

# New Jersey



## Assessors

## Bulletin



MEMBER  
International Association  
of Assessing Officers

Vol. 21, No. 4

November, 1982

### PRESIDENT'S MESSAGE



Now that vacation season has come to an end for most of us, the budding of County meetings and State Association Committee meetings has begun in earnest.

Some important issues your Association has been working on know no seasons and are continually being reviewed and studied.

Constant changes and innovations in real property tax laws, new developments in computer techniques, fluctuating interest rates and escalating building costs are all factors that keep the assessors on their toes.

The time has past when the assessor can rest on his or her laurels and say I am a C.T.A., and consequently do not need further education in our field.

If we are to perceive that we are professionals it is imperative that we keep abreast of the latest developments in the field of assessment administration.

It is my belief that if the association is to institute a re-education program, the value of the C.T.A. designation will maintain its prestigious position within the State of New Jersey, and assure public officials that assessors will administer the property tax in a modern and informed manner.

Local County Associations are encouraged to conduct educational meetings and the recent Tri-County meetings held were well attended.

On this date of writing I am proud to announce that the New Jersey Legislature has chosen to recognize the professionalism of our Association by designating the week of October 3rd as New Jersey Assessor's Week, a tribute to 50 years as an Association.

Revaluation/Reassessment Guidelines are being reviewed by the Association.

The Constitution and By-Laws Committee will be submitting amendments to the constitution at the annual Executive Board Meeting to be held in November at Atlantic City.

A strong push for another moratorium on the Mobile Home Taxation by the Association is taking hold, thanks to the help of the Division, Collector's Association and League of Municipalities.

It has been noted by the Attorney General's Office that taxing districts should be represented by their attorneys at tax appeal hearings held before county tax boards. Tax assessors are not licensed to practice law and clearly should not act as attorney for municipalities at tax appeal hearings.

A bill has been prepared to extend the expiration of  
(continued on next page)



Assessors and tax court judges never die, they just . . .

## PRESIDENT'S MESSAGE *continued*

the Solar Energy Bill which would have expired 12-31-82.

The Pipelines Committee has been working diligently with the Director to prepare uniform guidelines in pipeline assessment.

The Education Committee will be meeting soon to prepare for the Rutgers Conference. Your input on the types of programs you would like to have is sincerely solicited.

Special thanks and recognition to the 50th Anniversary Committee which has done an outstanding job in promoting our Association.

See you all in November.

### Annual Conference Program Association of Municipal Assessors of New Jersey, 1982 New Jersey League of Municipalities Conference

Wednesday, November 17—9:00-10:30 a.m.

Harrah's Marina Hotel Casino—Conference Room

Balloting for State Officers

Charles W. Fouquet—Election Committee Chairman,  
Presiding

Wednesday, November 17—12 noon

Harrah's Marina Hotel Casino—Atlantic City Ballroom

S.M.A. Luncheon—\$15.00 per person—Reservation  
Necessary

Speaker—Ian W. McClung, President, I.A.A.O. Regional  
Commissioner, Region of York, Newmarket, Ontario,  
Canada

Guests—Kenneth R. Biederman, State Treasurer  
Sidney Glaser, Director, Division of Taxation  
Samuel Temkin, Acting Supt., Local Property  
& Public Utilities

Carmen A. Orechio, President, New Jersey  
Senate

Alan J. Karcher, Speaker, New Jersey Assembly

Wednesday, November 17—2:30 p.m.

Harrah's Marina Hotel Casino—Atlantic City Ballroom  
Annual Meeting Association of Municipal Assessors of  
New Jersey

Gloria A. Cross, President, AMANJ, Presiding

Thursday, November 18—10:00 a.m.

Convention Hall—Room 321

"Joint Meeting with Building Officials"

Gloria Cross, President, AMANJ, Presiding

George F. Woertz, President, BOA of NJ, Presiding

Thursday, November 18—2:00 p.m.

Harrah's Marina Hotel Casino

Installation of State Officers & Awards

Gloria A. Cross, President, AMANJ, Presiding

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than from a full head and empty heart.

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### Employment Opportunity Assistant Tax Assessor

The City of Trenton is seeking to hire an individual for the position of Assistant Tax Assessor. This job opportunity requires that the individual has experience in assessing or appraising residential, commercial and/or industrial real property. A Trainee may be considered who has real estate sales or construction related background. The salary range for the position is \$14,359 - \$17,437. The employment benefits and working conditions are one of the best in the State of New Jersey.

Contact Philip McHugh, City Hall, Trenton, NJ 08608.

### Senate Concurrent Resolution No. 135

A concurrent resolution proposing to amend Article VIII. Section I of the Constitution of the State of New Jersey by adding a new paragraph 8 thereto, and to amend Article VIII. Section I. paragraph 4 of the Constitution of the State of New Jersey.

These proposed constitutional amendments authorize a deduction of \$100.00 from the taxes assessed against any real or personal property or both, owned by a citizen and resident of this State who is a volunteer fireman or volunteer first aid or rescue squad member, or who is permanently and totally disabled as the result of active duty in such capacity.

In addition, the proposed amendments permit individuals in the latter category, when qualified, to receive more than one deduction, and authorize the Legislature to provide these individuals with further deductions from time to time.

### SENATE, NO. 1640

P.L. 1977, c. 256 (C. 54:4-3.113 et seq.) provides an exemption from assessment for property tax purposes of certified solar cooling and heating systems and will expire December 31, 1982. The purpose of this bill is to permit that exemption to continue as an incentive to use alternative energy sources and lessen our dependence on fossil fuels.

## LEGISLATIVE NEWS



I was hoping that at the time of this reading A-1114 would already be enacted into law. This bill pertains to the assessor's residency. The bill would have been enacted, except that the Governor felt that it should be amended in another area which did not affect the assessors at all. For those who may not

know, I would like to explain that every time a bill is amended, reference is made by an attachment of letters to the bill number. This bill is now known as A-1114 ACA w/GR (2-OCR) and has been moved through the Assembly with the Governor's recommendation. I am still confident that at this reading it will have been enacted into law.

For those who are concerned with the implementation of the Mobile Home Law, A-1837 has been filed without reference by Assemblyman John Paul Doyle and calls for an extension of the moratorium. I am also hopeful that this will be quickly moved because of the underlying urgency required of this moratorium. The Local Property Tax Bureau strongly supports this moratorium.

Another proposal which is of great concern is S-1284 SCA and will present many problems for the assessor if enacted as already amended. The bill, as amended by the committee, would provide that real property which is destroyed or materially depreciated (whatever this means) at any time shall be reassessed as of the date of the loss. The bill is designed to provide a mechanism for the refund of taxes due the property owner as a result of the loss in value of the property. The section provides that the Tax Collector, upon notice by the assessor of the reassessment, shall calculate the amount of taxes to be refunded to the property owner for the current tax year. The Tax Collector, after approval by the governing body would refund the overpaid taxes with interest.

In my comments to the Senate County & Municipal Government Committee, I pointed out the burden is on the assessor in administering this proposal since nothing in the bill referred to the loss as being temporary or permanent. It placed the burden of adjudication of the loss on the assessor and would then leave his office prone to another tax appeal. The bill also lists casualty loss from all other "Acts of God": such as, storm, fire, cyclone, tornado, earthquake or any other casualty which depreciates the value.

I stated to the committee that these losses were more often temporary than permanent and quickly corrected. I also stated that the legislature should provide an appeal procedure to the County Tax Board where amount of loss would have to be proven and adjustment in taxes would begin at that level. Safeguards must be made whereby a property owner would not be permitted to request a reduction in taxes whenever he felt that his property has

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materially depreciated. Another problem would be the pro-ration of the dollar loss in value, i.e. an improvement has an assessment of \$40,000 based on a not too recent revaluation and the current dollar casualty loss is \$70,000 including personal property, where and how is the pro-ration made? There is no denying that the judgment by the assessor would be prone to an appeal. It would be further aggravated if the loss is temporary and the damage is restored after a few months. The administration of this type of pro-ration would create a serious bookkeeping problem for the assessor, the collector and the County Tax Board who would have to refund the appropriate County taxes to the community.

The bill, with its amendment, has been released by the committee for action by the Senate. The Legislative Committee will again attempt to bring these same ramifications to the attention of the Assembly County and Municipal Government Committee if and when it is submitted to them for review. Assessors should notify their legislators of the short-comings of this proposal. George C. Harraka

#### SENATE, NO. 1644

This bill requires the personal representative (executor, administrator) of a testate or intestate estate to notify the tax assessor when any real property which in part of the estate is transferred either by deed or operation of the laws of descent and distribution of estates. This information, while not conclusive, will be of value to the assessor in tracking the transfer of property within the tax district.

## **P.L. 1982, CHAPTER 72**

Approved July 19, 1982

1982 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).

Be it Enacted by the Senate and General Assembly of the State of New Jersey:

1. Section 13 of P.L. 1964, c. 48 (C. 54:4-23.13) is amended to read as follows:

13. Eligibility of land for valuation, assessment and taxation under this act shall be determined for each tax year separately. Application shall be submitted by the owner to the assessor of the taxing district in which such land is situated on or before August 1 of the year immediately preceding the tax year for which such valuation, assessment and taxation are sought. If the application is filed by delivery through the mails or a commercial courier or messenger service, compliance with the time limit for filing shall be established if there is a satisfactory evidence that it was committed for delivery to the United States Postal Service or to the courier or messenger service within the time allowed for filing. An application once filed with the assessor for the ensuing tax year may not be withdrawn by the applicant after August 1 of the pretax year.

If a change in use of the land occurs between August 1 and December 31 of the pretax year, either the assessor or the county board of taxation shall deny or nullify such application and, after examination and inquiry, shall determine the full and fair value of said land under the valuation standard applicable to other land in the taxing district and shall assess the same, according to such value. If, notwithstanding such change of use, the land is valued, assessed and taxed under the provisions of this act in the ensuing year, the assessor shall enter an assessment, as an added assessment against such land, in the "Added Assessment List" for the particular year involved in the manner prescribed in chapter 397 of the laws of 1941. The amount of the added assessment shall be in an amount equal to the difference, if any, between the assessment imposed under this act and the assessment which would have been imposed had the land been valued and assessed as other land in the taxing district. The enforcement and collection of additional taxes resulting from any additional assessment so imposed shall be as provided by said chapter. The additional assessment imposed under this section shall not affect the roll-back taxes, if any, under section 8 of this act.

2. This act shall take effect immediately and shall apply to applications filed for the 1982 tax year and thereafter.

### **SENATE, NO. 1629**

The purpose of this bill is to temporarily prohibit the implementation of a revaluation of real property in any municipality receiving urban aid funds during the tax years 1982 to 1986 inclusive.

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### **SENATE, NO. 26**

An act to provide for the granting of tax credits to the owners of real property and supplementing chapter 4 of Title 54 of the Revised Statutes.

This bill grants tax credits to owners of certain real property in residential use for improvements made thereto. The amount of the tax credit shall be equal to the amount of the additional assessed value resulting to the real property from the improvements multiplied by the local municipal purposes tax rate for the year, but shall not exceed 25% of the taxes owed thereon.

### **SENATE, NO. 65**

This bill increases the time limitation within which a taxpayer may file for a refund from 2 to 3 years. The bill is meant to conform New Jersey law to the federal law, and is a companion bill to Senate Bill No. 64 of 1982 which reduces the time limitation within which an assessment of additional corporate business tax may be made from 5 to 3 years. Both refund and added assessment periods would then be a uniform 3 years for all corporate business taxes.

### **SENATE, NO. 105**

This bill exempts from taxation real and personal property used for recreational purposes in retirement communities, where these facilities are owned by a nonprofit association or corporation, the members of which are residents of the retirement community, upon application filed with the assessor of the taxing district on or before October 1 of the pretax year.

## LEGAL DEVELOPMENTS



A recent and as yet unreported decision of the Appellate Division in *Rabstein v. Township of Princeton* (decided July 27, 1982) has replaced uncertainty with confusion as to whether a taxpayer appealing to the county board for a decrease in assessment may be subjected to an increase in his assessment despite

the fact that no cross-appeal is filed by the taxing district. *Bor. of Matawan v. Tree Haven Apts Inc.* 108 N.J. Super 111 (App. Div. 1969) was the first decision to directly address this issue and it was held therein that absent a cross-appeal the county board of taxation and the former Division of Tax Appeals were without power to increase an assessment above its original level. Considerable doubt was cast upon the continued viability of *Matawan in Fort Lee v. Hudson Terrace Apts.* 175 N.J. Super 221 (App. Div. 1980), cert. den. 85 N.J. 459 (1980) wherein the Appellate Division, without even commenting upon *Matawan*, entered judgment increasing an assessment above its original level notwithstanding *Fort Lee's* failure to cross-appeal.

In *Rabstein* our courts were given an opportunity to resolve the uncertainty generated by these two decisions and to settle once and for all whether a taxpayer's assessment may be increased on his appeal alone. After an exhaustive review of the principles of law which govern this issue, the Appellate Division concluded that *Matawan* should be overruled and that the assessment should be fixed at its true value (adjusted by the common level) even if that requires an increase in the original assessment. Unexplainably, however, after having ruled in that fashion, the Appellate Division upheld the dismissal of the municipality's counterclaim seeking an increase in assessment because it failed to file a petition of appeal before the county board of taxation.

Apparently the net result is that an assessment can be increased at the county board level only if the municipality files a petition with the county board on or before August 15 (identical to the *Matawan* ruling). However, on a direct appeal to the Tax Court the municipality can seek an increase in assessment by merely filing a counterclaim.

Edward G. Rosenblum, Esq.

## SENATE, NO. 1642

An act directing the State of New Jersey to assume 50% of the cost of revaluations of real property for assessment purposes in certain municipalities and supplementing chapter 1 of Title 54 of the Revised Statutes.

This bill directs the State to assume a significant share of the cost of revaluation of real property for those unusually heavily burdened municipalities having a \$.00 effective tax rate or over, which are presently experiencing serious financial problems resulting from shrinking ratables and ever increasing social demands.

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## "ON GOOD PUBLIC RELATIONS"

Public relations as with charity should begin, "at home" or with Tax Assessors' and Tax Collectors' "In House."

The Assessor and Collector, by theory and definition, work very closely together. Although each office is an entity within itself the functions and procedures are intertwined.

With a little effort the tasks could be more pleasant and the results a lot more rewarding. Cooperation is the key to making "having to work together" turned into "let's work together."

The proper attitude can solve a lot of problems as well as prevent them. Misunderstandings are only the end result of a lack of communication.

We have certainly come out of the dark ages in the Assessor-Collector relationship. However, we have a long way to go. The most gratifying, as an example, Burlington County Assessors' Association has a very active Assessor-Collector Liaison Committee. Since its inception some three years ago the relationship has been strongly unified. At the last joint meeting there were 109 people in attendance. Assessors and Collectors and staff representing some 30 Municipalities. Now, that's unity and great "In House" Public Relations!

Public Relations Committee  
Grace Wolf, Chairperson

A man's strength cannot always be judged by his strongest actions; in many instances he is judged by his weakness.

## Society of Professional Assessors



### "SATURDAY SYMPOSIUM"

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Route 18  
East Brunswick, New Jersey

Saturday, January 29, 1983

## EXECUTIVE BOARD MEETING

### CORRESPONDENCE



A letter was written to Edward Rosenblum, Association Attorney, in regard to assessors being a party in the withdrawal procedures of appeals through the Tax Court. A committee was appointed by President Cross to study this procedure. The committee is: Sheila O'Keefe,

Dorothy Montag, Charles Grayson, William Bailey, and Stephen Kessler. They will study the statutory rules for assessors in the appeal process.

A letter was written to Director Glaser, in regard to the Sales Ratio Program, requesting his assistance in having the actual consideration paid and information regarding financing of each transaction affixed to the Abstract of Deed, at the time of filing. As of this date, we have not received an answer from Director Glaser.

A certificate was received from the International Association of Assessing Officers to the Association for thirty-five years of continuous membership.

As instructed by the Executive Board, Ian McClung, President of the IAAO, was advised on August 20, 1982, that our recommendation for the position of New Jersey's Representative to the IAAO was Claire Young, Assessor for the Boro of Tenafly.

Carolyn Landi presented a Resolution from the Association of Municipal Assessor's of New Jersey regarding their request to be the host state for the 1988 Convention of the IAAO. No action was taken on this Resolution. It will be considered during the next few months.

It was unanimously approved that Louis Pisacane be appointed to serve as a member of the Legal Fund.

A copy of the Legal Fund Rules and Regulations will be sent to each member of the Legal Fund at the time that they pay their dues.

As previously instructed, Mr. Rosenblum was to explore the possibility of assessors being insured against legal action in lieu of a Legal Fund. Mr. Rosenblum reported that Lloyd's of London has expressed interest in providing assessors with this insurance. However, they request a synopsis of all cases and the fees incurred in the defense of assessors so that they might arrive at a premium.

A letter was received from the Department of Government Services, Rutgers University, appointing Gloria Cross to serve on the County Tax Board Educational Program.

A letter was received from the League of Municipalities advising us that any assessor wishing to attend any program or exhibit in Convention Hall, during the League Conference, will be charged a \$15.00 registration fee.

A letter was received from the League of Municipalities appointing Gloria Cross to the 1982 Conference Resolution Committee.

A letter from Dorothy Montag regarding the assessor's

role in tax appeals was referred to the newly appointed Study Committee.

### PRESIDENTIAL REPORT

President Cross advised the members that her mailing address is as follows: Box A, Municipal Building, Budd Lake, NJ 07828.

Dorothy Montag, Chairman of the Membership Committee, requested permission to have a contest to increase membership in our Association. It was regularly moved and approved by the Executive Board to give Dorothy Montag approval for the contest.

President Cross attended the New York State Assessor's Convention and stated that this convention was a total education seminar for New York Assessors. She reported that New York has a recertification provision and this information was forwarded to the New Jersey Assessor's Recertification Committee.

The State Association is exploring the possibility of having a copy of our Constitution and By-Laws printed in a booklet form and distributed to each member.

Director Glaser is interested in the State Association's Recertification Regulations and would like any input that we have regarding this matter. However, he noted that his department will have the final say regarding this subject.

Lincoln Institute of Land Policy in Cleveland is discussing the need of the educational process for assessors and has invited Gloria Cross to attend their conference, at no cost to the State Association.

Sunshine Biscuit Co. vs. the Borough of Sayreville, a Tax Court Case involving Ratio, is available to any interested assessor. If you wish a copy of this case, contact Kenneth Beck, Secretary, 33 Washington Street, Toms River, NJ 08753.

### COMMITTEE REPORTS

**PUBLIC RELATIONS COMMITTEE**—Chairwoman, Grace Wolf

The Public Relations Committee has submitted an article on "Good Public Relations" for publication in the upcoming Assessor's Bulletin. Space has been reserved at Convention Hall for the League of Municipalities Convention in November. The display booth will be self-standing and will be actively devoted to the Associations' 50th Anniversary.

**ASSESSOR'S OUTING COMMITTEE**—Chairman, Charles Fouquet

The Assessor's Outing was held at Woodlake Country Club on August 19th. Total income was \$3,005.00. Total expenses were \$3,086.70 leaving a deficit of \$81.70.

**REASSESSMENT/REVALUATION COMMITTEE**—Chairman, Robert Edgar

The Reassessment/Revaluation Committee has submitted a preliminary report. The Executive Board has advised that a detailed report will be received after the November Committee meeting.

(continued on next page)

**EXECUTIVE BOARD** continued

**MOBILE HOMES COMMITTEE**—Chairman, Eli Serlenga

A.1819 has been introduced to extend the moratorium on the assessment of Mobile Homes.

**ATLANTIC CITY CONFERENCE COMMITTEE**—Chairman, Larry Henbest

The Assessors will hold all of their meetings at Harrah's Marina Casino Hotel with the exception of one meeting with the Construction Officials.

All County Presidents are to be advised that there are 45 rooms reserved at Harrah's and they are to get their reservations in as soon as possible.

A motion was made by Joe Crane, seconded by Horace Spoto, to authorize Larry Henbest to make all necessary arrangements with Harrah's. This motion was approved by the Executive Board.

A motion was made by Dorothy Montag, seconded by William Bailey, to notify the League that they have our permission to have a reservation booth at Harrah's for the convenience of those desiring to register with the League. However, no guards are to be stationed at any of our functions at Harrah's and registration badges will not be required to attend the S.M.A. Luncheon or meetings at Harrah's. This motion was approved by the Executive Board and is to be conveyed to Mr. Trafford, in the League Office, by President Cross and Larry Henbest and so that there is no misunderstanding as to the direction of the Executive Board, these stipulations are to be conveyed in writing. The League is also to be advised that the Assessor's Association is still dissatisfied with their present proportionate share of representation on the League of Committees.

**EDUCATION COMMITTEE**—Chairman, Joseph Crane

The Planning Committee for the June Conference will meet on October 27th. The Education Committee will be reviewing the third course shortly.

### Computer Publication Available

The League of Municipalities in cooperation with the Department of Community Affairs and the County and Municipal Government Study Commission has prepared a new publication entitled, "Computer Use: A Guide for Local Officials in New Jersey."

This booklet is a collection of articles on the use of computers in New Jersey municipalities, authored by real computer users—those persons who by their profession and experience are best qualified to advise their peers in other municipalities. The booklet also includes statistical data and survey results on computer utilization in local governments in New Jersey, rules and regulations regarding computer installation and a bibliography of reference materials available on all aspects of electronic data processing.

**LEGAL FUND**

Lou Pisacane, former Legal Fund Chairman, has retired.

The new chairman is Ralph Todd, West Caldwell Assessor.

All correspondence and dues should be sent to him at 30 Clinton Road, West Caldwell, NJ 07006.

**SENATE, No. 1530**

An act concerning mobile homes and creating a Mobile Home Taxation Study Commission.

This bill creates a Mobile Home Taxation Study Commission to examine in detail the recommendations promulgated by the Mobile Home Study Commission, in the interest of developing an equitable means of taxation that will not discourage the use of mobile homes as a partial answer to the critical housing shortage in New Jersey.

**SENATE, No. 1338**

An act to amend "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).

The purpose of this bill is to provide property tax exemptions to "spouses" (as opposed to widows") of disabled veterans and of any citizen or resident of New Jersey who died in active service in time of war.

**SENATE, No. 1284**

An act concerning the taxation of real property and amending P. L. 1945, c. 260.

This bill corrects an inequitable situation which affects property owners whose property suffers destruction between October 1 and January 1. Presently if a person owns real property with a home or other structure on it and the structure is destroyed between October 1 and January 1 the person's property is not reassessed until January 1. Consequently, if a person's home is totally destroyed on October 2 of any given year, that person is forced to pay taxes on a home which no longer exists for approximately 3 months. This bill reassesses the property from the date of the loss and the taxpayer is taxed only for what he actually owns.

### Property Tax Rises More Slowly Than Other Taxes

"Property tax receipts of state and local governments grew more slowly than receipts from all non-property taxes for the sixth consecutive year," Richard A. Chandler announced today. Chandler, city assessor of Richmond, Virginia, was president of the 8,000 member International Association of Assessing Officers (IAAO). IAAO is an organization of state and local property valuation officials and others interested in the property tax and its administration.

Chandler based his announcement on an analysis of figures gathered and published recently by the Bureau of the Census.



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## NRAAO REPORT

This year's conference was held at Harrah's Atlantic City, New Jersey. New Jersey was the host state. Al Greene was the 1981-1982 President.

New Jersey manned a booth in the exhibit area, and through the efforts of the members of the various committees did a fantastic job. Without them the conference could not have been the great success that it was.

This year being the 50th Anniversary of the State Association, the Association banner commemorating the 50th Anniversary was displayed as much as possible.

The theme was also carried out in the gift of a Lenox China coaster or ash tray bearing the NRAAO Logo, and a card describing Lenox China and inviting conferees to join us in celebrating our 50th Anniversary.

There were 273 registrants, and approximately 400 persons in attendance from 22 states. New Jersey led all states with 126 registrants.

Rhode Island will be the host for next year's conference. Providence will be the City and The Biltmore Plaza will be the conference hotel.

The NRAAO membership is increasing. As of May 20, 1982, we had a total of 347 members. Again New Jersey leads the way with 108 members followed by New York with 53 and then Pennsylvania with 50.

We have a limited supply of the Lenox coasters or ash trays with the NRAAO Logo. They are available at \$10.00 a piece plus \$2.00 for postage and handling. They may be purchased through Charles W. Fouquet, 1001 Parsippany Blvd., Parsippany, NJ 07054 or call (201) 263-4271.

They will probably be a good collector's item someday, being Lenox China and only 450 were made. A Lenox ash tray or coaster similar to these retails for \$18.00.

The NRAAO membership dues are only \$10.00. Most of the members made the dues up with a reduction in registration fees as paid members, and early prepaid registrants.

There are plans ahead for members to receive membership plaques similar to those we have in the state association, and also for the publication of a news letter covering the 12 States and 6 Provinces of the Northeast.

President Dick Bartlett and the State of Rhode Island are looking forward to hosting the conference next year, and wish to extend a special invitation to the members of the Association of Municipal Assessors of New Jersey.

Charles W. Fouquet

## KRUPINSKI WINS ELECTION

Joseph Krupinski, Teaneck Assessor, has been elected to the IAAO Executive Board by a vote of 1431 to 1040. Joe wants to express his sincere appreciation and thanks to the Executive Board of the Association of Municipal Assessors of New Jersey and all the members of the Association and the IAAO members who voted for him.

## Senate Joint Resolution No. 35

A Joint Resolution creating a Real Property Revaluation Study Commission to determine means and methods whereby municipalities may keep previous real property revaluations current, to consider to what extent the State may appropriate funds to purchase a program for a computer assisted mass appraisal to be made available to municipalities without cost, and to report to the Legislature concerning its findings and recommendations thereon.

This joint resolution creates a Real Property Revaluation Study Commission in order to attempt to assist municipalities in their onerous and expensive tasks of revaluation of real property. Updating a previous revaluation can result in a substantial saving in money and time to a municipality. Computer assisted mass appraisals at State expense would give municipalities a most helpful tool in revaluation of real estate.

Knowledge is power only if a man knows what facts not to bother with. The narrower a man's mind, the broader his statements.

## ASSEMBLY, NO. 1143

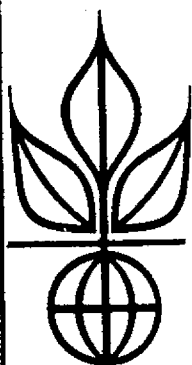
An act concerning the collection of taxes and assessments, and amending R. S. 54:4-67.

This bill permits municipalities to charge interest at the rate of 18% per annum on any amount of delinquent property taxes.

New Jersey law presently allows a municipality to charge interest up to 8% per annum on the first \$1,500.00 of delinquency, and up to 18% on any amount of delinquency in excess of \$1,500.00.

This bill is designed to provide an increased stimulus for the timely payment of property taxes.





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## ASSEMBLY, NO. 973

An act to amend the "Corporation Business Tax Act (1945)" approved April 13, 1945, c. 162 (C.5410A-1 et seq.).

This bill is designed to further promote import and export growth in our State and employment related to such growth, and provide an equal opportunity for New Jersey banks to compete with New York banks having international banking facilities.

The Federal Government authorized the creation of international banking facilities as separate domestic entities within U.S. banks to allow equal competition of U.S. banks with foreign banks, and encourage U.S. banks having offshore facilities due to three domestic elements—interest rate, reserve, and tax limits to establish some or all such facilities back in our country by eliminating the reserve and interest rate limits.

International banking facilities are strictly limited under specific circumstances to taking deposits from and providing loans and services to foreign residents, foreign businesses, other IBFs, etc.

Since State taxation of such facilities is not directly under federal control, the federal reserve in promulgating regulations authorizing IBFs delayed the effective date of the new reserve and interest rate provisions until December 3, 1981 so all interested states would have an equal opportunity to amend their tax laws to resolve the tax impediments to such facilities and New York would not have an advantage.

The New York legislature has amended their tax law at the request of a group of New York banks who are involved in foreign financing.

The bill would provide the same type tax abatement for New Jersey banks who wish to create IBFs in New Jersey. Since the State continues to encourage foreign businesses to New Jersey (i.e., Mount Olive Free Trade Zone) and since such businesses locating in our State look for sophisticated services from international banking departments of banks, as one of their criteria for locating in a given state, it is extremely important that New Jersey banks have the same tools as their New York bank competitors to satisfy the need.

Rapid affirmative action by the New Jersey Legislature would help promote the State's interest.

## ASSEMBLY, No. 1609

An act concerning certain riparian lands and supplementing Title 13 of the Revised Statutes.

The purpose of this bill is to establish the value of real property which is subject to a riparian claim by the State.

On December 3, 1981, Article VIII, Section V, paragraph 1 of the Constitution was effective. This amendment authorized the State to assert its claim to certain lands that were formerly tidal flowed within 1 year of the effective date of the amendment, but did not provide for the way in which consideration for the grant of those lands by the State would be determined. This bill fixes the consideration at a value not to exceed the fair market value of the lands as of the date on which real property taxes were first paid to the municipality in which the lands are located.

## ASSEMBLY, No. 1507

The purpose of this bill is to provide for a maximum 30-day extension period for filing an application for valuation pursuant to the "Farmland Assessment Act of 1964," P.L. 1964, c. 48 (C.54:4-23.1 et seq.) in certain cases of illness of the owner, or death of the owner or an immediate member of his family.

## ASSEMBLY, No. 1434

A supplement to "An act concerning deductions from the taxes assessed against certain real property of citizens and residents of this State of the age of 65 or more years, or less than 65 years of age who are permanently and totally disabled, and their surviving spouses in certain cases, having incomes not in excess of \$5,000.00 per year, providing for reimbursement by the State to taxing districts in connection therewith, supplementing chapter 4 of Title 54 of the Revised Statutes and repealing P.L. 1961, c.9," approved December 16, 1963 (P.L. 1963, c. 172, C.54:4-8.40 et seq.), as said title was amended by P.L. 1976, c.129.

The purpose of this bill is to grant pro rata real property tax deductions to senior citizens based on the number of days remaining in the tax year on the day which they attain 65 years of age.

## ***Association of Municipal Assessors of New Jersey***

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### **ASSEMBLY, NO. 1082**

An act temporarily prohibiting the implementation of a revaluation of real property in certain cities of the second class.

The bill temporarily prohibits the implementation of a revaluation of real property for 1982 and 1983 in cities of substantial populations (in excess of 90,000) within the legislative classification of second class cities.

### **SENATE, NO. 1070**

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.

### **ASSEMBLY BILL No. 855**

Assembly Bill #855, which states that no building or other structures newly constructed on any parcel of real property and intended for occupancy and used for residential purposes as a detached single family dwelling shall be assessed until a certificate of occupancy has been issued or the building actually occupied and used, has caused considerable concern throughout the State.

Many municipalities, realizing the loss of revenue this would result in, have forwarded resolutions to the Governor and Legislators opposing the bill.

Among the municipalities are Borough of Edgewater, Township of Galloway, Dennisville, Mahwah, Township of Middle, Borough of Avalon, and Hammonton.

### **ASSEMBLY, NO. 1807**

An act to amend "An act temporarily prohibiting the implementation of a revaluation of real property in certain municipalities," approved January 9, 1982 (P.L. 1981, c. 421).

This bill amends P.L. 1981, c. 421 in order to qualify additional municipalities.

### **ASSEMBLY, No. 1336**

An act authorizing an exemption from taxation of certain recreational facilities of retirement communities, and supplementing chapter 4 of Title 54 of the Revised Statutes.

This bill exempts from taxation all real and personal property used for recreational purposes in retirement communities, where such facilities are owned by a nonprofit association or corporation the members of which are residents of the retirement community, upon application filed with the assessor of the taxing district on or before October 1 of the pre-tax year.

### **ASSEMBLY, No. 1653**

An act concerning the deferral of the payment of certain real property taxes by certain residents of the State, amending N. J. S. 40A:-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, which, by the amendment of the "Local Bond Law" pursuant to this bill, will be excepted from the debt limitations of N. J. S. 40A:2-6.

### **ASSEMBLY, NO. 792**

The purpose of this bill is to temporarily prohibit the implementation of a revaluation of real property in any municipality receiving urban aid funds during the tax years 1982 to 1986 inclusive.

**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.

**Assembly Concurrent Resolution No. 71**

A concurrent resolution proposing to amend Article VIII, Section I of the Constitution of New Jersey by adding a paragraph 5 thereto.

The purpose of this constitutional amendment is to authorize the Legislature to enact a law protecting senior citizens whose incomes are below \$10,000 per year from increases in their real property taxes caused by inflation.

**ASSEMBLY, NO. 728**

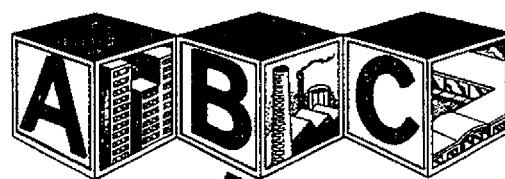
A supplement to "An act concerning electric and gas utility bill credits, supplementing Title 48 of the Revised Statutes, providing for the transfer of the administration of the "Lifeline Credit Program" to the Department of Human Services, making an appropriating and repealing P. L. 1977, c. 440" (P. L. 1979, c. 197; C. 48:2-29.15 et seq.) as said title was amended by P. L. 1980, c. 92

This bill establishes a "tenants' lifeline rebate program" which provides a rebate to eligible residential tenants equal to the credit provided for eligible customers under the "Lifeline Credit Program."

**ASSEMBLY, No. 1303**

Under section 20 of the "Pinelands Protection Act," P.L. 1979, c. 111 (C. 13:18A-21), the Pinelands Commission was required to prepare and submit a report to the Governor and Legislature concerning State payments in lieu of taxes to municipalities in the pinelands area.

The State is required to recognize under section 20 the fiscal implications on municipalities of the implementation of the pinelands regulations. This bill attempts to lessen the impact on municipalities which have suffered reductions in tax revenues as a result of those regulations. The bill provides for the State to pay the difference between tax revenues on lands in the pinelands area before and after the enactment of the "Pinelands Protection Act," for 13 years with the payment to be phased out incrementally over that period. The precedent for this type of program may be found in the "New Jersey Green Acres and Recreation Opportunities Bond Act of 1974," P.L. 1974, c. 102; P.L. 1977, c. 272 (C. 54:4-2.2a et seq.); and the "New Jersey Green Acres Bond Act of 1978," P.L. 1978, c. 118.

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**ASSEMBLY, No. 1217**

An act concerning the collection of taxes and assessments, and amending sections 54:4-67, 54:5-32 and 54:5-34 of the Revised Statutes.

This bill changes the maximum interest rate to be charged in the case of a delinquency in the payment of the property taxes or assessments and the maximum interest rate to be charged on redemption of a tax sale certificate by either a private holder or a municipality.

The current maximum 8% interest rate on delinquencies of \$1,500.00 or less is retained, and a new rate established equivalent to 5 points higher than the prime rate to be charged on delinquencies of more than \$1,500.00. The tax sale certificate rate is also charged to be equivalent to the rate on delinquencies so to avoid creating an incentive for property tax payers to allow a tax delinquency to occur, avoid the higher interest rate on delinquencies and redeem the property by paying off the tax sale certificate at a lower interest rate.

**SENATE, NO. 125**

An act concerning deductions from the taxes assessed against certain real property of citizens and residents of this State of the age of 65 or more years, or less than 65 years of age who are permanently and totally disabled, and their surviving spouses in certain cases and amending section 4 of P.L. 1976, c. 129.

This bill extends the senior and disabled citizen's tax deduction to any home acquired by a qualified surviving spouse.

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### SENATE, No. 1446

An act concerning the filing of tax court judgments and amending R.S. 54:2-40.

This bill would amend R.S. 54:2-40 to require that the tax court send copies of judgments and notices of withdrawals or dismissals to the collector and the county tax administrator of the county in which the property at issue is situated.

Currently the statute requires the clerk of the taxing district to notify these parties. This bill would eliminate that extra step.

### SENATE, No. 1443

Referred to Committee on State Government, Federal and Interstate Relations and Veterans Affairs.

This bill amends P. L. 1978, c. 33 (C. 2A:3A-1 et seq.) to expand the jurisdiction of the tax court to include appeals from the determination of an officer, department or agency of the State for a political subdivision thereof relating to the taxation or exemption from taxation of real property. The purpose of this bill is to provide for a comprehensive court review of such determinations.

### SENATE, No. 1397

An act concerning watershed lands and supplementing chapter 4 of Title 54 of the Revised Statutes.

This bill exempts from real property taxation all watershed lands owned by a municipality and located in another municipality.

### SENATE, No. 1548

An act concerning the receipt of municipal taxes on real property during in rem foreclosure proceedings, and supplementing Title 40A of the New Jersey Statutes.

This bill would permit a municipality to accept payment of a portion of the delinquent tax due on real property without having such acceptance used as a defense to an in rem foreclosure action.

The municipality can thus collect and invest tax revenues promptly, which will improve the municipal economy.

Further, this bill removes a device that has been used to frustrate the tax collecting process.

### SENATE, NO. 1625

An act concerning the payment of real property taxes, and amending R.S. 54:4-66.

This bill would allow municipalities at their discretion to accept partial payments of property taxes, provided that upon each installment date the full amount of taxes due upon that date is paid.

### Senate Concurrent Resolution No. 7

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

Association of Municipal Assessors of New Jersey

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