

New Jersey



Assessors



MEMBER  
International Association  
of Assessing Officers

Bulletin



OCTOBER 1982

**SPECIAL ISSUE**  
**50th ANNIVERSARY**  
**ASSOCIATION OF**  
**MUNICIPAL**  
**ASSESSORS OF**  
**NEW JERSEY**



## THE EARLY YEARS

The Assessors of New Jersey have a long record of activity in improving assessment administration throughout the state. Even before the Association of Municipal Assessors was formally organized, New Jersey Assessors were recognized as an active group, participating in League of Municipalities meetings prior to 1920 and up to the present time.

Early attempts at organizing centered around the annual meeting held in conjunction with the League of Municipalities. As this was the only general meeting held during the year, all official action was a product of this meeting. Due to the lack of contact during the year, progress toward organization went slowly. Proposed By-Laws were presented in 1929, providing for one regular meeting per year, with special meeting as needed.

In 1932, the League of Municipalities held its Annual Conference at the Berkley-Carteret Hotel in Asbury Park, with the Assessors on the program for October 6th. As we

have recognized 1932 as the organization date for many years and we know that our meeting was held on October 6, 1932, we believe that to be organization date of the Association as we now know it.

Actual records of Association activities during the early years are not available. However, we do know that the early officers, President, 4 Vice-Presidents, and Secretary-Treasurer (one person), were elected for one year terms.

Since the Executive Board during the first half of our existence did not have the authority to represent the membership during the year, the decision making process was severely restricted. Although the officers had only a one year term, some continuity was maintained by the re-electing of those previously in office. During this time period, Edward M. Young of Teaneck and Maurice H. Clyman of Camden were among those who served as President. To these, and the other officers who served with them, we owe our thanks for laying the foundation upon which the Association has been built.

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### SPECIAL EDITION PRODUCED BY 50th ANNIVERSARY COMMITTEE

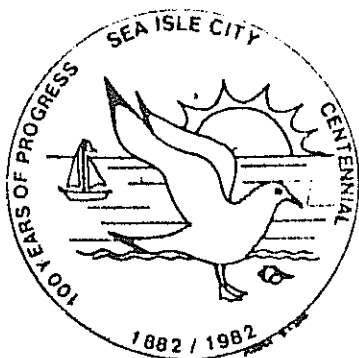
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Alfred Green

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Marriott Haines

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### SEA ISLE CITY, N.J.

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## EDUCATION

Education is important to any professional who wishes to maintain an up-to-date level of knowledge to be able to properly do his or her job. In the late 1940's, there was a growing awareness on the part of the officers of the need for an organized educational program. President James S. T. McDonough of Irvington, who served prior to 1949, was a pioneer in this effort, along with Thomas Hunt, of Newark, the 1949 President and Richard Lamb of Hackensack, our 1950-51 leader. The most familiar name of our educational pioneers is Al Weiler, of Maplewood, who taught the first assessing courses in 1949. In 1950 and 1951, Al taught "Municipal Assessing Principles" at Stevens Institute of Technology in Hoboken and Drew University in Madison.

1952 marked the beginning of the cooperative effort between the Association, Rutgers University and the League of

Municipalities in sponsoring the Assessors training programs. With the basic course renamed "Principles of Municipal Assessing" as the foundation, "Principles of Municipal Assessing II" was the advanced course in the early Rutgers program.

In August, 1954, 104 men and three women attended the first Institute for Assessing Officers at Rutgers. The acceptance of this conference type program is shown by its current existence as the Assessor's Continuing Education Program.

Over the years, the names have changed. The PMA set became "Property Tax Administration" and "Real Property Appraisal I," with "Real Property Appraisal II" added to cover income producing properties. These regular courses, along with a variety of case-study topics have provided the New Jersey Assessor with an exceptional educational program.

### PMA I — 1954



1st Row: Reock—Rutgers, Carlton Jr—A—Rumsen, Canfield—A—New Shrewsbury, Anderson—AC—Trenton, Russo—A—Trenton, Kessler—LPTB. 2nd Row: Pancoast—Woodbury Heights, Mendelson—Trenton, Walters—A—Ewing, Faber—LPTB, Acolia—AC—Trenton, Voorhees—C—Trenton, Hart—LPTB, Patterson—A—Spring Lake. 3rd Row: McDonough—Instructor, Ditmars—RR—Tax, Fritsch—R—Beach Haven, Trier—LPTB, Pierson—LPTB, Haines—NJ Tax Payers Assn., Force—A—Hopewell Twp. 4th Row: Summers—LPTB, Hunt—A—Hopewell Boro., Van Zant—A—Bordentown, Schragger—Trenton, Feeley—A—Phillipsburg, Mahar—LPTB, Moyer—Tax Bd.—Warren, Sundheim—Tax Bd.—Warren, Geissler—LPTB

# Camden County

CONGRATULATES

## THE ASSOCIATION OF MUNICIPAL ASSESSORS OF NEW JERSEY

ON ITS 50th ANNIVERSARY

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PAST PRESIDENTS GATHER AT CONFERENCE



Front—Sam Befarah, Jr., 1970; Clarence Delgado, 1966; Alfred Geene, Jr., 1960; Walter Salmon, 1972  
Rear—Marriott Haines, 1962; William Bailey, Jr., 1976; John Murray, 1974

## PAST PRESIDENTS

Progress in an association depends on the willingness of its members and officers to be involved in their organization. All of the Post-World War II Presidents of our Association were actively involved in the betterment of the lot of the New Jersey Assessor, not only during their term as President but before and after their term. Looking back through the old Bulletins and the older Newsletters reveals a pattern of committee activity that clearly demonstrates each individual's dedication to the support of the Association. Picking up where we left off in the education article, let's look at some of the more recent Presidents.

The longest term as President that we have record of is that of Russell T. Wilson of Englewood, who served from 1952 to 1957. During his term, Russ worked toward the goal of achieving tenure, which would not be reached until a later year. The assessment profession in New Jersey was busy as 1953 saw the formation of the Local Property Tax Bureau and the Association became involved with the creation of the first editions of the Assessor's Handbook, the New Jersey Real Property Appraisal Manual and the Assessor's Law Manual. Russ later became the first New Jersey Assessor to receive the IAAO designation CAE and the first SMA in the state.

William McDowell of Plainfield followed as President and continued to press for tenure for the Assessor. On April 2, 1957 the Association incorporated.

Anthony Berenato of Atlantic City was the Association's

first Sergeant-at-Arms in 1954 and was to become the President for 1959, during which the NAAO celebrated its 25th anniversary.

1960 marked the beginning of a reorganization of the Association under the leadership of Clifton's Alfred J. Greene, Jr., who was the 1960-1961 President. After years of having official action permitted to be taken only at the annual meeting, Al was able, with the cooperation of his Executive Board to poll the entire membership and receive the authority for the Board to act in behalf of the entire membership at any time during the year.

The need for greater involvement by the various county associations became apparent as a part of the reorganization and steps were taken to charter the county groups into the state Association, giving each county President or alternate a vote on the Executive Board.

During Al's term, the old Newsletter was retired and the Bulletin became the official publication of the Association. The first Bulletin editorial committee was chaired by George Linger, who was joined by Norman Harvey and Daniel Kiely. The Society of Municipal Assessors was formed in 1961 to provide recognition of individual efforts toward professionalization.

Marriott Haines, who had served as a Vice-President under Al Greene, became President for 1962 and 1963. As a VP, Marriott had been working on the revision of the laws relating to the assessment of farmland and was able to see his

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**HAPPY 50th**

**FROM**

**Friends of the**

**Monmouth County**

**Assessors Association**



## PAST PRESIDENTS cont'd

effort result in the Farmland Assessment Act of 1964. Marriott's term included the completion of chartering the county associations into the state and the expansion of the number of Vice-Presidents from four to seven.

Following Marriott, George Linger of South Plainfield led our Association in 1964 and 1965. During his term, the Farmland Assessment Act became law. George established the Tri-county system in an attempt to increase the flow of information from the state Association to the individual members. In 1964, New Jersey hosted the Northeast Regional Conference at Asbury Park. The Bulletin received the Zangerle Award from the IAAO as the best periodical in 1963.

Clarence Delgado, the Ridgewood Assessor was next in the Presidential line. During his 1966 and 1967 term, the Assessor's Certification and Tenure law was passed. At the 1967 Rutgers Conference in June, Del received the first Assessor's certificate from then Director William Kingsley. The Joint District law was also passed in 1967.

Plainfield provided another President in the person of

Daniel Kiely, who held that office in 1968 and 1969. The Association became involved in taking a position on proposed regulations relating to a code of ethics and received the cooperation of the Director in allowing the Executive Committee to have input on this important matter. While President, Dan received the A. E. Weiler Award for his contributions to Assessor education.

Samuel Befarah, of Asbury Park, assumed the office of President for 1970 and 1971 and promptly became involved in supporting the Certification and Tenure law against attempts to weaken the standards of that important Statute. During Sam's term the possibility of an Assessor's office being abolished by changing to or from a Board came into view, a problem that would be with us for many years to come. Once again, New Jersey hosted the Northeast Regional Conference, this time, in 1970, in Cherry Hill. In 1970 the Association Executive Board recommended that the initials C T A be used after one's name by all holders of the Tax Assessor Certificate.

Walter Salmon of Mount Laurel was the Associa-

(continued on next page)



## BERGEN COUNTY ASSOCIATION OF ASSESSORS



Anthony Berenato, Atlantic City, receiving Past President's card from Clarence Delgado (1971).

## PAST PRESIDENTS cont'd

tion's President for 1972 and 1973. The Robinson v. Cahill court case on school funding was making news during his term as were the continuing attempts to undermine the Certification and Tenure law through lack of enforcement of the requirement of Certification prior to holding office. Another continuing issue was another move toward "State" assessing. Certification was made a part of the Civil Service requirements for the Assessor's title in Civil Service municipalities. Chapter 123, the "Common Level" law, first appeared in 1973.

For 1974 and 1975, John Murray of Millburn led the Association through a term devoted to improving relationships with the Division of Taxation and concentrating on legislative accomplishment. The Farmland Advisory Committee was established by the Director during John's term and legislation eliminating residency requirements for Assessors was enacted. The 5-year abatement of added assessments in certain areas became law in 1975. The identity of the Association as an active voice for the New Jersey Assessor was firmly established in the halls of Trenton while John was President.

East Brunswick's William Bailey was the next President and continued to build on the foundation set by his predecessor. In addition to maintaining cooperation with the Legislature and the Director, Bill opened the door to the exchange of ideas and problems between our Association and the Tax Collectors and Tax Boards. A Code of Ethics was adopted under Bill's guidance. Around the state, Assessors

were lamenting the Homestead Rebate Act and everyone was trying to decipher what effect the income tax would really have on school aid. The first edition of public relations brochure "You and Your Assessment" was issued. Over half a million copies would be distributed in the next few years.

Clayton & Deptford became common words in our Association as Joseph Crane took the helm of the Association for 1978 and 1979, pledged to continue the spirit of cooperation established by the prior Presidents and to further increase the status of the New Jersey Assessor. Legislative highlights of Joe's tenure include the establishment of a full-time Tax Court and the removal of the Assessor from the election process. The Local Property & Public Utility Branch issued the third edition of the Appraisal Manual and the State Budget included an appropriation to subsidize the Rutgers educational programs for Assessors. The Association assisted in the preparation of an up-to-date Record Retention Schedule which was issued by the Bureau of Archives.

James Anderson, Assessor of Point Pleasant and Point Pleasant Beach and President for 1980 and 1981 continued the effort to improve the position of the Assessor. After a court decision determined mobile homes to be real property, the Association became involved in the problems created by that decision. New regulations from the Director's office required the posting and maintenance of office hours by the Assessors. Jim labored diligently to have the Assessor's position solidified through the passage of legislation to convert Boards of Assessors to Assessors and Deputy Assessors thereby preventing the loss of tenure through the elimination of a

(continued on next page)

## *Congratulations to New Jersey Assessors on their 50th Anniversary!*

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## **PAST PRESIDENTS cont'd**

particular job title. A totally revised Assessor's Handbook was issued from Trenton in 1981.

The Association's first female President, Gloria Cross of Mount Olive took over the office in time for the 50th Anniversary of the Association. Early in her term, the Northeast Regional Conference was held in Atlantic City and a 50th Anniversary Dinner, including several past Presidents reviewing the Association's history, was held in conjunction with the Rutgers Conference.

As we pause to remember the accomplishments of our historic past, we look forward, with great anticipation, to the future.

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## **SMA MEMBERS PAST & PRESENT**

Russell T. Wilson, SMA  
Clarence N. Delgado, SMA  
Alfred J. Greene, Jr., SMA  
Marriott G. Haines, SMA  
Merle St. Amour, SMA  
Sargent Dumper, SMA  
Edward P. Markowich, SMA  
Sydney E. Margolin, SMA  
Evelyn M. Moore, SMA  
Joseph Rubenstien, SMA  
Edgar V. Renk, SMA

Hackensack  
Ridgewood  
Clifton  
Vineland  
Fairlawn  
Millburn  
Wayne  
Morristown  
Monmouth Junction  
North Bergen  
Monmouth Junction

John J. Murray, SMA  
C. Maxwell Young, SMA  
Margaret Jeffers, SMA  
Emanuel D'Noia, SMA  
Anthony Boresch, SMA  
Charles J. Klein, SMA  
Daniel P. Kiely, Jr., SMA  
Robert J. Petrallia, SMA  
Joseph M. Lukowiak, SMA  
Harley W. Hesson, Jr., SMA  
Milford E. Levenson, SMA  
Benjamin P. Maggio, SMA  
A. James Reeves, SMA  
Walter G. Letson, SMA  
James L. Anderson, SMA  
Edward A. McKenna, SMA  
Joseph B. Krupinski, SMA  
William A. Brewer, SMA  
Michael J. Heaney, SMA  
Walter W. Salmon, SMA  
I. R. DeCavalcante, SMA  
R. B. White, SMA  
F. W. Naples, SMA  
W. T. Bailey, SMA  
Ackley Elmer, SMA  
K. H. Beck, SMA  
Gloria A. Cross, SMA  
Aaron L. Hannah, SMA  
Olapa Fost Veat, SMA  
Dorothy Montag, SMA

Millburn  
Tenaflly  
Jersey City  
Belleville  
Rahway  
Maplewood  
Plainfield  
Irvington  
River Edge  
Glen Rock  
Linden  
Clifton  
Cinnaminson  
Metuchen  
Point Pleasant  
Fairlawn  
Teaneck  
Plainfield  
Summit  
Moorestown  
Scotch Plains  
Pleasantville  
Clark  
East Brunswick  
Ventnor  
Toms River  
Mt. Olive  
Neptune  
Ringwood  
Cologne

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## **CONGRATULATIONS FROM**

**The**

**Municipal Assessors Association**

**of**

**Middlesex County**



## HISTORIC DAY FOR NEW JERSEY ASSESSORS

On Thursday, June 15, 1967, the first Certification Awards were made to some New Jersey Assessors who had qualified under Chapter 44, Laws of 1967. This occurred only a little over one month after Senate Bill No. 252 was signed into law by Acting Governor Ridolfi. The awards were made to 54 Assessors who had submitted the necessary application and proofs. The majority of the Assessors receiving the Certification were attending the Fourteenth Annual Conference for Assessing Officers in New Brunswick.

The awards were made by the Director of the Division of Taxation, Mr. William Kingsley. Director Kingsley offered his highest praise to Dr. Ernest Reock, Director of the Bureau of Government Research of Rutgers University, for his part in the certification accomplishment. The Director also had high praise for President Delgado, Sam Befarah, Randy Brokaw and all of the men who worked so hard to bring certification from Bill to Law. Director Kingsley pointed out that the Certification Awards presented at the Conference were only a portion of those that have been received by the Division. Many more applications are being processed but time did not allow for the completion of this processing in all cases before the Conference.

Director Kingsley reviewed the history of Certification and Tenure legislation from the recognition for its need by Aaron Neeld, Al Weiler, Jim McDonough and Rowland D. Major to the present day advocates Alan Hart, Russell Wilson, Al Greene, George Linger and Marriott Haines.

The Assessors at the Conference congratulated Mr. Robert White, Supervising Field Representative in charge of Certification, for the expeditious preparation of the Application Form and the speedy processing of the form and proofs.

Even before the formal organization of the Association, the issue of tenure for qualified Assessors was a topic for discussion. Continuing effort by the Association resulted in the passing of Chapter 44, Laws of 1967, which was signed into law on May 4, 1967. By requiring certified Assessors, New Jersey became a leader in the professionalization of the Assessor. Believed by many to be the single most important piece of legislation ever enacted relating to assessment administration in the State, Chapter 44 is certainly an important contribution to the continuing line of legislation supported by the Association to improve the status of the Assessor. Removal of the Assessor from the election process and elimination of residency requirements have also contributed to the desirability of becoming an Assessor.



Taken the day Chap. 44, Laws of 1967 (Assessor Certification) was signed into law: Left to Right, Seated: 1. Edwin B. Forsythe, Senate Minority Leader, 2. Sido Ridolfi, Pres. N.J. Senate, Acting Governor, 3. Norman Tanzman, Assemblyman. Standing: 1. Sidney Glaser, Asst. Dir. Div. of Taxa-

tion, 2. Samuel Befarah, Jr., 3. Ernest C. Reock, Dir. Bur. of Govt. R.E., Rutgers, 4. John A. Kervick, State Treas., 5. William Kinglsey, Act. Dir. Div. of Taxation, 6. Clarence Delgado, State Pres.



Taken the day the first CTA Certificates were handed out at Rutgers, June 1967 from left to right: Front—1. Charles A. Ramsey, 2. Clarence N. Delgado, State Pres., 3. William Kingsley, Act. Dir. Div. of Taxation, 4. Joseph A. Likowiak, 5.

Salvatore M. Banka. Rear—1. Edward A. McKenna, Assessor, Fairlawn, 2. Harvey Hesson, Assessor, 3. Russell T. Wilson, P.S.P. Assessor, 4. Charles S. Picard, 5. Joseph B. Krupinski, Assessor, Teaneck.

## FLASHBACKS

1952—Unsuccessful in securing repeal of Freeze Act.

11/18/53—Tenure bill became a casualty.

11/18/53—Each regular member is entitled to one vote.

11/18/53—"Our meetings were more largely attended than those of any subordinate organization in the League and should have ample consideration.

March 1, 1954—AMANJ Newsletter

"We have succeeded in having a new bill introduced . . . to repeal this 'Freeze Act'."

3/1/54—Executive Comm. has divided state into four areas, each under a V.P.

V.P. Theodore Plumb—Union, Somerset, Middlesex, Mercer and Burlington Counties

V.P. Romeo Poggi—Cumberland, Cape May, Atlantic, Gloucester and Salem Counties

V.P. George Rosenberg—Hudson, Bergen, Essex, Mon-

mouth and Ocean Counties

V.P. Harold Van Orden—Passaic, Morris, Hunterdon, Sussex and Warren Counties

2/57—Newsletter #3—"A Tax Assessor, annoyed because his next door neighbor kept a goat, taxed the animal four dollars. The outraged owner protested, but the Assessor insisted that it was strictly in accordance with the Statutes: "All property abutting and abounding on the public street, he read, "shall be taxed at the rate of two dollars per front foot."

6/12/53—R.T. Wilson, Pres., addressed the 2nd Annual Convention Assn. of Chosen Freeholders in opposition to county assessing.

The 50th Anniversary Committee wishes to thank the following people and organizations for their assistance: Local Property Bureau and Public Utility Branch; N. J. League of Municipalities; J. Henry Ditmars; and Clarence Delgado.

# AWARDS AND RECIPIENTS

## 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.

1965	Marriott Haines Ed Markowich Clarence Delgado Russell Wilson Al Greene
1966	Norman Harvey
1967	Sam Befarah
1968	Dan Kiely
1969	William Brewer
1970	Herbert M. Gaskill
1971	Randolph Brokaw
1972	Ackley Elmer
1973	Robert Ebert
1974	No Award
1975	Edward McKenna Walter Salmon
1976	Joseph Krupinski
1977	Kenneth H. Beck
1978	John J. Murray
1979	Charles Fouquet
1980	George Harraka

## 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.

1975	Louis Schick
1978	William E. Birchall, Jr.
1980	Marriott Haines

## RUSSEL T. WILSON AWARD (Miscellaneous)

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

1976	George Harraka
1977	Marriott G. Haines
1978	William Bailey
1979	Claire Young Sam Katz
1981	Louis C. Pisacane

## 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 objective.s

1980	Carl Miller
1981	George R. Acolia

## 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.

1975	Thomas C. McCandless
1976	John M. Conover
1977	Edward Fitzgerald
1979	Herb Gaskill



Association of Municipal Assessors of New Jersey

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