

New Jersey



Assessors

Bulletin



MEMBER
International Association
of Assessing Officers

Vol. 21, No. 2

May, 1982

PRESIDENT'S MESSAGE



In keeping with my promise to communicate with all members of our Association, I will endeavor to relate to you through the media of the Assessor's Bulletin.

All committee appointments have been established and I would like to thank all the volunteers who asked to serve. The response has been overwhelming.

Many county meetings and tri-county meetings have been held all over the state. Most meetings were of an educational nature with pertinent speakers on issues that affect all assessors.

I would like to commend the Somerset County Assessors Association for their aggressive action in inviting five county associations to their meeting. The timely subject "Maintenance of Assessments" drew a large group of assessors.

For informational purpose, please note it has been ruled by the Division of Taxation and Department of Community Affairs that due to the fact the Tax Assessor's and Tax Collector's duties have a direct bearing on the Financial area of Municipal Government the holding of both offices in one municipality by the same person is considered a conflict of interest.

Most committee chairmen have called meetings to review, discuss, and settle items which currently are of issue to us.

Of serious concern to our Organization is the subject of "Professionalism." To this end, additional education programs will be presented in the near future for assessors such as Real Property Appraisal III and Property Tax Ad-

(continued on page two)

N R A A O

This is the last call for the Northeast Regional Association of Assessing Officers annual conference to be held May 23 to 26.

The place is the beautiful Harrah's Marina Hotel, Atlantic City.

Hopefully, the keynote address will be given by our Governor, the Honorable Thomas H. Kean at 10:00 A.M. on Monday, May 24.

There will be many interesting educational sessions on a variety of topics and fun programs where you can relax and enjoy the four days in New Jersey's answer to Las Vegas.

Hotel rates are reasonable along with free parties and shows.

The conference is presided by Al Greene (201-473-2600) and co-chaired by Sam Bafarah (201-775-2100) and Charles Fouquet (201-263-4271).

SENATE, NO. 1071

An act concerning the assessment of real property and improvements thereto and supplementing chapter 4 of Title 54 of the Revised Statutes.

Current law provides that any newly erected structure may be assessed and taxed as real property when it is substantially ready for use. This has created a financial hardship for builders and developers who cannot consummate sales of properties upon which they have constructed new dwellings. In order to alleviate much of this financial hardship to an already depressed building industry, this bill would provide that no detached single family dwelling shall be assessed and taxed as real property until a certificate of occupancy has been issued and unless the structure is actually occupied and used for residential purposes.

President's Message

(continued from page one)

ministration II. Both courses will contribute to the professionalism of the assessor. This brings us to the touchy subject of assessor re-certification (for lack of a better title). In order to get total response on this subject I have formed a committee consisting of each County President. Each President is to pursue input from their county on their feelings and suggestions or ideas on how the Association may accomplish a program that would be feasible for all. We are in an era where the assessor's accountability, or lack of it, in overall assessment accuracy and appraisal decisions are becoming issues for property owners, taxpayers organizations, and yes, even the courts.

The By-Laws and Conflict of Interest Committee is currently reviewing our present By-Laws and with recommended changes to iron out certain kinks in our election process. Proposed amendments will be presented at the Executive Board meeting to be held in June.

Chapter 123 and the Freeze Act are also under study by their respectful committees.

Gloria A. Cross
President, A.M.A.N.J.

SENATE, NO. 1118

An act to repeal section 46.1 of the "Municipal Land Use Law," approved January 14, 1976 (P. L. 1975, c. 291).

The section to be repealed by this bill relates to land assessed pursuant to the Farmland Assessment Act and requires the land to be assessed other than as farmland on January first following any preliminary subdivision, site plan or planned development approval for such land notwithstanding that such land may continue in use as farmland. The section conflicts with the provisions of Article VIII, Section I, paragraph 1(b) of the New Jersey Constitution which subjects the land to additional taxes and a change in assessment when the land "is applied to a use other than for agriculture or horticulture."

SENATE, NO. 7

An act concerning the taxation of real property owned by the Port Authority of New York and New Jersey in certain cases and amending P. L. 1962, c. 8.

As the Port Authority of New York and New Jersey has acquired facilities and as it continues to expand these facilities, more and more valuable property is removed from the taxing jurisdiction of numerous municipalities, thereby increasing the burden upon the remaining property owners. It is evident that these facilities operated by the authority should pay their share of the operating costs of the municipalities.

The purpose of this bill is to amend the act empowering the authority to make payments in lieu of taxes at its own discretion to make it mandatory upon the authority to make these payments with respect to projects authorized by the 1962 law.

When you decide to go with computers . . . Go with the leader!

Today's constantly changing values require innovative methods for maintaining up-to-date assessments. Our Mass Appraisal System (MAS), not only provides defensible values now, but includes important features for efficient and reliable updating when the time comes for the next reappraisal.

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ASSESSOR WANTED

MIDDLE TOWNSHIP, Cape May County is looking for a full time Tax Assessor. Salary negotiable. Approximately 10,256 line items. Must have New Jersey C.T.A. Send resume to:

George H. Simpkins, Township Clerk, 33 Mechanic St.,
P.O. Box 247, Cape May Court House, NJ 08210

SENATE, NO. 122

A supplement to "An act concerning rebates from taxation, providing for homestead rebates for citizens and residents of this State, and supplementing chapter 4 of Title 54 of the Revised Statutes," approved August 30, 1976 (P.L. 1976, c. 72, C.54:4-3.80 et seq.), as said title was amended by P.L. 1977, c. 17.

Presently, a homestead rebate may be allowed on a dwelling house of a citizen and resident of this State if said citizen and resident owned and used said dwelling house as his principal residence on October 1 of the pretax year. There are many instances where a taxpayer has owned and used such a dwelling house for 9 months of a year and then purchased and moved to another house. In such cases a rebate will only be allowed based on the equalized value of the house occupied on October 1 and will be less than a "full" rebate.

This bill provides that a homestead rebate may be calculated on the equalized value or values of any one or more dwelling houses owned and used as a taxpayer's principal residence during the pretax year.

LEGISLATIVE COMMITTEE



The State Legislature is now in recess due to the meetings of the Joint Revenue and Finance Committee on the preparation of the State budget.

Because of this recess the Association's Legislative Committee prepared to hold a meeting on April 7 to review those proposals made by various legislators in both houses. However, the blizzard of '82 which occurred on April 6th, forced a cancellation of the meeting. The blizzard, however, was confined to areas north of Trenton and those members residing south of Trenton were able to make it and a short meeting was conducted. The concern of those present at the meeting should be the concern of all assessors throughout New Jersey.

With the convening of this new legislature came the drafting of proposals which, if enacted, would have a drastic effect on property tax administration. Twenty-five of those bills were filed and deal with property tax law, some of which can be defined as unique and some beneficial.

Outstanding among all these proposals are three bills which deal in the same principle. One has already passed the Assembly (A-855) and is about to be reviewed in the Senate when they reconvene.

This bill proposes that added assessments cannot be levied on a new residential improvement unless a C. O. has been issued despite its percentage of completion on October 1st of the pre-tax year. In fact, it still cannot be assessed after the second October 1st if it is deemed to be completed and a C. O. has not yet been issued.

When this bill was reviewed by the Assembly Municipal Government Committee, as Chairman of the Legislative Committee, I attended and provided the committee with some input. I pointed out to the committee that the granting of this abatement to the owners of the property was a violation of the Constitution of the State of New Jersey. I stated that abatements are exemptions and exemptions can only be granted through constitutional law and not by general law. The proposals received heavy support from the builders association and passage in both houses seemed certain.

In reviewing these same bills with the legislative committee for the N. J. League of Municipalities, I brought this situation to their attention. The League was unanimous in their support against passage of the bill for two reasons. One, that it was in violation of the Constitution and the other was that it was discriminatory and denied the municipality the revenue for the services it provided. The League intended to pursue this matter further.

In regards to Ch. 123, a second meeting was held with the Director and many items concerning this law were raised for discussion. More than ever before, it was emphasized, that the initial intent of the law which brought about its enactment back in 1973 was not being realized, especially in today's economy where the demand for residential units still

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far exceeds the demand for commercial or industrial property. As the values of residential properties continue to rise, and commercial and industrial property values remain stable, it is a foregone conclusion that the assessments of these same commercial and industrial properties cannot remain within the upper and lower limit of the Director's District Ratio once this ratio has reached a certain level. Therefore, the beneficiary of Ch. 123 is the commercial and industrial properties.

This is especially true in the area of apartments where controlled income and high financing has created havoc in the assessment balance. It has been repeated over and over again that the current finance rates, as unrealistic as they are, have become a cause for great concern in the determination of assessed valuation. Because of the high finance rates and the controlled income, sales of multi-dwelling units are almost non-existent.

The Ch. 123 Committee is hopeful that some resolution can be achieved in the near future.

Below are listed some of the proposals yet to be reviewed by the committee:

- A-307—Classification of Mobile Homes.
- A-498 & 544—Tax Court revisions relating to appeals.
- A-800—Payment of court costs by revaluation firm in tax appeal loss.
- A-833—Recording of lawyer's name on face of deed.
- A-1049—Eliminate annual refiling of rebate.
- A-1125—Accepting appeals timely field by mail.
- A-1126—Accepting Farmland Applications filed by mail.
- S-210—Reimbursement to municipality for D.A.V.'s.
- S-368—In-lieu of taxes on County-owned property.
- S-464—10 year receding transfer tax on farmland.

George C. Harraka, C.T.A.

AMANJ 50th Anniversary Committee

The first item of discussion was the actual organization date. After Chairman Birchall reviewed briefly the information received from the League of Municipalities relative to early association meetings and discussion of the lack of success of attempts to organize prior to 1932, it was decided to use the date of the annual Assessors meeting in 1932 as the organization date. Therefore, all further work will reflect October 6, 1932 as the date.

The suggestion was made to send copies of the report Marriott Haines received from the Secretary of State showing April 2, 1957 as the incorporation date to the Association President, Secretary and Treasurer.

Bob Immordino suggested that we inquire with the New Jersey Historical Commission to see if they may be of any assistance in helping us celebrate our Anniversary. Bob will arrange a meeting with the Commission for himself and Chairman Birchall.

A brief discussion of budget led to the decision to request \$600 for the next fiscal year.

After reviewing the concept of making 50th Anniversary stickers available to the membership, it was decided to have Carolyn Landi contact the vendor and arrange for 10,000 stickers to be printed. Note: Since 10,000 is only 17 per town we ordered 25,000.

The next topic was a special issue of the Bulletin, devoted entirely to the history of the Association. It was decided to sell special "booster" ads to help offset the cost of this project. Chairman Birchall will compose a form letter to be sent by Joe Crane to all present advertisers and county associations soliciting their ads. Ed Burek and Lou Schick compilers.

Bob Immordino brought out the idea of having a press conference in Trenton to get the word to the press about the Anniversary. This will be developed at a later date.

In an attempt to solicit information for the special Bulletin and inform the general membership of our anniversary plans, the Committee decided that Chairman Birchall should attend as many multiple county meetings as possible in the near future.

President Cross suggested that the Chairman contact Mayor Larry Anzovino concerning his participation in our anniversary.

An article in the New Jersey League of Municipalities magazine was suggested. The consensus was that the Chairman should be the one to author it. Timing should be for September or October issue.

The desire to have the Governor issue a commemorative proclamation was discussed. The Chairman will investigate a similar action done for the municipal clerks and proceed from that point.

As a part of the anniversary celebration, it was decided to have a special program at the Rutgers Conference in June. All available past presidents will be invited to be a part of a look back into our Association's past.

ASSEMBLY, NO. 1053

An act concerning the deferral of the payment of certain real property taxes by certain residents of the State, amending P. L. 1977, c. 110 and N. J. S. 40A:2-7, and supplementing Title 54 of the Revised Statutes.

This bill authorizes certain senior citizens and disabled residents of the State or, in certain cases, their surviving spouses, to defer payment of their real property taxes less any deduction, exemption from tax, homestead rebate or credit to which they are entitled and establishes the qualifications to be met and the procedures to be followed for the granting of these deferrals. The bill provides that the deferred taxes shall become payable when the taxpayer dies, the property is conveyed or is no longer the residence of the taxpayer; that the deferred taxes shall constitute a lien on the property; and that interest shall accrue on the amount of deferred taxes at the rate of 8% per annum.

A municipality may finance this deferral program by issuing bonds. If the municipality wishes to finance the program with bonds, the tax assessor for the municipality must notify the State Treasurer by October 1 of the year preceding the tax year concerned. If this is not done, the municipality must participate in the financing plan set forth in the bill, using State Revenues from casino gambling. The bill provides that if the total dollar amount of taxes deferred in a municipality for a year exceeds the total dollar amount of deferred taxes and accumulated interest repaid during that year, the State Treasurer shall remit the difference to the municipality using State revenues from casino gambling. If in a year the amount of deferred taxes repaid exceeds the amount of taxes deferred, the municipality shall remit the excess to the State Treasurer for deposit in the Casino Revenue Fund.

The New Jersey Constitution limits the purposes for which State revenues from casino gambling shall be used to provide reductions in property taxes, rentals, telephone, gas, electric, and municipal utilities charges of eligible senior citizens and disabled residents of the State.

Assembly Concurrent Resolution No. 20 of 1982 proposes an amendment to the State Constitution to allow these revenues to be used for the deferral of property taxes for such citizens and residents.

ASSEMBLY, NO. 1125

An act concerning taxation, and amending sections 54:2-39 and 54:3-21 of the Revised Statutes.

This bill provides that, when appeals from an assessor's decision to the county board of taxation, or from the board's decision to the tax court, are filed by mail, they shall be considered as timely if they are committed to the mails on or before the statutory filing deadline.

A similar provision is made for delivery through a commercial courier or messenger.

The bill requires "satisfactory evidence" of committal for delivery within the time allowed; this could be afforded by a postmark, postal certification or registration, or an appropriate receipt from a commercial service.

Association of Municipal Assessors of New Jersey

NEW JERSEY ASSESSORS BULLETIN

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

Quarterly Publication

OFFICERS

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ASSESSOR WANTED

A part-time assessor is wanted in Hanover Township. It requires one day a week, seven hours, during the day. No night work is expected.

Send resume to:

Mr. Joseph Giorgio, Dept. A., P.O. Box 250, Whippany, NJ 07981

ON GOOD PUBLIC RELATIONS

A great majority of the Tax Assessor's duties are involved with good Public Relations.

The commodity you have to sell is your expertise.

There are some important points which are necessary for good "salesmanship".

First and foremost is accurate assessments and, along with this, the willingness to share your material with the taxpayers so that they may understand and appreciate the vast amount of mechanics that are used. You should create a feeling of accessibility and convey to them that you are interested in their concerns. Their questions should be answered openly, clearly and completely.

Personnel in your office should be well trained so that they may assist in telephone conversations and office visits. They should create a good impression for your office.

Our aim is toward more professionalism and our contacts with the people should be on the highest level.

Public Relations Committee
 Grace Wolf, Chairman

Revision to Constitution and By-Laws

Article 3, Section 1a, Paragraph 9—Revised 11/18/81

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 Treasurer that they are members in good standing. State Association dues must be paid by September 1 for members to be eligible to vote.

RESOLUTION

WHEREAS, Article 3, Section 3 of the Constitution and By-laws of the Association of Municipal Assessors of New Jersey states the terms of office for the President, President-Elect, seven (7) Vice-Presidents, Secretary, Treasurer, and Sergeant-at-Arms, and

WHEREAS, the seven (7) Vice-Presidents are elected to represent the seven (7) tri-county areas and

WHEREAS, a tri-county Vice-President is elected to represent a tri-county area, and

WHEREAS, Article 3, Sections 4, 5 and 8 of the Constitution and By-laws of the Association of Municipal Assessors of New Jersey does not specify that tri-county Vice-Presidents must be an active member of one of the counties in the tri-county area he represents,

NOW, THEREFORE, BE IT RESOLVED that the Sussex County Assessors Association, Sussex County, New Jersey goes on record as proposing that all future members of the Association of Municipal Assessors of New Jersey running for a tri-county Vice President's office must be an active member in one of the counties in the tri-county area he will represent in the event this candidate is a member of other tri-county areas.

BE IT FURTHER RESOLVED, that the Sussex County Assessors Association, Sussex County, New Jersey hereby goes on record as proposing that all County Associations pass similar resolutions and forward same to the Association of Municipal Assessors of New Jersey.

SENATE, NO. 210

A supplement to "An act to provide for exemption from taxation in certain cases, and supplementing chapter 4 of Title 54 of the Revised Statutes," approved July 21, 1948 (P. L. 1948, c. 259; C. 54:4-3.30 et seq.).

Presently the State reimburses municipalities for amounts allowed as deductions from local property taxes to senior citizens, the disabled and veterans. This bill would provide for State aid to municipalities for amounts allowed as exemptions from local property taxes for disabled veterans.

SENATE, NO. 3131

Senate 3131 has been signed by the Governor and is now known as Chapter 393, Laws of 1982. This bill was signed on January 6, 1982. The important excerpts of this law is as follows:

1. The Governing Body or Chief Executive, as shall be appropriate to the form of government of the municipality, shall provide for the appointment of a tax assessor and such deputy tax assessors as it may determine necessary.
2. The tax assessor and deputy assessors' term is re-emphasized for four (4) years starting July 1.
3. Terms and appointments of Boards of Assessors is deleted from the law.
4. The law is amended to require that a tax assessor must be certified and that the deputy shall act under the direct supervision of and assist the tax assessor.
5. A municipal tax assessor may be appointed in more than one municipality provided that the holding of additional appointments does not interfere with the proper discharge of statutory duties, nor conflict with obligations to the respective municipalities in which the assessor serves. That section of the law that says the municipalities must agree where an assessor is appointed in more than one municipality, this section is deleted.
6. Compensation of a tax assessor appointed in more than one municipality shall not be reduced, nor shall any increases in compensation be denied because of the multiple service.
7. The offices of municipal clerk and municipal tax assessor is spelled out as to the responsibilities to the governing body such as budget reports, purchasing practice, accounting controls, and etc. Most department heads can be removed with the exception of municipal clerk and tax assessor.
8. The law is clarified in that the clerk, collector, and assessor shall be appointed by a majority vote of the mayor and council for terms as provided in Chapter 9 of Title 40A of the New Jersey Statutes.
9. The law also makes minor changes where it had referred to commissioner which is now superseded by "Director of the Division of Taxation."
10. The law is also amended whereby a tax appeal being filed with the county board must also be filed upon the assessor and the clerk of the taxing district. Judgments shall be sent to the assessor and clerk of the taxing district who shall notify the collector and the county tax administrator.
11. Removal of an assessor is reemphasized as to procedures.
12. The governing body may fix salaries from time to time, but no ordinance shall reduce the salary of or deny without good cause an increase in salary given to all other municipal officers and employees to any tax assessor, tax collector, or municipal clerk during the term for which he shall have been appointed.
13. There is a new save harmless clause protecting tenure

of any member of a board or secretary who becomes a deputy assessor or tax assessor.

14. Boards of Assessors created prior to the effective date of this act are abolished. The Secretary of the Board or if there is no secretary then the individual having primary responsibility for the discharge of the duties of assessor shall be the municipal tax assessor and any other members of the board shall be deputy municipal tax assessors.

15. It should be noted that this law took effect immediately and there is nothing that any municipality or assessor must do: everything is automatic.

James L. Anderson

WHAT IS PUBLIC RECORD?

In South Dakota, the Commissioners and Director of Equalization in Custer County adopted the following policy:

"The information on permanent record cards (legal descriptions, ownerships, assessed value of structure and land, taxable value and actual tax), is available upon request to anyone. The work card is considered a tool, used by the Assessor to arrive at the assessed value placed on the permanent record card. This work card is to be made available to the owner of the property, but it is not considered as a public record available on demand. Anyone wishing a copy of any work card is required to pay the County a fee of \$20 for said copy. Anyone wishing a copy of ownership plats is required to pay the County a fee of \$5 per plat."

This policy was not developed to withhold information from anyone. The work cards and ownership plats were developed by county personnel and paid for by county tax dollars for use in County Real Property Assessments.

The policy was adopted to prevent anyone from using the information, paid for by tax dollars, to complete a task for which they were hired and for which they were receiving compensation. They feel that the fee of \$20 a copy for work cards and \$5 a copy for ownership plats is a just and reasonable fee in view of the leg work and research time that they eliminate.

To date, not one copy of the residential or commercial work cards has been sold, but they have sold many copies of the ownership plats. Even at \$5 per plat, individuals and companies are saving themselves considerable time and expense.

SENATE, NO. 254

An act to amend the title of "An act concerning exemption from taxation of real property owned by certain nonprofit corporations and supplementing chapter 4 of Title 54 of the Revised Statutes," approved December 9, 1974 (P. L. 1974, c. 167), so that the same shall read "An act concerning exemption from taxation of real property owned by certain nonprofit corporations and charitable trusts and supplementing chapter 4 of Title 54 of the Revised Statutes," and to amend the body of said act.

This bill extends to charitable trusts the exemption from real property taxation presently provided for lands devoted to recreation and conservation purposes, owned by certain nonprofit corporations.

CODE OF ETHICS

The functions of the assessing officer and other members of AMANJ are professional in character. This Code of Ethics is a set of dynamic principles guiding the members' conduct. Each member of AMANJ agrees that he will abide by this Code of Ethics.

Relations with other assessing officers:

1. It is the duty of every assessing officer to cooperate fully with other assessing officers in all matters affecting his official duties.

2. Information concerning persons or their property, obtained by an assessing officer in his official capacity, should be treated as confidential except for lawfully authorized uses. It is proper for assessing officers of different jurisdictions to exchange factual information concerning persons or their property to aid either or both in the assessment of property legally subject to taxation.

3. Cooperate with the AMANJ and its officers in all matters, including, but not limited to the investigation, censure, discipline or expulsion of members who by their conduct prejudice their professional status or the reputation of the AMANJ.

4. Protect the professional reputation of other members of AMANJ who subscribe to and abide by this Code of Ethics.

5. It is unprofessional for any assessing officer, in any writing or speech, to use the material contained in the writings or speeches of other assessors, persons or agencies, unless full credit is given to the original author.

6. It is unethical for an assessing officer to represent a taxpayer at any level of appeal procedure involving the determination of assessments.

Relations with other public officials:

1. The assessing officer has a duty to cooperate with other public officials to improve the efficiency and economy of public administration.

2. It is improper for an assessing officer, charged by law with the responsibility for determining assessments of property, to permit his judgment of values to be influenced by other public officials for any reasons other than those directly concerned with the value of the property.

3. It is the duty of the assessing officer always to maintain an attitude of respect and co-operation towards other public officials and agencies to whom the law has assigned official duties relating to the work of the assessing officer.

Relations with the public and taxpayers:

1. It is the duty of every assessing officer to maintain at all times a courteous and respectful attitude in his relations with taxpayers and the public generally, and it is his further duty to compel a similar attitude on the part of his subordinates.

2. It is improper for an assessing officer to accept any gift where it is clear that such gift is made solely because he is an assessing officer.

3. The assessing officer should give full faith and allegiance to his oath of office.

4. Perform his assessment duties in a manner consistent with statutory requirements without advocacy for accommodation or any particular interests, being factual, objective, unbiased and honest in his conclusion.

ASSESSOR WANTED

Part-time assessor wanted by the City of Linwood, Atlantic County.

2,455 line items, mainly residential. Must be C.T.A.

Salary negotiable.

Send resume to City Clerk, 400 Poplar Ave., Linwood, NJ 08221.

Salem County Combines Assessors & Collectors Organizations into One Association

The two organizations have been holding combined County meetings for over a year. The prime purpose for combined meetings is to promote a smooth working relationship between assessors and collectors through discussion of common items of concern and of interest.

Since the combined meetings proved beneficial, it was decided to form one association which was ratified at the January meeting.

Officers of the newly formed association are: Joseph M. Harasta, Assessor, Lower Alloways Creek Township, President; Elmer Brown, Collector, Pilesgrove Township, Vice-President; Donna Harris, Assessor, Mannington Township, Secretary; Barry Timberman, Collector, Elmer Borough, Treasurer.

ASSEMBLY, NO. 3609

An act to repeal section 14 of "An act concerning taxation, amending sections 54:2-3, 54:2-8, 54:2-14, 54:2-18, 54:2-33, 54:2-34, 54:2-35, 54:2-40, 54:2-41, 54:3-22 and 54:3-26 of the Revised Statutes, and supplementing chapter two of Title 54 of the Revised Statutes," approved April 25, 1946 (P. L. 1946, c. 161).

Section 14 of P. L. 1946, c. 161 (C. 54:2-43), commonly known as the "Freeze Act," provides that judgment by the tax courts involving real property shall be conclusive and binding upon the municipal assessor and the taxing district for the assessment year covered by the final judgment and the following two assessment years.

During the 3-year "freeze" period, a municipality may not apply for an increase, but the taxpayer may petition for a further reduction.

Consequently, a taxpayer can, by regularly appealing for a decrease, indefinitely limit ("freeze") his property tax liability—even if the tax court denies his appeal—since each decision would constitute a conclusive and binding judgment on the taxing district.

The inappropriate application and utilization of the "Freeze Act" deprives local taxing districts of substantial tax revenues and it should, therefore, be repealed.

1982-1983 DUES

Dues are due on or before July 1, 1982 for fiscal year 1982-1983.

Note: Article 3, Section 1a par. 9 amended and adopted Nov. 18, 1981: "State Association dues must be paid by September 1 for members to be eligible to vote."

This current fiscal year 1981-1982 we had 455 paid regular members out of a possible 625.

If the Association is to continue with the programs and projects it has adopted we must have 95 to 100 per cent paid regular members.

Every Assessor should urge his staff to become an Associate Member (\$15.00), in as much as they are now included in our funding program for Assessor's courses and our Continuing Education Program in June. This current fiscal year we have 12 paid Associate Members.

We should also work to increase our Affiliate Membership, which includes persons representing Tax Departments of Corporations and Companies and persons engaged in the practice of Law and Appraising Real Estate. This current fiscal year we have 41 Affiliate Members (\$55.00).

I would like to challenge every County President to have a 100% paid up county for 1982-1983 and urge every assessor to become a member of the State Association.

Joseph A. Crane, C.T.A.
Treasurer, A.M.A.N.J.

LEGAL FUND

Every Assessor is urged to send his personal check for \$10.00 for each district, she or he wishes coverage in, by July 1, 1982 for fiscal year 1982-1983.

Send your check made payable to "N.J. Assessor Legal Fund" to: Louis C. Pisacane, 253 Linda Vista Ave., North Haledon, N.J. 07508.

LOGO

The 50th Anniversary Committee has distributed a supply of stickers for each municipality to a representative of each county. The stickers may be used on important correspondence or as a decoration on briefcases or luggage. If anyone does not want or need their supply of stickers they may be returned to Carolyn Laudi or Bill Birchall.

ASSEMBLY, NO. 856

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 by the 66th New Jersey State Agricultural Convention, which met in Cherry Hill, New Jersey, in January, 1981.

Tax Assessor/Asst. Comptroller Moorestown Township

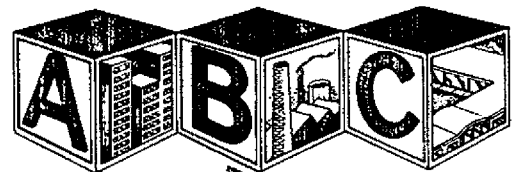
Population 15,600. Seeking Certified Tax Assessor in Department of Finance. Responsible for 6,000 line items including Industrial, Commercial and Apartment properties. Also will assist Finance Department Head (Comptroller). Knowledge of and experience with accounting principles, and interest in future use of computer desirable. Position offers training and experience for career development as a Comptroller or Director of Finance. Salary open. For consideration, submit resume to Division of Administration, Personal Attention of John Logue, Deputy Township Manager, Township of Moorestown, 111 West Second Street, Moorestown, NJ 08057 by May 31, 1982. Telephone: 609-235-912.

ASSEMBLY, NO. 800

An act concerning tax appeals and the tax court, and supplementing P. L. 1978, c. 33 (C. 2A:3A-1 et seq.)

This bill would provide that a plaintiff successfully appealing the valuation of real property before the tax court shall be entitled to costs and reasonable attorney's fees, if the complaint arose from the completion of a revaluation program by a revaluation or appraisal firm under contract with the municipality, and if the court shall find that the firm was grossly negligent in its attempt to arrive at the value of the property. The appraisal firm would be made a party of interest to the complaint, and would pay the costs and attorney's fees incurred by the plaintiff before both the county tax board and the tax court.

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Assessors Placement Committee

The Assessors' Placement Committee would like to maintain a list of qualified certified assessors who are seeking employment.

The committee would also like Municipalities to be aware of the fact that such a committee exists so when they seek a replacement they will be able to know the requirements necessary to fill the vacancy. Also, an available list of assessors will be at their disposal.

Assessors or municipality representatives may call chairman Steve Kessler 609-576-0700, Claire Young 201-568-6100 or Dorothy Montag 609-965-0547.

SENATE, NO. 903

An act providing for exemptions and abatements from taxation on newly constructed multiple dwellings and condominiums in areas in need of rehabilitation in certain cases, and amending P.L. 1977, c. 12.

The purpose of this bill is to permit municipalities to extend tax exemptions and abatements to multiple dwelling housing and condominium housing newly constructed in areas in need of rehabilitation. The bill amends P.L. 1977, c. 12 (C.54:4—3.95 et seq.) which now provides for a 5 year tax exemption and abatement period for commercial and industrial structures located in such areas.

Currently, newly constructed multiple dwellings and condominiums do not qualify for tax exemptions or abatements under any of the various statutes implementing Article VIII, Section 1, paragraph 6 of the State constitution. Improvements to multiple dwellings and to common elements of condominiums qualify under P.L. 1979, c. 233 (C. 54:4-3.121 et seq.), and improvements to individual condominium units qualify under P.L. 1975, c. 104 (C. 54:4-3.72 et seq.). These statutes, however, cover only improvements to existing structures, and do nothing to encourage new construction of multiple dwellings and condominiums in areas in need of rehabilitation.

Senate Concurrent Resolution No. 6

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

IN MEMORIAM

Tom McCanless, former assessor of Dover Township, passed away last March.

An assessor since 1965, Tom retired in 1977.

Tom was the recipient of the New Jersey Assessors Association Humanitarian Award.

SENATE, NO. 1081

An act authorizing the establishment of municipal boards of tax appeals, supplementing Title 54 of the Revised Statutes and amending R. S. 54:3-21 and R. S. 54:3-26.

The purpose of this bill is to provide for a tax appeal system at the municipal level for property owners wishing to appeal an assessed valuation of less than \$100,000.00. The municipal boards would not be empowered to increase any assessment appealed to them. At present, a property owner who disputes his assessment must file an appeal with the county board of taxation by August 15 following the assessment. Appeals from county board decisions may be taken to the State tax court. This bill would provide a local option for those taxpayers who qualify to appeal their assessment with the municipal tax appeals board, thus avoiding traveling to the county seat for an initial appeal.

Municipal boards of tax appeals would consist of three members appointed by the mayor. Members would serve a 3 year term. On or before July 31 following an assessment a qualifying taxpayer would be able to file an appeal with the municipality upon the payment of a \$25.00 filing fee. Filing fees collected by municipal tax appeal boards would be used to offset the costs of a secretary to the local tax board as well as other clerical and paperwork costs. The local boards would have 2 months to hear appeals brought before them. Determinations made on the local level would be binding upon the municipal assessor unless a request for review by the complainant or assessor is subsequently taken to the county board of taxation. Nothing in this bill precludes a property owner from following the present appeal system of filing a petition to the county board of taxation. Rather, the bill establishes a local "first-step" option to the present tax appeal process for those property owners who wish to appeal assessments of less than \$100,000.00.

Qualifications for Membership in N.J. Assessors Association

The following shall be eligible for regular membership with all the rights of membership including, but not limited to, the right to vote, to serve on committees, and to hold office:

Qualified in accordance with the requirements of Chapter 44, Laws of 1967, and the current holder of one of the titles listed below:

Assessor

Deputy Assessor

Assistant Assessor

Qualified under Civil Service and the current holder of one of the titles listed below:

Chief Assistant Assessor

Assistant Assessor

Principal Assistant Assessor

Senior Assistant Assessor

Junior Assistant Assessor

The following shall be eligible for associate membership with all the rights of membership including, but not limited to, the right to serve on committees; however, associate members are not eligible to vote or hold office:

All persons regularly engaged in the tax assessment administration at county or state level in New Jersey; all holders of the C.T.A. certificate not otherwise eligible for regular membership; and all persons employed in the office of a Municipal Tax Assessor. Amended 2/1/74

The following shall be eligible for affiliate membership with all the rights of membership including, but not limited to, the right to serve on committees; however, affiliate members are not eligible to vote or hold office:

Persons representing the Tax Departments of Corporations or Companies and persons engaged in the practice of law or appraising real estate and personal property where their practice includes property tax matters or representation of communities whether municipal, county or state. Amended 2/1/74

Regular membership, as defined in Article 2, Section 1, shall be attained when membership applications and state dues are received and eligibility verified by the Secretary of the State Association. An application form filed with the Secretary continues in force from year to year without the necessity for additional filing so long as the membership is continuous. Amended 2/1/74

Each regular member shall have the right to cast one vote. (New Amendment 2/1/74)

Associate and affiliate membership, as defined in Article 2, Sections 2 and 3, shall be attained when membership applications and state dues are received and eligibility verified by the Secretary of the State Association. An application form filed with the Secretary continues in force from year to year without the necessity for additional filing so long as the membership is continuous. Amended 2/1/74

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Assembly Concurrent Resolution No. 47

A concurrent resolution proposing an amendment to Article VIII, Section I of the Constitution of the State of New Jersey.

The purpose of this resolution is to provide for the amendment of the Constitution to permit the Legislature to enact laws authorizing municipalities to grant property tax exemptions to nonprofit rental housing projects for senior citizens. The "Senior Citizens Nonprofit Rental Housing Tax Law" (P.L. 1965, c. 92, C. 55:14I-1 et seq.) allows municipalities to grant exemptions for such housing projects only if they are constructed in conjunction with the clearing and development of blighted areas.

The tax exemption provided in the current statute is authorized pursuant to Article VIII, Section III, paragraph 1 of the Constitution which is concerned with redeveloping blighted areas and not with the needs of the elderly. Restricting tax exemptions to housing for the elderly to projects constructed in blighted areas impedes the construction of housing for senior citizens and limits the ability of the elderly to live where they choose.

The resolution is a companion measure to Assembly Bill No. 622 which amends the "Senior Citizens Nonprofit Rental Housing Tax Law" to allow municipalities to grant tax exemptions to nonprofit housing projects for the elderly anywhere within their boundaries.

Assembly Concurrent Resolution No. 41

A concurrent resolution proposing to amend Article VIII, Section I by adding paragraph 8 permitting the Legislature to enact laws regulating local tax exemptions and abatements under certain circumstances.

This amendment will allow the legislature to enact laws granting property assessment exemptions or abatements to certain owners in non-blighted areas for periods of up to 5 years. This would particularly benefit older citizens who live in the same house for many years. After their family has grown up and moved away, they are then able to make improvements to their property but hesitate to do so because they will immediately receive an additional assessment. If these could be abated for 5 years, they would be able to handle the increase. Employment would be spurred by the building work generated.

Delinquent Casino Taxes Cause Problems

Close to seven million dollars in property taxes are owed to Atlantic City by the casinos and foreclosure proceedings are contemplated against one this spring.

Spokesmen for the casinos expressed surprise that the taxes haven't been paid although they are waiting for a state tax court hearing.

The City's Director of Finance and Revenue has suggested that legislation be passed barring a license renewal for a casino that is in arrears on its taxes.

ASSEMBLY, NO. 1049

A supplement to "An act concerning rebates from taxation, providing for "homestead rebates for citizens and residents of this State, and supplementing chapter 4 of Title 54 of the Revised Statutes," approved August 30, 1976 (P.L. 1976, c. 72; C.54:4-3.80 et seq.), as said title was amended by P.L. 1977, c. 17.

This bill would do away with the requirement that persons eligible for homestead rebates must file new applications every year with the municipal tax assessor. Under this bill the Director of the Division of Taxation would send the assessor a list of persons currently receiving rebates in the municipality. The assessor would then approve a rebate for the coming tax year unless he determines such person is no longer eligible. The filing requirement for persons newly eligible and the time periods for filing remain unchanged.

Senate Joint Resolution No. 13

A joint resolution establishing a commission, to be known as the Property Tax Study Commission, to evaluate and study the methods of financing local government, inquire into the feasibility and practicability of alternative methods of allocating the costs of such financing, and pursuant to the results of its study, make recommendations to the Governor and Legislature.

ASSEMBLY, NO. 631

An act establishing the Security Improvements Rebate Program and amending P.L. 1977, c. 110.

This bill implements the amendment to the State Constitution proposed by Assembly Concurrent Resolution No. 50 of 1982 (now pending before the Legislature) to allow eligible senior citizens and disabled residents of this State to receive rebates up to \$50.00 for security improvements made to their residences. The rebates will be limited to a maximum of \$50.00 per household. The entire \$50.00 rebate need not be obtained at one time and an eligible resident can apply repeatedly until the \$50.00 ceiling is reached.

The rebates payable under this act and the administration and advertising expenses of this program shall be paid from the moneys deposited in the Casino Revenue Fund.

Rising crime is a threat to all residents. It is especially menacing to this State's aged and disabled who most need the benefits of added protection, but often cannot afford to take extra security measures.

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WHAT IS AN ASSESSOR?

- If he is pleasant, he's too familiar.
- If he is sober faced, he's a sourpuss.
- If he is young he doesn't know anything.
- If he is old, he should retire.
- If he goes to church, he's a hypocrite;
- If he doesn't, he's a heathen.
- If he drinks, he's an alcoholic;
- If he doesn't, he's a prude.
- If he talks to everybody, he's a gossip;
- If he doesn't, he's unsociable.
- If he insists that the rules of the office be kept, he's too particular;
- If he doesn't, he's careless.
- If he looks around, he's snooping and
- If he belongs to a lodge, members expect favors.
- If he tries to settle all complaints, he must have the wisdom of Solomon;
- If he worries about them, he will soon be crazy.

—Anonymous

Reprinted from and submitted to the "Assessor's Bulletin," Iowa State Association of Assessors, by David G. Squires, Technical Representative, The Sidwell Company.

ASSEMBLY, NO. 855

An act concerning the assessment of real property and improvements thereto and supplementing chapter 4 of Title 54 of the Revised Statutes.

Any other law to the contrary notwithstanding, no building or other structure newly constructed on any parcel of real property and intended for occupancy and use for residential purposes as a single family dwelling shall be added to the assessment list as real property subject to taxation until a certificate of occupancy or temporary certificate of occupancy has been issued and unless the building or other structure is actually occupied and used for such purposes; provided, however, that no such building or structure shall be omitted from more than two consecutive assessment lists.

Nothing in this act shall be construed as applicable to any addition to, or improvement or alteration of, any existing buildings or structure.



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SENATE, NO. 953

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. 1977, 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."

ASSEMBLY, NO. 672

An act concerning exemptions or abatements from taxation for conversions of certain buildings to multiple unit dwellings in certain cases and amending P.L. 1979, c. 233.

P.L. 1979, c. 233 (C. 54:4-3.121 et seq.) provides that municipalities may offer tax incentives to stimulate conversions of certain unutilized buildings to viable multiple dwelling use. These buildings must be located in areas designated by the municipality. The object of this bill is to make clear that conversions of unused public school buildings are eligible for those incentives.

NEW JERSEY ASSESSORS' CONTINUING EDUCATION PROGRAM DOUGLASS COLLEGE CAMPUS NEW BRUNSWICK, NEW JERSEY JUNE 21-25

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