

New Jersey



Assessors



Bulletin



MEMBER
International Association
of Assessing Officers

Vol. 21, No. 3

August, 1982

LEGISLATIVE NEWS



The Legislative Committee met on Jun 9, 1982 at the Edison Municipal Complex to review many proposals pertaining to Property Tax Administration. In behalf of the committee I would like to thank Joe Buck and Mayor Yelencics for the very hospitable treatment that was given our committee.

Numerous proposals were reviewed, some of which had been filed in previous years. The others were filed during this session of the legislature and the outstanding ones, which, if enacted, will have a great affect on the administration of certain property tax laws.

Outstanding among these bills is A-825 which forbids the assessment of newly constructed homes for a period of as much as two years if a certificate of occupancy has not been issued and if it is not inhabited. Despite the opposition presented on this bill by the Assessor's Association, the Local Property Tax Bureau and the N. J. League of Municipalities, this bill cleared the Assembly County & Municipal Government Committee and the Assembly itself.

At the recent hearing before the Senate County & Municipal Government Committee the same objectors raised more objections over the proposal with heavy emphasis being placed on the constitutionality of the program—since this proposal was providing a tax abatement by general law which can only be granted by constitutional law. The Senate committee did address to this problem by stating that they would seek a legal opinion on this question as they voted to release the bill.

It is now left to every Assessor to make known to his governing body the potential loss of revenue beside the loss

of an easement to the Cap Law under Ch. 68 P.L. 1976. A recommended course of action by the governing bodies is to alert the Governor's counsels on the ramifications of this proposal.

Another important proposal is a request for the elimination of the Freeze Act. This bill (A-1220) is sponsored by nine Assemblymen and the intent of the proposal is that the Freeze Act is no longer needed because the Assessor's professionalism has eliminated the vindictiveness previously suspected of assessors whenever a judgment was rendered which resulted in the lowering of assessments. At this hearing before the Assembly County & Municipal Government Committee, many other problems relating to tax appeals was brought to the attention of the legislators. Their reaction was one of concern. The proposal was approved and released for action by the Assembly.

Another bill approved and released was one sponsored by Assemblywoman Muhler (A-1213) which requires that tax assessors be immediately notified of any zoning and land use changes. This bill has already been approved by the Assembly.

Assemblymen Doyle and Van Wagner have filed a
(continued on next page)

SENATE, NO. 1070

An act to amend "An act to provide for exemptions 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).

The purpose of this bill is to make clear that the exemption from real property taxation on the homes of widows of veterans who died in active service in time of war, as well as widows of totally disabled veterans, extends to homes purchased at any time, whether or not a home was owned at the time of death or disability of the veteran.

LEGISLATIVE NEWS continued

proposal (A-1049) which eliminates the annual refiling of the Homestead Rebate. At this writing, no action has been taken on this proposal.

Assemblymen Flynn and Van Wagner have sponsored a proposal which the Assessor's Association and certain members of the Division of Taxation feel may assist in the administration of Ch. 123 P.L. 1973 whenever financing becomes an issue in an appeal. This proposal (A-1344) proposes to "contain a recitation of the use of parcels they convey and the existence and extent of any auxiliary financing as a prerequisite to recording in the office of the County Recording Officer."

It is felt by many that if all financing information was made available to the assessor, the true market value of the subject property can be determined. On appeals involving income producing property, the financing aspect was the biggest problem facing the assessor when trying to determine value through the capitalization of the net income. Chapter 123 which was designed to provide the residential property owner with an instrument by which he can keep his property value abreast with the other classes of property has now worked in reverse. Owners of commercial or income producing property have been the prime beneficiaries of Ch. 123 and mainly because of the erratic and oftentimes incomplete financing information.

During the year 1981, a hysteria involving the interest rates on various types of investments engulfed the nation and its effect was felt by many in our tax courts. There's no denying that the high competitive interest offered by different lending institutions or the high cost for borrowing had an influencing effect on the promulgation of a capitalization rate in a tax appeal involving income producing property. This was especially noted when the Band of Investment theory was employed, when a mortgage rate was assumed to be 14-16% and an equity rate of return was assumed to be 16-18%! Yet, it is interesting to note that at this writing, certain time deposits (short term) are offering between 12% and 13.232% per year. It will be interesting to note if the hysteria of 1981 is over and a more realistic view of the existing mortgage of the appellant will be taken into consideration since it will be that same mortgage payment, with interest included, which will have an effect on the income to be produced.

George C. Harraka

ASSEMBLY, NO. 1126

An act to amend the "Farmland Assessment Act of 1964," approved May 11, 1964 (P. L. 1964, c. 48; C. 54:4-23.1).

This bill provides that, when applications for farmland assessment 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 filings made by 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.

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Wetlands, Coastal, Flood Plains and Pinelands Committee

This committee met with the Pineland Commission Staff, at the Pineland Commission Building, 15 Springfield Rd., Pemberton Township, on March 30th, 1982, at 10:00 a.m. to 1:05 p.m.

Present were:

Walter Kosul, Chairman; Dorothy L. Montag, Vice President; John Coan; William Hyatt; Joyce Jones; Stephen J. Kessler; Lisa Rosenberger, Economic Analyst; John Stokes, Asst. Pineland Director; and John Fox, Ocean County Tax Administrator.

The main topic of the meeting was the setting up of a market analysis of certain districts within Pinelands and outside fringe areas and the cooperation of the Assessor of each district.

A report was given of the meeting with Local Property Taxation and of Robert Johnston's willingness and cooperation to help through the state data processing system.

We discussed the use of the grantor listing and the NUC categories that could be of use for our study. Use of a questionnaire to the assessor was covered for the NUC categories. A brief discussion on Pineland coding in the tax book was covered and it was agreed to cover this area in future meetings when the Master Plans become more complete.

Another topic mentioned was the status of the development credits and their impact. The progress has been made in this area, nothing has been finalized yet.

Final conclusion of the meeting was that within a period of 30 days we should be able to finalize the districts to be surveyed and include the questionnaire to be used. Also, it was agreed upon to invite the assessors who are included in the survey, but not on the committee, to attend the next session.

Walter Kosul

SENATE, NO. 893

This bill increases the additional homestead rebate to senior citizens, totally disabled citizens under 65 or a surviving spouse \$50.00 to \$150.00 commencing with the tax year 1982 and thereafter.

ATLANTIC CITY CONFERENCE COMMITTEE REPORT

The Atlantic City Conference Committee met on June 1, 1982 in Toms River in order to resolve certain aspects of the forthcoming League of Municipalities to be held November 16 thru November 18, 1982. Considerable discussion took place regarding the events which precipitated Jack Trafford's letter of May 21, 1982. Mr. Trafford's letter of May 21st indicates that meetings held at Harrah's will not be considered a part of the League Conference. They will not be listed in the conference program and they will not qualify as participating functions. The League Executive Board, at their meeting on May 20, 1982, reaffirmed its position that allied associations which do not participate in the overall structured program of the conference will lose their status as allied associations. The Committee felt that the League Executive Board was trying to force the State Assessor's Association into participating in the League Conference and we would be under the gun to pay any and all fees which the League may determine. Since the cost factor was of great importance, the Committee decided that we should look into the proposal from Harrah's in order that prices would be competitive and any assessor desiring the opportunity to attend the League Conference at their own expense would get the best package.

Room rates quoted by the League are as follows: Boardwalk Regency \$69.00, Play Boy \$68.00-\$72.00, Bally's Park Place \$75.00, Sands \$69.00, Claridge \$69.00, Golden Nugget \$75.00, Tropicana \$75.00.

All of the above will require an additional fee for parking. (It's interesting to note that most of the above quoted rates were reduced upon notification of the Assessor's Association of the possibility of disassociating ourselves with the League.)

The Committee decided to request Charles Fouquet to make contact with Harrah's to confirm their prices, and based upon the price quotation a final determination would be made as to the room reservations. On June 4, 1982, Charles Fouquet received a quote from Harrah's as follows: \$60.00 per night including parking, no minimum stay, Block of 50-75 rooms. Based upon that information, Jack Trafford was contacted at the League office and informed of the following:

1. The block of rooms at Ceaser's Boardwalk Regency should not be held for the assessors.
2. The assessors will make their own arrangements through the State Association for room reservations at Harrah's.
3. The balloting for officers, the S.M.A. luncheon, and the open Executive Board meeting will be held on Wednesday, November 17th at Harrah's.
4. A joint meeting with the Construction Code Officials will be held at a location, to be determined by the League, on Thursday A.M.
5. A session involving installation of officers, as well as awards will be held at Harrah's on Thursday P.M.

Economy: The theme of the eighties

This decade has begun with tremendous challenges for finding ways to stretch the difference between what is received and what is spent. At all levels—from personal planning to massive Federal budgets, private individuals and managers alike are seeking methods to increase value received for less cost.

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It is the consensus of the Committee that we should proceed with our plans and that assessors should contact this Committee in order that we meet our 50 room obligation for Harrah's. Sign up sheets for Harrah's will be available at Rutgers for those desiring to make a room reservation at that time.

The program for the State Association's meeting at the League Conference has been tentatively set as follows:

Wednesday, November 17, 1982

9 - 10:30 a.m.—Balloting for State Officers in Hospitality Room
10:30 - noon—Ballot tabulation for State Officers in Hospitality Room

Noon—S.M.A. Luncheon

2 p.m.—Open Executive Board Meeting.

Thursday, November 18, 1982

10:00 a.m.—Join meeting with Construction Code Officials
(General Topic—Improved Relations Between Assessors and Building Officials.)

2 p.m.—Installation of Officers and Awards.

The Committee will be meeting shortly to set up individual programs so that confirmation can be made prior to August 15th. Based upon the decision of the Executive Board, the Committee will not be involved in a "Hospitality" room in Atlantic City. The Committee foresees the only expenses by the State Association will be their share of the expenses for the joint meeting with the Construction Code Officials.

L. J. Henbest

MEMBERSHIP COMMITTEE

On June 3, 1982, the Membership Committee met and have the following recommendations to be considered by the Executive Committee:

1. For the 1982-1983 year, all County Presidents be urged to recruit for regular membership the assessors within their county who are not as yet members.

2. For the 1982-1983 year, all County Presidents be urged to contact their Board of Taxation Commissioners and Administrator for associate membership. (This Committee is cognizant that the 1982 budgets already approved may handicap these recommendations but this could be the first steps of a concentrated effort for increased membership.)

3. In October, 1982, prior to the 1983 budget preparation, a letter be sent to all municipal mayors to explain the benefits the municipality derives from having their assessor belong to our association and encouragement for that municipality to budget the dues.

4. A membership category entitled "additional regular member" be created to cover those assessors who serve in more than one municipality. While the assessor would gain no additional voting rights, the municipality benefits from the assessor's membership.

5. For the 1983-1984 year, the following dues schedule is recommended:

Regular Member \$35.00, Additional Regular Member \$15.00, Associate Member \$20.00, Affiliate Member \$55.00, and Additional Affiliate Member \$30.00.

6. A contest for the County Associations with a computation of points for which the organization which receives the highest number be awarded recognition and/or prize at one of the semi-annual meetings. The following suggested schedule of points represents new members for the 1983-1984 year who did not pay dues in the 1982-1983 year:

Regular Member 5, Additional Regular Member 5, Associate Member 2, Affiliate Member 15, Ads for Bulletins 20 (ex. stationery suppliers), 100¢ dues paid by July 1, 15.

In reference to the fourth recommendation, Gloria Cross, President, will be contacted to request the advice of Leo Rosenblum, Attorney, to determine if the "additional regular member" falls under Article 8—Dues of our Constitution and By-Laws or could it be necessary to amend Article 2—Membership to include this category. Jim Anderson, Chairman of the Constitution and By-Laws Committee will be contacted regarding this matter.

The Membership Committee will notify Bill Birchall, Chairman of the 50th Anniversary Committee to suggest that letters be sent each municipality with a request that the municipality place an ad in the special Bulletin issue. A further suggestion recommends a vote that the voucher should be included with the municipality's ad copy.

It was determined that to assist in the effort for additional members, an article will be prepared and forwarded to Lou Schick for the August issue of the Bulletin.

Dorothy L. Montag, CTA, SMA, SPA
Chairman

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DITMARS RETIRES



J. Henry Ditmars, Superintendent of the Local Property and Public Utility Branch, was feted by over 300 people at a retirement party on July 17.

Henry, a New Jersey licensed Professional Engineer and Land Surveyor, has been Superintendent for ten years after serving 25 years with the State in other capacities.

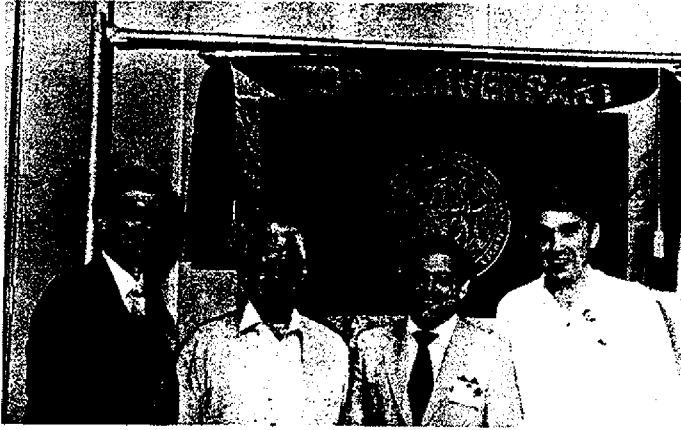
Samuel Temkin has been appointed Acting Superintendent and John C. Raney, Acting Assistant Superintendent.

ASSEMBLY, NO. 738

An act to amend and supplement "An act concerning rebates from taxation, providing 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), as said title was amended by P. L. 1977, c. 17.

This bill provides for paying the homestead rebate due pursuant to P. L. 1976, c. 72 to the several taxing districts rather than each individual taxpayer. The taxing district would credit the rebate against the taxes owed for the ensuing year and against any delinquent taxes. The amount paid to the taxpayer under the present law and the amount of credit allowed against taxes would be the same. However, it is anticipated that the State can save over \$1,000,000.00 annually in mailing and administrative costs by using the tax credit system.

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Richard Chandler
President, IAAO
Assessor
Richmond, VA.

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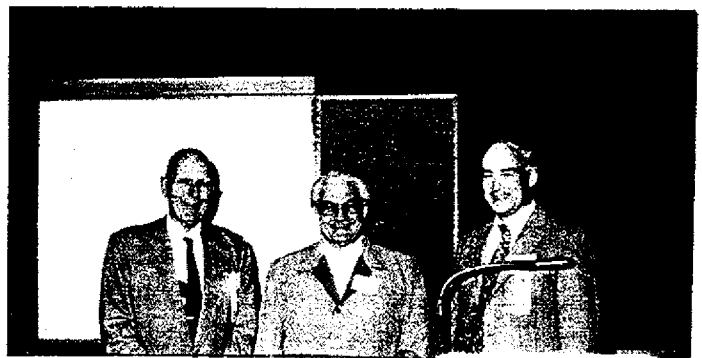
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Counsel, N.P.A.A.O.
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Chas. Fortney
Treas. NRAAO
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Chas. Fouquet
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CLOSED EXECUTIVE BOARD MEETING

The Closed Executive Board Meeting was called to order at 7 p.m. with President, Gloria Cross presiding.

As perscribed in the Constitution and By-Laws a Nominating Committee was formed as follows:

Appointed by President:

James Anderson, Chairman—Assesor Pt. Pleasant Beach and Pt. Pleasant Boro, Ocean County

William Bailey—Assessor East Brunswick Township, Middlesex County

Alfred Greene—Assessor Clifton City, Passaic County

Elected by Executive Board:

Patrick Corbett—Assessor Camden City, Camden County

John Murray—Assessor Millburn Township, Essex County and Florham Park Boro, Morris County

Charles Grayson—Assessor Montgomery Township, Somerset County

J. Stanley Smith—Assessor Hackettstown Township, Warren County

Patricia Webster—Assessor Waldwick Boro, Bergen County

Stephen Nothnick—Assessor Newfield Boro, Gloucester County & Vineland City, Cumberland County

The members of the Nominating Committee will be so notified by the Secretary. The following positions will be open for nomination:

President Elect, Secretary, and four Vice Presidencies. The Secretarial position is curenly filled by Kenneth Beck. The four Vice-President positions are filled by Stephen Kessler, Claire Young, Dorothy Montag and J. Stanley Smith. Stephen Kessler is the only Vice-President who can succeed himself.

There were thirty-four eligible voters for the Nominating Committee election and thirty-four votes were cast.

Larry Henbest submitted a report from the Atlantic City Conference Committee. It was regularly moved and seconded that the New Jersey Assessors will be based at Harrah's during the League of Municipalities Conference.

Krupinski Nominated for IAAO Post



Joseph Krupinski, Teaneck Assessor, has been selected by the IAAO nominating committee to be a candidate to the elective office of the Executive Board Position One.

Joe has been the New Jersey Representative to the organization for some time and is looking forward to serving on the board so we urge all members to vote for him.

DOWNTOWN AREAS GET HELP

Assembly Bill A-329 passed 71-0 giving 104 cities the authority to grant commercial tax abatement. The bill now goes to the Senate.

It was designed to help revitalize deteriorating business and industrial areas by an attempt to attract new business and rehabilitate other structures.

At the present time 59 other municipalities enjoy such an abatement program.

It will allow tax exemptions for five years on improvements made to commercial and industrial buildings that are in a state of disrepair.

Newly constructed projects will benefit if they are enlarged by more than 30 per cent.

Under this bill, any municipality that has a lower per capita tax base and a higher per capita tax rate than the state average will be eligible to participate in the program.

WHY ASSESSORS AGE FAST

Dorothy Montag, Galloway Assessor, sent the following news release to the paper:

"Galloway Township property owners whose land is devoted to agricultural or horticultural use and who desire to have their land considered for assessment under the Farmland Act for the 1983 tax year must file applications with Dorothy Montag, Assessor, on or before August 1, 1982."

The paper printed this: "Galloway Township property owners whose land is devoted to agricultural or horticultural use and who desire to have their land confiscated for assessment . . ."

Association of Municipal Assessors of New Jersey

NEW JERSEY ASSESSORS BULLETIN

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Quarterly Publication

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ASSEMBLY, No. 1220

An act concerning the effect of certain judgments of a county board of taxation and the tax court, amending R.S. 54:3-26 and repealing section 14 of P.L. 1946, c. 161.

R.S. 54:3-26 is amended to read as follows:

54:3-26. The county board of taxation shall bear and determine all such appeals within 3 months after the last day for filing such appeals, and shall keep a record of its judgments thereon in permanent form, and shall transmit a written memorandum of its judgments to the assessor of the taxing district and to the taxpayer, setting forth the reasons on which such judgments was based, and in all cases where the amount of tax to be paid shall be changed as the result of an appeal, to the collector of the taxing district. The Director of the Division of Taxation shall prescribe such procedures and forms for the setting forth of such written memorandum of judgments as may be necessary.

Whenever any review is sought of the determination of the county board of taxation, the complaint shall contain a copy of the memorandum of judgment of the county board.

Where no request for review is taken to the tax court to review the action or determination of the county board involving real property the judgments of the county board shall be conclusive and binding upon the municipal assessor and the taxing district for the assessment year covered by the judgment.

2. Section 14 of P.L. 1946, c. 161 (C. 54:2-43) is repealed.

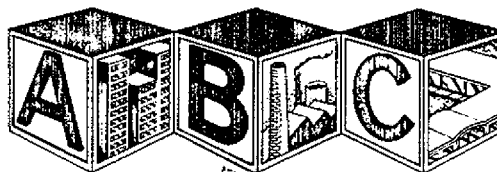
3. This act shall take effect January 1, 1983 but any judgments rendered prior to the effective date of this act shall remain conclusive and binding upon the municipal assessor and the taxing district for the year covered by the judgments and for the 2 assessment years succeeding that assessment year.

ASSEMBLY, No. 1339

An act to amend "An act concerning interests in real property and providing for the creation and regulation of condominiums," approved January 7, 1970 (P.L. 1969, c. 257).

The purpose of this bill is to prevent the escalation of assessments upon property occupied by individual condominium units.

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ASSEMBLY, No. 1304

An act providing certain compensation for certain lands owned in the pinelands area.

Under the provisions of subsection 1. of section 6 of the "Pinelands Protection Act," P.L. 1979, c. 111 (C. 13:18A-6), the Pinelands Commission was required to identify any lands which are so adversely affected by Pinelands restrictions that a guarantee of just compensation therefor is necessary.

This bill attempts to provide a simple remedy for the adverse effects of the Pinelands Protection Act on landowners. It simply provides that the State pay to the landowner 75% of the total reduction in the tax assessment between the years 1979 and 1981 caused by the implementation of the act or pinelands regulations.

ONE MAN'S OPINION



Many years ago in Boston, a bunch of people dressed as Indians, gave a tea party.

The password was "Taxation Without Representation."

The subject on my mind does not deal with taxation but it does have something to do with representation.

At present the New Jersey Assessors Association has nine vice-presidents. Normally, the Nominating Committee selects candidates that they deem qualified to fulfill that post and, only on occasion do they meet opposition from the floor on election day. I want to make it perfectly clear that I am not complaining about the qualities of the vice-presidents.

But, are all the assessors represented this way? Does the small town in the boon-doggles have as much to say as the larger town?

There are nine tri-county organizations, representing the 567 districts throughout the state.

How about each tri-county selecting their own representative? In this manner, no active member can say he or she has been denied the right to representation.

Remember, this is One Man's Opinion.

Assembly Concurrent Resolution No. 50

A concurrent resolution proposing to amend Article IV, Section VII, paragraph 2 of the Constitution of the State of New Jersey to permit use of State revenues from casino gambling for rebates for security improvements made to the residences of eligible senior citizens and disabled residents of this State.

This concurrent resolution proposes an amendment to the State Constitution to allow eligible senior citizens and disabled residents of this State to receive rebates, payable out of State revenues from casino gambling, for security improvements made to their residences. Currently, the State revenues derived from casino gambling may be used only for reductions in property taxes, rental, telephone, gas, electric and municipal and utilities charges of eligible senior citizens and disabled residents in this State, and for additional or expanded health services or benefits or transportation services or benefits to eligible senior citizens and disabled residents.

This concurrent resolution is a companion measure to Assembly Bill No. 631 of 1982 which implements this amendment by establishing a program whereby eligible senior citizens and disabled residents of this State will receive rebates up to \$50.00 for security improvements made to their residences.

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

ASSEMBLY, No. 1731

An act to permit the deferral of the payment of taxes assessed against the real property of certain citizens and residents of this State.

This bill allows a municipality, by annual ordinance, to defer the collection of property taxes assessed on residences of senior citizens who met certain requirements, to the extent those taxes exceed the taxes due in the "base year" as defined in the bill. It establishes standards, qualifications and procedures for the granting of such tax deferrals. The bill provides that the deferred taxes shall become payable when the taxpayer sells the property, no longer resides there, dies or fails to file an application for such deferral; that such deferred taxes constitute a lien on the property; and that interest shall accrue on the amount of deferred taxes at a rate of 6% per annum.

The "Local Budget Law" would be modified to accommodate the provision of this bill by a bill now pending before the Legislature as Assembly Bill No. 1732 of 1982, which is a necessary companion measure.

ASSEMBLY RESOLUTION NO. 23

An Assembly resolution memorializing Congress to declare illegal the new federal policy of granting tax exemptions to segregationist schools.

The purpose of this resolution is to memorialize Congress to declare illegal the federal policy of granting tax exemptions to private segregationist schools.

ASSEMBLY, No. 1407

An Act concerning the assessment and collection of real estate taxes on certain leasehold estates and supplementing Title 54 of the Revised Statutes.

This bill requires the State to collect real estate taxes on property it leases to individuals and make payment of those taxes to the municipalities in which the property is located.

Under present law a municipality is authorized to assess and collect the tax from the tenant of "tax exempt" property. This has created difficulties for municipalities when the taxpayer is delinquent in the payment of his taxes. Because the owner of the property is the State, the municipality cannot proceed against it in foreclosure, but must obtain a judgment against the tenant.

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MARCH EXAMINATION RESULTS

Thirty-one persons have qualified to become municipal tax assessors by passing an examination held on March 27, 1982.

Seventy-one individuals took the six hour examination which was given simultaneously at three locations in the State.

The next examination for a Tax Assessor Certificate will be held in September, 1982. The deadline for filing for this exam will be announced in July, 1982.

The following people received passing grades on the March, 1982 examination:

ATLANTIC COUNTY: Buddy L. Tonielli, Buena Vista Township.

BERGEN COUNTY: Arthur T. Blackman, Jr., Cliffside Park Borough; Robert F. Layton, Cliffside Park Borough; Joseph T. Callahan, Lyndhurst Township; Brenda R. Costigan, Ridgewood Village; Donald J. McKeon, Ridgewood Village; Arnold Schwab, Rochelle Park Township; Glenn D. Elliot, Rutherford Borough.

CAMDEN COUNTY: Margaret M. Nuzzo, Waterford Township.

CAPE MAY COUNTY: Ronald A. Hagel, Dennis Township; MaryAnn D. Mason, Lower Township; Alan Morris, Middle Township; Nina M. Simpson, Middle Township; Florence E. Baud, Woodbine Borough.

CUMBERLAND COUNTY: Robert W. Mounts, Downe Township; Elizabeth E. Piontkowski, Greenwich Township.

ESSEX COUNTY: Muriel T. Bernzott, Maplewood Township; Evelyn E. Laccitiello, Newark City; James J. Flynn, Verona Borough; Jeffrey R. Hendricks, West Orange Town.

GLOUCESTER COUNTY: James S. Greene, West Deptford Township.

MERCER COUNTY: W. Ruth Rosser, Trenton City.

MIDDLESEX COUNTY: Harry G. Willis, Sayreville Borough.

MONMOUTH COUNTY: Cathy A. LaHaye, Freehold Borough; Mary Lou Hartman, Marlboro Township.

MORRIS COUNTY: Ann Gentile, Succasunna; Robert T. Burroughs, Madison Borough.

PASSAIC COUNTY: Richard J. Campitiello, Clifton City; Stuart M. Alpart, Passaic City; Ronald F. Dooney, W. Paterson Borough.

UNION COUNTY: Charles Africano, Elizabeth City.

Association of Municipal Assessors of New Jersey
NEW JERSEY ASSESSORS BULLETIN
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