

New Jersey



Assessors



Bulletin

MEMBER
International Association
of Assessing Officers

Vol. 22, No. 1

February 1983

PRESIDENT'S REPORT



With the Holidays behind us, and the new year upon us, I approach the second year of my term as your President with renewed enthusiasm.

The responsiveness of our Vice-Presidents as well as county association impact continues to meet the challenges presented to us.

All committee appointments for 1983 have been made and each are preparing for the next Executive Board Meeting to be held on Jan. 27th.

Some items the Association will be pursuing this year are as follows:

1. Re-certification—while this is a difficult subject we must prepare guidelines that will be palatable to all of us.
2. Atlantic City Conference 1983 and League of Municipalities Affiliation.
3. Support of Senate Bill #1791—"Pinelands Municipal Property Tax Stabilization Fund."
4. Assessors' Conflict of Interest & Code of Ethics.
5. Chapter 220, P.L. 1982 (A-855) exception of newly constructed, residential single family dwellings—not to exceed 24 months.
6. Rutgers Conference/Education Program
7. Legal Fund Guidelines
8. Distribution of By-Laws to all paid members
9. Acquisition of insurance for member assessors.
10. Assessor Harassment

This will be a stimulating year that will require the continued and collective cooperation of all the members of the Assessor's Association.

Your comments and dialogue on the aforementioned items, as well as new subjects, is genuinely anticipated.

ASSEMBLY, No. 2202

An Act providing for the exemption from taxation of automatic fire suppression systems and supplementing chapter 4 of Title 54 of the Revised Statutes.

As used in this act:

"Automatic fire suppression system" means a mechanical system designed and equipped to detect a fire, activate an alarm, and suppress or control a fire without the necessity of human intervention and activated as a result of a predetermined temperature rise, rate of rise of temperature, or increase in the level of combustion products.

An automatic fire suppression system installed after the effective date of this act in a residential, commercial, or industrial building and certified by the enforcing agency as an automatic fire suppression system shall be exempt from taxation under chapter 4 of Title 54 of the Revised Statutes.

The purpose of this bill is to exempt from increases in property tax the increased value of any property due to the installation of an automatic fire suppression system.

When the owner of a building installs an automatic fire suppression system, the value of the property increases, resulting in an increase in the tax assessment of that property.

The New Jersey Fire Safety Study Commission, in its final report, recommends that the installation of automatic fire suppression systems be encouraged by every means possible. In the opinion of the commission, automatic fire suppression systems, such as automatic sprinkler systems, are the most effective means of preventing losses of life and property from fire.

As an incentive to the installation of automatic fire suppression systems, the commission recommended legislation to eliminate property tax increases when an automatic fire suppression system is installed.

SIDNEY GLASER TO RETIRE



Sidney Glaser, Director of the Division of Taxation, will retire on March 1.

Glaser has held the position of tax director for 12 years. He has been a state employee for 36 years, starting as a legal analyst with the state in 1946.

A graduate of City College of New York, Glaser obtained his law degree from New York University, School of Law.

He is a member of the New York Bar, New Jersey Bar and the Bar of the U.S. Supreme Court.

John Baldwin, assistant director of the tax division, will become acting director when Glaser retires.

Assembly Concurrent Resolution No. 179

Proposed Amendment

Amend Article VIII, section 1, paragraph 3 to read as follows:

Any citizen and resident of this State now or hereafter honorably discharged or released under honorable circumstances from active service, in time of war or of other emergency as, from time to time, defined by the Legislature, in any branch of the Armed Forces of the United States, shall be entitled, annually, to a deduction from the amount of any tax bill for taxes on real and personal property, or both, in the sum of \$50.00 or if the amount of any such tax bill shall be less than \$50.00, to a cancellation thereof, which deduction or cancellation shall not be altered or repealed. Any person hereinabove described who has been or shall be declared by the United States Veterans Administration, or its successor, to have a service-connected disability, shall be entitled to such further deduction from taxation as from time to time may be provided by the law. The State shall annually reimburse each taxing district for the total amount of the tax loss to the district resulting from the allowance of any property tax deduction under this paragraph.

At the present time, the \$50.00 property tax deduction for veterans is funded by the State. The 100% property tax deduction for disabled veterans is funded by the respective municipalities. This constitutional amendment will continue the State-funded \$50.00 deduction for veterans and will shift the burden of funding the 100% deduction for disabled veterans from the municipalities to the State.

RAYMOND FLOOD RETIRES

Raymond F. Flood, Assessor for Saddle Brook Township for 17 years has retired, effective September 1, 1982.

He was replaced by John J. Falato.

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SENATE, NO. 1880

An act concerning agreements between the Port Authority of New York and New Jersey and counties and municipalities for payments in lieu of taxes, and amending R.S. 32:1-144.

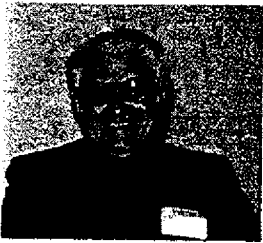
1. R.S. 32:1-144 is amended to read as follows:

32:1-144. To the end that counties, cities, boroughs, villages, towns, townships and other municipalities in the Port of New York District, may not suffer undue loss of taxes and assessments by reason of the acquisition and ownership of property therein by the Port Authority of New York and New Jersey (hereinafter called the port authority), the port authority is hereby authorized and empowered, in its discretion, to enter into a voluntary agreement or agreements with any county, city, borough, village, town, township or other municipality in said port district, whereby it will undertake to pay a fair and reasonable sum or sums annually in connection with any marine or inland terminal property owned by it, not less than the sum last paid as taxes upon such property prior to the time of its acquisition by the port authority. Such payment or payments which the port authority is hereby authorized and empowered to make, shall be in such amount or amounts and shall be payable at such time or times and under such terms and conditions as shall be agreed upon by and between the port authority and such county, city, village, borough, town, township or other municipality concerned.

2. This act shall take effect upon the enactment into law by the state of New York of legislation having an identical effect with this act, but if the state of New York has already enacted such legislation this act shall take effect immediately.

This bill provides that payments made by the Port Authority of New York and New Jersey to counties and municipalities in lieu of taxes shall not be less than the sum last paid as taxes upon such property. The amendment proposed by this bill will not be effective until similar legislation is passed in New York because it amends a 1931 law which constitutes part of the agreement between the States supplemental to the original compact of 1921.

LEGISLATIVE REPORT



Despite the objections of the Assessors' Association, the N. J. League of Municipalities and the Local Property Tax Bureau, Assembly Bill 855 was signed into law by the Governor. This bill, you may recall, prevents the assessor from assessing any new construction for a period of two years when no Cer-

tificate of Occupancy has been issued. After reading and re-reading the provisions set forth in this law, I cannot honestly understand how it can possibly be administered without a challenge of litigation by the property owner.

To start off with, the initial intent of this legislation grants certain exemptions from property taxes at the expense of other property owners within the taxing district. This was made known by the Dept. of Community Affairs in the fiscal note on the bill dated Sept. 2, 1989 which added that it would also result in delaying the time at which a municipality would be able to use this ratable growth as an "add-on" to its Cap base. This fiscal note was concurred to by the Office of Legislative Services.

At the initial hearing before the Assembly County and Municipal Government Committee, the Assessor's Association made known to the committee, the impossible task facing the assessors in complying with the provisions of this bill. This was because of two reasons; the first being that home builders never totally complete an improvement until a prospective buyer has made a commitment to buy. Another reason is that in many rural communities building inspectors are part-time and although an improvement is "completed" as defined by Sec. 54:4-63.1; whereby it is substantially ready for use as it was intended, the lack of a Certificate of Occupancy, because of this part-time employment, would prevent its assessment as mandated by A855.

It was also made known to the Committee, the assessment dates by which an assessor must comply. It was then that a proposal was made to permit the exemption to continue no longer than two October 1st assessment dates. This provision was conditionally vetoed by the Governor and a new provision allowing for a period not to exceed 24 months was inserted. The ambiguous part of this proposal is that the 24 month period has no beginning date. Consequently, the 24 month period can be indefinitely extended as long as the structure is not totally complete.

However, assessors must be more concerned with the statute 54:4-63.2 which is on page VII-5, para. 701.5 of the Handbook for N. J. Assessors which states "All taxable real property must be valued as of October 1st of the pre-tax year." In the case of structures which are in the process of construction on this date, the assessment frequently is called a "partial assessment" and is based upon the proportion of the final value which is present on October 1st. This law has not been amended by Ch. 220 and

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assessors are mandated to comply.

I have received many calls regarding the relationship of "Model" homes to A855. I would like to remind the assessors of the definition contained in 54:4-63.1 whereby property substantially ready for use as it was intended is subject to taxation. Assessors should make the determination of whether or not a "Model" home is being used as it was intended.

In conclusion, I cannot see any way by which an assessors can comply with A855 without subjecting his municipality to the threat of litigation. As for me, I am moving to the safe confines of 54:4-63.2.

The intent of this report is not to provide assessors with any "by-pass" of an implementation of the law, but to emphasize the ramifications that would result if the law is incorrectly administered.

George C. Harraka, Chairman
Legislative Committee
N.J.A.M.A.

Paper Mill Playhouse Files Appeal

The Paper Mill Playhouse, Millburn, has filed a notice in Trenton to take its case of tax-exemption to the State Supreme Court.

The State Tax Court had previously given the theatre tax-exemption status but the Appellate Division of Superior Court ruled that the theatre is not eligible because it operates essentially the same as a commercial theatre.

Robert S. Johnston Retires

Robert S. Johnston, Chief of Sales Ratio/EDP Section, retired as of February 1.

Johnston joined the Local Property Tax Bureau in 1954 and one year later was given the responsibility of developing and implementing the sales ratio and equalization programs. Bob also programmed the Revenue Sharing Funds for each municipality, the State "In Lieu" of tax payments and all the exempt properties in New Jersey.

Johnston is a former member of the Somerville Board of Education and, also, was President of the Somerville Chamber of Commerce.

The thirty-first examination for a Tax Assessor Certificate to be offered under the provisions of Chapter 44, Laws of 1967, will be held on Saturday, March 19, 1983. The final date to file for this exam is February 17, 1983.

Two and two continue to make four, in spite of the whine of the amateur for three, or the cry of the critic for five.

Chapter 220 Laws of N.J. 1982 Approved 12/29/82

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

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

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 such building or structure shall be omitted from taxation for a period not to exceed 24 months. At the termination of the 24 month period or following the granting of a certificate of occupancy or temporary certificate of occupancy and the occupation and use of the building for residential purposes, the building or structure shall be assessed and taxed as of the first day of the month following the date of such use for the proportionate part of said year then remaining.

Nothing in this act shall be construed as applicable to any addition to, or improvement or alteration of, any existing buildings or structure. Nothing in this act shall be construed to omit from taxation any building or structure or portion of a building or structure subject to taxation prior to the effective date of this act.

This act shall take effect immediately.

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A good listener is not only popular everywhere, but after a while he knows something.

ASSEMBLY, NO. 2133

An act concerning tax abatements for historic sites and structures and supplementing chapter 4 of Title 54 of the Revised Statutes.

"Owner" means a person holding legal title to the property as to which application is made for an abatement.

A municipal governing body may, by ordinance, provide for an abatement of a percentage of the assessed value of real property, located within the corporate boundaries of the municipality, which constitutes an historic site or structure not otherwise exempt from real property taxation, and which is eligible pursuant to section 3 of this act. The ordinance shall set forth the percentage of the assessed value to be abated, but no ordinance shall provide for an abatement of more than 33 1/3% of that value.

An abatement allowed pursuant to the provisions of this act shall apply only to the assessed value of the property for the purposes of taxation in the tax year for which application is made, but an owner or owner's representative may apply for an abatement for any succeeding tax year in which the ordinance providing for the abatement remains in effect. Subject to any change of rules or forms by the director, each successive application shall be made and evaluated in the same manner as the original application.

This bill would allow a municipal governing body to provide tax abatements for historic sites and structures located within the corporate boundaries of the municipality.

New York City May Tax Exempt Properties for Garbage Collection

The Koch Administration may tax exempt properties for garbage collections in an effort to close their budget deficit.

The monthly charge of \$50-60 would apply to most of the thousands of churches, synagogues, parochial schools and private non-profit hospitals.

Larger institutions that produce lots of garbage would pay more.

The Mayor had asked that large tax exempt properties make voluntary payments, in lieu of taxes, but this plan failed to produce the results expected.

The sanitary charges, officials said, would be imposed by selling trash bags to the institutions and only those would be picked up.

The plan, which is not finalized, would raise about \$2,000,000. a year.

SENATE, No. 2037

An Act concerning certain receipts from the New Jersey Gross Income tax and supplementing Title 54A of the New Jersey Statutes.

The entire net receipts of the New Jersey gross income tax for the 83-84 fiscal year attributable to the increase in that taxes established by P.L. c. (now pending before the Legislature as Assembly Bill No. 1983 of 1982 or Senate Bill No. 1569 of 1982), shall be appropriated exclusively for the purpose of property tax relief through the State school aid formulas under P.L. 1975, c.212 (C. 18A:7A-1 et seq.).

This act shall take effect upon the enactment of Assembly Bill No. 1983 of 1982 or Senate Bill 1569 of 1982.

This bill decides the proceeds of the increase in the income tax for fiscal year 1984 to property tax relief under the State school aid formulas.

SENATE, No. 2060

An Act temporarily making permissive the implementation of a revaluation of real property in certain cities.

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

Notwithstanding any provisions of law or any judicial order to the contrary, no city of the first class having a population in excess of 300,000 shall be required to implement a revaluation of real property for the tax years 1983 to 1984, inclusive. The determination of a city not to implement a revaluation pursuant to this act shall not prevent the city from conducting and implementing any partial or complete reassessment of real property in the city during the time covered by the act.

This act shall take effect immediately.

The purpose of this bill is to temporarily prohibit the implementation of a revaluation of real property in a city of the first class having a population in excess of 300,000 during the tax years 1983-1984, inclusive.

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ASSEMBLY, No. 2209

An Act concerning the leasing of school district property, amending R.S. 54:4-3.3, and supplementing Title 54 of the Revised Statutes.

This bill would enable boards of education faced with declining enrollment to rent unused school buildings to non-profit organizations, governmental agencies, and other boards of education, without these buildings being assessed and placed upon the local tax rolls. Under present case law, it is unclear whether a school district retains its tax exemption when it leases its building to a nonprofit organization, even though the property would be tax exempt if it were owned by the nonprofit organization. This bill clarifies the situation and also specifies that no tax liability will be incurred when a school building is leased to a governmental agency or another board of education.

The bill would also facilitate productive use of excess school space by providing that when boards of education lease a portion of a building to a profit-making organization, taxes are incurred only on that portion of the building which is leased. This places school boards in the same position as nonprofit private schools.

We are salesmen every day of our lives. We are selling our ideas, our plans, our enthusiasms to those with whom we come in contact.

Assembly Concurrent Resolution No. 176

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

The approval of this amendment would exempt land from the assertion of a riparian claim by the State if it was acquired at a time when it was not already under claim by the State and was not then tidal flowed, the owner of which had no knowledge that the land was subject to a riparian claim and had paid property taxes thereon, provided that the land was subject to property taxation, and the Tidelands Resource Council determines that an exemption would not impair the environmental, navigational and access rights of the public.



ATLANTIC CITY 1982





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SENATE, NO. 1814

An act to extend the moratorium on the taxation of mobile homes and create a New Jersey Mobile Home Taxation Commission, amending P.L. 1981, c. 358, and making an appropriation therefor.

(New section) There is created a commission to be known as the New Jersey Mobile Home Taxation Commission, consisting of two members of the Senate, who are not both of the same political party, to be appointed by the President thereof, two members of the General Assembly who are not both of the same political party, and one member appointed by the Governor who shall be an official of the Department of the Treasury. Vacancies in the membership of the commission shall be filled in the same manner as the original appointments were made.

(New section) It shall be the duty of the commission to conduct a detailed study and develop an equitable system for the taxation of mobile homes.

(New section) The commission shall be entitled to call to its assistance and avail itself of the services of such employees of any State, county or municipal department, board, bureau, commission or agency as it may require and as may be available to it for that purpose, and to employ stenographic, clerical, technical and expert assistance and incur traveling and other miscellaneous expenses as it may deem necessary, in order to perform its duties and as may be within the limits of funds appropriated or otherwise made available to it for those purposes.

(New section) The commission shall meet and hold public hearings at such place or places as it shall designate during the sessions or recesses of the Legislature and shall report its finding and recommendations to the Governor and the Legislature, by June 30, 1983, accompanying the same with any legislative bills which it may desire to recommend for adoption by the Legislature.

There is appropriated to the commission from the General Fund \$5,000 for the purposes and duties of the commission pursuant to this act. The commission is authorized to apply for and to receive any federal funds or grants or any grants from foundations or other sources that may be available for carrying out the purposes of this act.

This act shall take effect immediately, and shall be retroactive to September 30, 1982.

IN MEMORIAM

Harry Bolotin, Milltown Assessor, died suddenly on January 6, at the age of 65.

Mr. Bolotin had been the assessor for the City of New Brunswick from 1956 to 1966.

A veteran of World War II, Harry was president of Harry Bolotin & Associates Real Estate Appraisers, and also a member of the National Association of Fee Appraisers, the Middlesex County Board of Realtors, the American Right of Way Association, the Society of Real Estate Appraisers and the International Association of Assessing Officers.

SENATE, NO. 1839

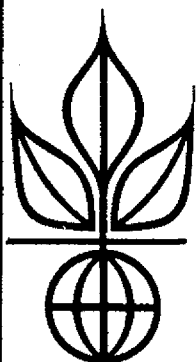
An act concerning deductions from real property taxes for citizens and residents of this State of the age of 65 or more years, or less than 65 years of age who are permanently and totally disabled, amending P.L. 1963, c. 172 and P.L. 1976, c. 129 and supplementing Chapter 4 of Title 54 of the Revised Statutes.

This bill would make the senior and disabled citizen's property-tax deduction available to those whose homeownership is in the form of shares in nonprofit cooperatives or mutual housing corporations. Existing legislation does not contemplate this form of ownership, though it does allow the deduction in the analogous cases where the senior or disabled citizen holds title to property as a partner or joint tenant. Since in the cooperative form of ownership the actual title is held only by the corporation as an entity, the individual shareholders have been unable to qualify under the present law.

This bill allows the shareholder to qualify as an "owner" for the purpose of claiming the deduction, and establishes an administrative framework for passing the benefit of it to him through the cooperative to which he belongs. It follows the principle recognized in previous legislation (P.L. 1977, c. 241), which enabled shareholders to qualify for homestead tax rebates.

This bill implements Senate Concurrent Resolution No. of 1982.

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PRESIDENT-ELECT



Stephen J. Kessler, CTA, SPA, Assessor of Winslow Township, has been elected President-Elect of the New Jersey Municipal Assessors' Association.

Stephen has been the Assessor in Winslow Township since 1971 and became a Certified Tax Assessor in 1970.

A former Vice President of the State Association, Stephen was also President of the Association of Municipal Assessors of Camden County, Member of the Farmland Pinelands Committee, Member of the League of Municipalities Legislative Committee, Commissioner of the Camden County Municipal Utilities Authority and an instructor of the Real Property Appraisal Course at Rutgers.

If there is no one else better than yourself, you haven't looked hard for someone else and haven't looked hard at yourself.

ASSEMBLY, No. 2230

An Act concerning the manner in which certain property tax refunds are processed by municipalities, and supplementing Title 54 of the Revised Statutes.

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

Notwithstanding the provision of any law to the contrary, the governing body of a municipality may adopt a resolution authorizing a municipal employee chosen by the governing body to process, without further action on the part of the governing body, any property tax refund of less than \$1.00.

This act shall take effect immediately.

The purpose of this bill is to provide a simple procedure for any municipality to process property tax refunds of less than \$1.00 without the governing body of a municipality having to meet and adopt a formal resolution for each such refund, thereby saving the municipality both time and money.

SENATE, NO. 1782

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).

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

1. Section 19 of P.L. 1969, c. 257 (C. 46:8B-19) is amended to read as follows:

19. Taxes, assessments and charges; valuation of units; exemptions or deductions. All property taxes, special assessments and other charges imposed by any taxing authority shall be separately assessed against and collected on each unit as a single parcel, and not on the condominium property as a whole. Such taxes, assessments and charges shall constitute a lien only upon the unit and upon no other portion of the condominium property. All laws authorizing exemptions from taxation or deductions from tax bills shall be applicable to each individual unit to the same extent they are applicable to other separate property.

The total of the assessments for tax purposes against the aggregate of all units constituting the condominium property shall not exceed the assessment which would otherwise have been made against such condominium property as a single parcel had it not been submitted to this act.

2. This act shall take effect immediately.

Chapter 218 Laws of N.J. 1982

Approved 12/29/82

ASSEMBLY, No. 1852

An Act concerning the exemption from taxation of solar energy heating and cooling systems, and amending section 9 of P.L. 1977, c.256.

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

Section 9 of P.L. 1977, c.256 is amended to read as follows:

This act shall take effect January 1, next following enactment and shall expire on December 31, 1987.

This act shall take effect immediately.

Association of Municipal Assessors of New Jersey

NEW JERSEY ASSESSORS BULLETIN

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

Quarterly Publication

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LEGAL DEVELOPMENTS

MURNICK v. ASBURY PARK APPELLATE REVIEW OF CHAPTER 123



Any assessor who hasn't experienced frustration over taxpayer attempts to seek discrimination relief to a ratio lower than that prescribed by Chapter 123 (N.J.S.A. 54:2-40.4) is part of a vanishing breed. Recent Tax Court decisions have indicated that relief may be given beyond that afforded under Chapter 123 if the taxpayer can demonstrate that application of Chapter 123 would prove confiscatory. These cases establish the principle that Chapter 123 merely creates a rebuttal presumption of discrimination and does not preclude relief to a lower ratio if the proofs so require.

In a similar vein, the Tax Court in *Murnick v. Asbury Park* found the taxpayer's assessment to lie within the common level range, thus disentitling him to Chapter 123 relief. The judge nonetheless awarded discrimination relief to the current year's Director's ratio under *In Re Appeals of Kents*, 34 N.J. 21 (1961) holding that "Chapter 123 fails to provide an adequate and equitable remedy" 2 N.J. Tax at 191.

Your Association counsel was privileged to represent Asbury Park in connection with the appeal to the Appellate Division. By opinion dated November 24, 1982, a unanimous court reversed the decision of the Tax Court below ruling "we find no indication . . . that the statute (Chapter 123) was not intended to be mandatory or that its application was not intended to be exclusive." (At p.6 slip opinion.) The court went on to state that because the taxpayer's assessment fell within the upper limit of the common level range prescribed by Chapter 123 (by one percentage point), relief should be denied altogether and the complaint dismissed.

The opinion has not yet been approved for publication,

but should be in the near future. In the meantime, the taxpayer has filed a notice of appeal to the New Jersey Supreme Court, which may forestall a final decision for upwards of a year.

This decision represents a dramatic departure from the earlier rulings of the Tax Court and should be viewed as a positive development by the members of this association. Unless the Supreme Court reverses or modifies the Appellate Division opinion, assessors may take comfort in the fact that except in the first year of a reassessment or revaluation, Chapter 123 will exclusively govern the disposition of the discrimination appeals.

Edward G. Rosenblum, Esq.

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Byrne Arena Held Tax Exempt

The Brendan Byrne Arena kept its tax exempt status despite East Rutherford's argument that the arena voided the special status it held by having rock concerts.

Bergen County tax court Judge John F. Evers dismissed the municipality's complaint. He said the concerts did not violate the tax exempt laws because the concerts fell within the definition of the public purpose of the arena.

The sports authority currently pays East Rutherford Boro \$88,000., annually in lieu of taxes to cover the cost of sewers and other municipal services.

Assembly Joint Resolution No. 68

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.

Whereas, Revaluations of real property are very costly to municipalities; and

Whereas, Revaluations of real property are required to be kept current, or the money spent by the municipality accomplishes its purpose for a limited period and another expensive revaluation would become necessary in five years unless the previous one was kept up-to-date; and

Whereas, Programs of computer technology may be helpful to municipalities currently struggling to keep their previous revaluations up-to-date; and

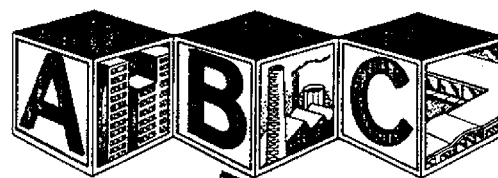
Whereas, The Legislature deems it necessary that a study be conducted to determine the means and methods whereby a municipality may keep a previous real property revaluation current and to consider to what extent the State may appropriate funds to purchase a program for a computer assisted mass appraisal to be made available to municipalities without cost under the supervision of the Director of the Division of Taxation in the Department of the Treasury; now, therefore,

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

1. That a Real Property Revaluation Study Commission is created to consist of 15 members as follows: two members of the Senate to be appointed by the President of the Senate, with no more than one from the same political party; two members of the General Assembly to be appointed by the Speaker, with no more than one from the same political party; the Director of the Division of Taxation of the Department of the Treasury of the State of New Jersey, ex officio, or his representative; the Director of the Division of Local Government Services of the Department of Community Affairs of the State of New Jersey, ex officio, or his representative; the President of the Association of County Tax Board Commissioners and Secretaries; the President of the Municipal Assessors Association, the Chairman of the Taxation Committee of the New Jersey State Bar Association; the Executive Director of the New Jersey State League of Municipalities; the Executive Director of the New Jersey Taxpayers Association; the President of the New Jersey Business and Industry Association; and three members who shall be members of the public appointed by the Governor with the advice and consent of the Senate.

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Chapter 159 Laws of N.J. 1982 Approved 10/27

An act concerning the appointment of certain township officers and amending R.S. 40:145-12.

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

1. R.S. 40:145-12 is amended to read as follows:

40:145-12. The township committee may appoint and employ a township attorney, a township engineer, a township physician, a treasurer, so many poundkeepers as shall be deemed necessary, and such other officers as may be authorized by law. The township committee shall provide for an assessor, a tax collector, a municipal clerk and a construction official, all in the manner generally prescribed by law.

2. This act shall take effect immediately.

ASSEMBLY, NO. 2145

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

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

1. Notwithstanding any provisions of law or any judicial order to the contrary, no revaluation of real property shall be implemented in a city of the first class having a population in excess of 300,000 for the tax years 1983 through 1987, inclusive.

2. This act shall take effect January 1, 1983.

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IAAO Personal Property Seminar

The first annual Personal Property Seminar, sponsored by IAAO's Personal Property Section will be held March 21-22, 1983 at the Fairmont Hotel in Dallas, Texas. This two-day program will feature presentations on many of the various problems and practices encountered in personal property valuation and administration. Among the topics to be addressed include industrial machinery and equipment valuation; appraisal methodology; valuation of leased business equipment; valuation of agricultural personal property; and both state-level and local level administrative procedures.

For further information please contact Dean A. McQuown, IAAO Director of Research and Technical Services at 312-947-2042.

SENATE, NO. 187

An act concerning taxation and amending R. S. 54:4-65.

This bill requires each tax bill to show the breakdown in dollars and cents of how taxes are used.

When you can think of yesterday without regret, and of tomorrow without fear, you are on the road to success.

SENATE, NO. 943

An act temporarily prohibiting the implementation of a revaluation of real property in certain municipalities.

The purpose of this bill is to temporarily prohibit the implementation of a revaluation of real property in any municipality which is operating under the Mayor-Council Plan D form of government and which has a population of more than 25,000, but less than 40,000, according to the latest federal decennial census, for the tax years 1982 to 1983, inclusive.

ASSEMBLY, NO. 683

An act to allow homeowners associations to record certain liens on certain property for certain unpaid dues and assessments.

Some counties have recently stopped recording the liens of homeowners associations on association members' property for unpaid dues or assessments because there is no statutory authority for them to do so. This bill provides that statutory authority and will again allow these liens to be recorded as they were in the past.

Association of Municipal Assessors of New Jersey

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