work and addresses the methods for arriving at replacement cost new, economic life estimates, and depreciation primarily as they relate to the valuation of leased equipment and business and industrial machinery. Workshop material includes a review of accounting and auditing fundamentals and discussions of levels of trade, classification systems, and capitalization methods. The workshop is open to all assessment and appraisal personnel interested in or involved in the personal property field and is particularly valuable for personnel without previous machinery and equipment valuation course experience. There is no final examination, and the participant is issued a certificate of attendance.

The workshop will be conducted February 11-12, 1982 at the Monteleone Hotel, 214 Royal St., New Orleans. Sleeping rooms are available at the following rates: \$55.00 per night single and \$65.00 per night double occupancy. The registration fee is \$195.00, which includes all workshop material. For enrollment information and further details, write IAAO Education Department, 1313 East 60th Street, Chicago, IL 60637.

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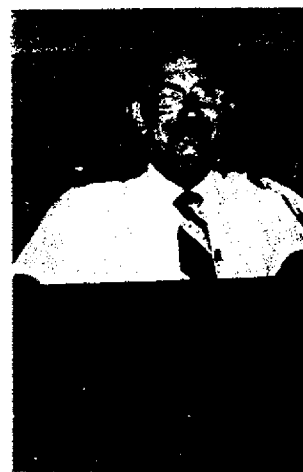
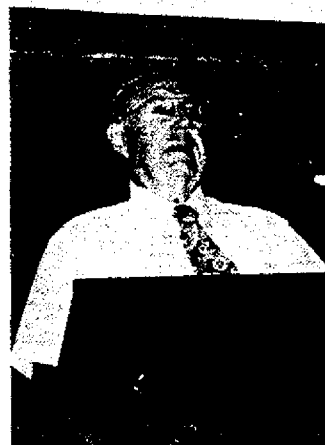
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CHERRY HILL, NJ 08034

609-428-3273

RUTGERS



ASSESSOR WANTED

Robert Cantrell, Brick Township Assessor, is resigning his position effective November 6, 1981.

Anyone interested in the job can call Larry Henbest, 341-1000 extension 304.

Salary is around \$27,000 and there are about 32,000 line items.

STANDARD ON ASSESSMENT-RATIO STUDIES PUBLISHED

Chicago, 28 August 1981—The International Association of Assessing Officers (IAAO) has just published "Standard on Assessment-Ratio Studies." Assessment-ratio studies are used to evaluate the accuracy of assessments, a subject of interest to property owners, their elected representatives, and assessing officers. An assessment-ratio study is a statistical comparison of assessed values with independent evidence of market values such as actual sales prices or independently-made appraisals. The Standard provides recommendations on the preparation, design, and use of assessment-ratio studies by assessors, county and state equalization agencies, and others interested in assessment equity. Major topics addressed in the standard include designing and assessment-ratio study, the acquisition of data, the presentation of findings, the use of assessment-ratio study findings, and performance standards. Single copies of the "Standard on Assessment-Ratio Studies" can be obtained free-of-charge from International Association of Assessing Officers, 1313 E. 60th Street, Chicago, Illinois 60637.

Senate Concurrent Resolution No. 3029

A Concurrent Resolution proposing to amend Article VIII, Section I, paragraph 3, of the Constitution of the State of New Jersey.

PROPOSED AMENDMENT

Amend Article VIII, Section I, paragraph 3, to read as follows:

3. Any citizen and resident of this State now or hereafter honorably discharged or released under honorable circumstances from active service, in time of war or of other emergency as, from time to time, defined by the Legislature, in any branch of the Armed Forces of the United States shall be entitled, annually, to a deduction from the amount of any tax bill for taxes on real and personal property, or both, in the sum of \$200.00 or if the amount of any such tax bill shall be less than \$200.00, to a cancellation thereof, which deduction or cancellation shall not be altered or repealed.

MAINTENANCE OF ASSESSMENTS

A five-county dinner meeting sponsored by the Somerset County Association addressing the problem of keeping assessments current will be held on Tuesday, March 2, 1982.

EXECUTIVE MEETING

PRESIDENTIAL REPORT



1. President Anderson reported on a meeting that was held with the Director, Local Property Tax Bureau. The following topics were discussed at the meeting:

a. **TAX MAPS**—Assessors are to review their tax maps and attempt to have them brought up to date.

b. **CONFLICT OF INTEREST**—

Assessors should police themselves in regard to holding two positions which may result in a conflict of interest.

c. **MANDATORY ATTENDANCE AT RUTGERS CONFERENCE**—There are pros and cons regarding the mandatory attendance at Rutgers Educational programs for assessors to retain their C.T.A. designation. It is felt, however, that there should be some continuing education for assessors holding a C.T.A. designation so that they are aware of changes in the laws and procedures of the assessing function.

d. **REVALUATIONS**—President Anderson would like to be informed of any situation whereby a County Tax Board is using pressure to have an Assessor place a Revaluation on the Tax List when the Assessor feels that the Revaluation is not complete.

e. **TAX APPEALS**—President Anderson would like to be notified if County Tax Boards are granting token reductions for tax appeals. There was also a discussion regarding the possibility of contacting Rutgers University or the Judiciary Committee to see about developing a course for County Tax Board Members to learn how to be an effective Judge in their capacity of County Tax Board Members.

During a discussion of the above mentioned items, Bob Ebert stated that in his experience with Revaluations he has found that when an Assessor is involved with a revaluation program there is generally a good revaluation and when he is not actively involved, historically there is a poor revaluation.

2. President Anderson stated that he has hopes that when the Legislature convenes in November they will vote on Senate Bill 3131.

3. There was much discussion in regard to the Farmland Bond Issue of \$50,000,000. There would be a matching fund program through the State and County to purchase development rights from a farmer and once these rights were purchased the farmland affected would have to be maintained as farmland into perpetuity. The farmer would not be compelled to sell the development rights and if he did the land could only be sold for farmland purposes. After discussing the pros and cons of this bond issue, there was a motion made by John Gausz and seconded by William Nikitich that the Association not take a stand on this issue. The motion was passed.

ELECTION COMMITTEE: Joyce Jones, Chairwoman
Ken Beck noted that some of the addresses that are on

file for Assessors in the State of New Jersey are not accurate.

GENERAL DISCUSSION:

George Harraka will be receiving "The President's Distinguished Service Award" at the League of Municipalities Conference in November. This award is granted in recognition of his many contributions to the League's program objectives.

Kennth H. Beck

ASSEMBLY, No. 3347

An Act concerning the payment of homestead rebates to certain citizens and residents of the State and amending P.L. 1976, c. 72.

The purpose of this bill is to allow any person, including senior citizens, permanently and totally disabled persons, and certain surviving spouses, entitled to a special homestead rebate in addition to the rebate to which all homeowners are entitled, to receive the entire amount of his rebate in the form of a credit against his property tax liability, rather than as a direct disbursement from the State Treasury.

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

NOTICE

Effective November 20, 1981, all members are requested to send all dues and other income, plus all bills, etc. to Mr. Joseph A. Crane, who is our new Treasurer.

Mr. Crane's address is 28 Silver Lake, Clayton, N.J. 08312 and his phone is (609) 845-5300.

I want to take this opportunity to thank everyone for their cooperation during the past nine years I had the pleasure of serving as your Treasurer.

Sincerely,
Charles H. Taylor

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

Senate Concurrent Resolution No. 3029

A Concurrent Resolution proposing to amend Article VCIII, Section I, paragraph 3, of the Constitution of the State of New Jersey.

PROPOSED AMENDMENT

Amend Article VIII, Section I, paragraph 3 to read as follows:

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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



The Paper Mill Playhouse in Millburn was declared tax exempt by a New Jersey Court ruling because of its "nonprofit status."

Similar decisions have been made recently for the George Street Playhouse in New Brunswick and the Chester Theatre.

This decision would indicate that all "nonprofit" theatres are eligible for property tax exemptions.

According to a spokesman for the Paper Mill Playhouse, 13 professional theatres in New Jersey are already tax exempt.

The chairman of the Paper Mill Playhouse board of trustees said he was not concerned about the money but rather the principle of tax exemption. The amount of taxes due for the year in question is over \$11,000. Of course, this money will have to be picked up by other taxpayers in Millburn and I'm sure they are not too thrilled with the chairman's philosophy.

The question now arises as to what constitutes a "nonprofit" theatre.

In New Brunswick it was argued that admission was charged to see the performances and the actors, administrators, directors, etc., all received monetary compensation. They were paid.

Someone was making a profit. So, what is a "nonprofit" theatre?

In my estimation profit was made and distributed.

If the actors were truly amateur and performed gratis, that would be "nonprofit."

Remember, this is One Man's Opinion.

Lou Schick

ANOTHER MAN'S OPINION

The implementation of Chapter 123 is proving to be devastating to the private homeowners of North Plainfield. Our economy at present curtails home building tremendously. This lack of new homes places an artificial high price on existing older homes.

North Plainfield had a revaluation in 1979. At its completion, our sales ratio was 97.8%. For 1981, it is 89%. The inflated prices coming through for the 1982 ratio indicate that we may drop to 80%. This entire drop is due to Class 2 (residential) sales.

For the past two years, we have had 305 usable sales in the residential category of Class 2. During that time period, we had 12 usable sales of commercial property, no sales of industrial property and 1 usable sale of garden apartments.

To apply the average ratio to all classes is discriminatory. It is granting advantage to income-producing properties at the expense of residential property. Actually, it is an unfair receipt of unearned increment to the income-producing properties.

I feel that the application of categorical ratios should be applied when a taxpayer is filing an appeal. This would prevent any large shift of the tax burden from income-producing properties to private homes.

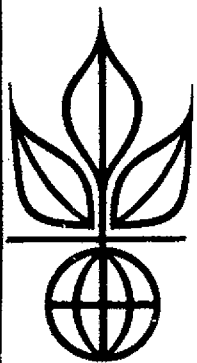
This should also apply to Messenger Service assessments. New Jersey Bell has \$9626. more property (depreciated) in North Plainfield for 1981 than in 1980. Yet, because of the application of our average ratio, they will pay \$739.00 less in actual taxes.

I hope that some correction can be made for this unfair result of Chapter 123, and privilege status granted messenger services.

August J. Church C.T.A.

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N.J. ASSESSORS LEGAL FUND

In response to the many questions concerning the Fund and its operation, Lou Pisacane, C.T.A., Secretary/Treasurer of the Fund wishes to use the Bulletin to reach all of the members of the State Association with some of the important facts.

1. Only paid-up members of the State Association can join. The fiscal year ends on June 30, 1982.
2. Dues are \$10. for each district covered. The district must be indicated on the PERSONAL check.
3. A 90 day exempt period begins from date of payment.
4. Applications shall only be approved by the Fund's Advisory Committee.
5. The purpose of the Fund is to assist in defraying legal expenses upon committee approval.
6. Limit of aid is \$500. per case. Exceptions can be made only by the A.M.A. of N.J. Executive Board.
7. To seek aid the assessor-member must contact his or her County President AND the Tri-County Rep.
8. Repayment to the Fund must be made by all successful recipients of financial aid.
9. Personal checks only should be sent to the treasurer, made to the order of "N.J. ASSESSORS LEGAL FUND".

The paid up members are listed below. If your name doesn't appear on it don't wait for trouble to join. Do it NOW. Your eligibility starts 90 days after payment not after trouble visits your assessor's position.

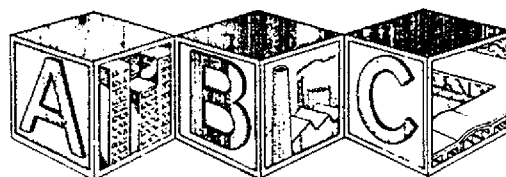
Your cancelled check is your receipt. If you need a written one enclose a stamped-addressed envelope to the treasurer—Louis C. Pisacane, CTA, 253 Linda Vista Ave., N. Haledon, N.J. 07508.

Assessor's Legal Fund Membership Record as of 10/15/81. Paid to June 30, 1982. Those paid to 12/31/81 are *'d.

L.C. Pisacane, J.L. Anderson, J.E. Andrea, E.H. Angelozzi, G. Ascough, G.L. Atkins, W. Bailey, W. Birchall, W. Brewer, J.R. Brokaw, J. Buck, N.R. Cantore, Jr., J. Centenario, A. Church, B. Clark, C. Collins, J.A. Crane, D.J. Crum, J. Dambach, R.J. Damiano, D. De Korte, G. Cross, J.T. Dollinger, M. Dougherty, J. Dyrek, T.R. Enright, C.W.

Fouquet, L. Freeland, P. Gan, C. Grayson, R.A. Hardie, G. Harraka, K. Hayes, L. Henbest, K. Hiele, M.Q. Hill, R. Housedorf, R. Iuolo, Jas. Jones, Joyce Jones, J.J. Keaveney, J. Keller Jr., H.J. Kohring, C. Alongi Jr., W.G. Kosul, M. Kozicky, M. Laielli, C. Landi, H. Leibeskind*, A.R. Leone, T. McCullum, D. Montag, H.A. Moore, L. Morris, W. Murphy, F.X. Murray*, J. Murray, J.J. McGraw, W. Nagel, H. Natyzak, S.C. Nothnick, S. O'Keefe, E.F. Pain, W.E. Pfander, R. Picciano, E. Ponessa, C. Powell, N.A. Queeny, W. Rebhahn, P. Rochelle, C. Schalck, H.C. Scheer Jr., L. Schick, J.G. Sealy, W. Sharp, C.J. Shutt Sr., E.K. Sommers, H.J. Spoto, R. Squires, K.T. Stretch, E. Stark, W. Sturko, Susan Supak, Lois Weiboldt, J.R. Woolover, Claire Young, F. X. Zupko, and Sam Befarah, Jr.

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LEGISLATIVE NEWS



The Legislature, as many of you probably already know, has been in adjournment all during the summer months and will continue to be until November 9th (the first Monday after election). Also, as many of you know, S-3131 was one of the many bills not acted upon by the Assembly prior to the adjournment,

much to the frustration and consternation of President Jim Anderson, the Executive Board and many of the assessors whose jobs still remain in jeopardy. This temporary setback has not caused us to lessen our enthusiasm for the passage of the bill, but it made all of us join together and redouble our efforts to have this proposal enacted into law.

As I stated in previous reports, this proposal (S-3131) is the single most important piece of legislation requested by the Assessor since Ch. 44 (The Tenure Bill). As it appears now, without S-3131, Ch. 44 may become moot. Again I urge all assessors to redouble their efforts as quickly as possible—reach out personally to your assemblymen. Make an effort to be in Trenton on November 9th—bring another assessor with you—but come down—work hard—the reward will be worth it. Although the Assembly may be in recess I have continued to seek aid in insuring the passage of this bill by whatever means or source. **We must prevail! We cannot afford to lose.**

What the future holds in store for the assessors will be dependent upon how much inequities in property tax administration the Assessors Association can have corrected. Soon President-Elect Gloria Cross will assume the duties of the presidency and an outline of her programs will be made. I, as Chairman of the Legislative Committee, have received numerous complaints from various assessors pertaining to certain quirks in property tax law. However, the majority of the complaints center around Chapter 123 and the effect this law is having on urbanized communities. The complaints center on the shift in the burden of taxation from Class 4 to other classes of property. Other complaints refer to the effect rent control is having on the value of Class 4C properties and the inability of the assessor to defend his assessments based on a declining ratio.

Another complaint is the promulgation of the ratio itself and the complaint centers on the fact that the original 27 categories for non-useable sales have never been amended since July 1957. Many assessors feel that there should be a honing of these 27 categories whereby the assessment sales ratios are more realistic since they also do have a determining effect on a municipality's need for a revaluation.

There have been many more complaints cited by assessors in other areas and it will be brought to the president's attention when she has her reorganizational meetings. I hope that every assessor can contribute some assistance toward the correcting of these inequities.

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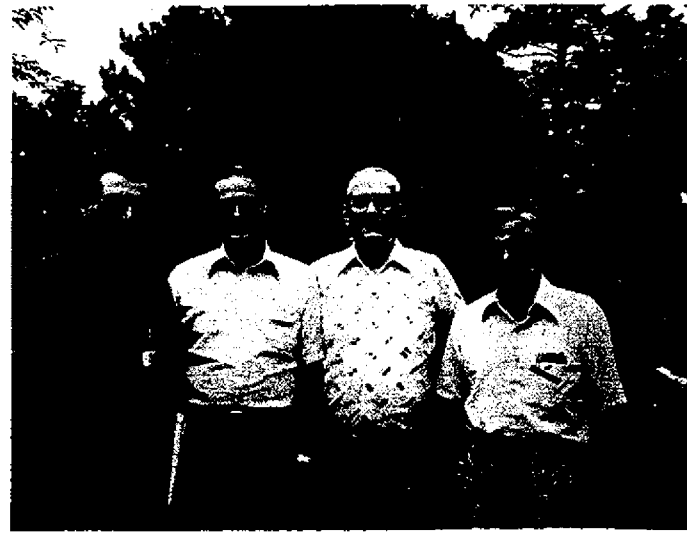
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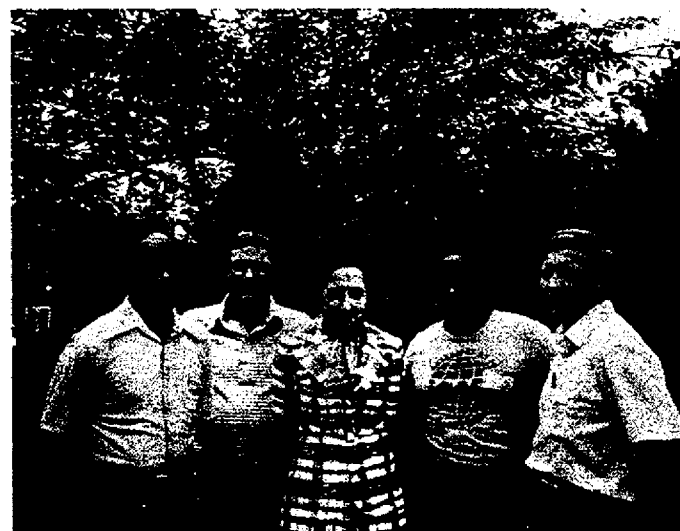
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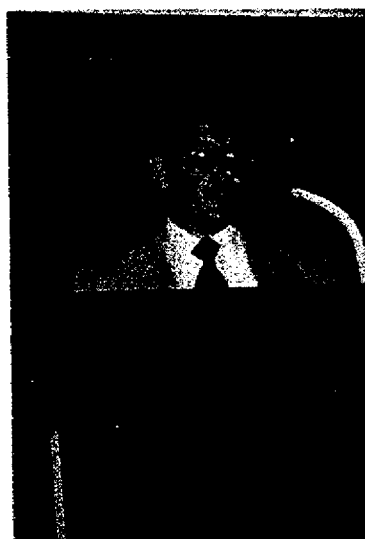
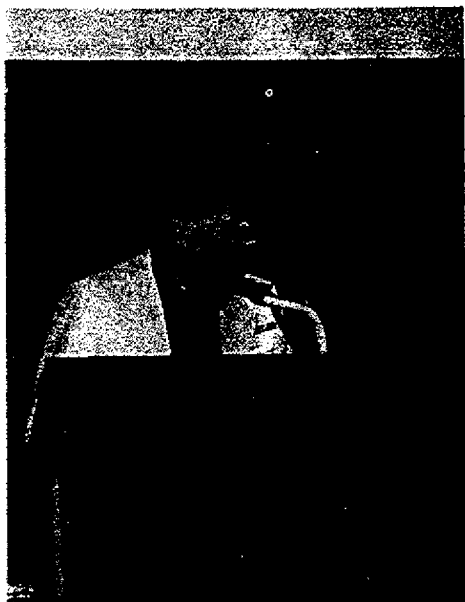
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ASSEMBLY, No. 3392

This bill, the "Home Improvement Tax Cut Act," extends to P. L. 1975, c. 104 (homeowner's improvements) the optional tax abatement device currently available to municipalities under P.L. 1979, c. 233 (multiple dwelling improvements) and P.L. 1977, c. 12 (commercial and industrial improvements). This bill would permit municipalities to abate some portion of a homeowner's tax assessment when the owner improves his dwelling, in addition to exempting up to \$15,000.00 of the value of the improvement. The annual amount of the abatement could not exceed 30% of the annual amount of the improvement exemption granted. An adopting municipality could set up its own schedule providing for a different percentage of abatement, up to 30%, for each or any year of the 5 year abatement period.

A municipality adopting the abatement provisions of this act could, if it wished, grant abatements for home improvements for which exemptions have been previously granted, but only for any portion of the 5 year exemption period remaining.

The bill would provide an additional tool which municipalities could use to stimulate rehabilitation efforts

in residential neighborhoods. The tax cut permitted here for homeowners who make improvements, while not as deep as those permitted for multiple dwellings or industrial and commercial structures, should cover the interest charges for a home improvement loan, and remove the disincentive the current high interest rates create for homeowners who wish to borrow money for improvements. As a result the building and other enterprises in the area would be stimulated, increasing employment and economic activity.

ASSEMBLY, No. 3347

An Act concerning the payment of homestead rebates to certain citizens and residents of the State and amending P.L. 1976, c. 72.

The purpose of this bill is to allow any person, including senior citizens, permanently and totally disabled persons, and certain surviving spouses, entitled to a special homestead rebate in addition to the rebate to which all homeowners are entitled, to receive the entire amount of his rebate in the form of a credit against his property tax liability, rather than as a direct disbursement from the State Treasury.

Association of Municipal Assessors of New Jersey

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