

New Jersey



Assessors

Bulletin



MEMBER
International Association
of Assessing Officers

Vol. 22, No. 3

August 1983

PRESIDENT'S REPORT



Some important developments of the past few months consist of the Hon. Judge Ever's decision in the case of the Association of Municipal Assessors, et al v. Irwin I. Kimmelman, Attorney General; which complaint requested a declaratory judgement invalidating Chapter 220 of the Laws of 1982.

The Judge has denied standing to the Association to maintain this action challenging the validity of Chapter 220. Nevertheless, all is not lost, for it has also been ruled that the New Jersey League of Municipalities, who were a party to this action, do have standing to maintain the action. I have been assured that the League will continue the suit. I would appreciate those individual assessors with districts actually affected by this bill encourage donations to the League for the legal fee costs.

Everything is go for the Atlantic City Conference! Due to restrictions of municipal budgets the committee has opted for a two day conference namely Nov. 16 & 17.

Assessor harassment cases continue to plague us. To date, the Association has taken two very important steps to cement our positions. A bill has been introduced by the Hon. John Paul Doyle, Assemblyman, which will call for the reimbursement of legal fees for municipal and county officials involved in litigation with reference to their official duties. The bill is known as A3516, your support for this bill is sincerely anticipated.

As per constitution and bi-laws amendment recently adopted, Vice Presidents to be nominated for these positions must be assessors from the respective tri-county district in which they will serve.

Members searching for, or vacating the position of assessor are requested to contact the chairman of the Assessor's placement committee, Dorothy Montag. Numerous requests have been received to date, and the committee has been actively aiding

those in need of positions.

The re-certification committee has submitted its report to the Executive Board, and preliminary action on same is expected at the August Executive Board Meeting.

On June 7th at the Rutgers Conference, the attendees were honored by the attendance of John R. Baldwin, newly appointed Director of N.J. Division of Taxation. His speech touched upon the organizational restructuring of the assessment function, a vastly engrossing area that deserves our immediate attention and energies. To permit ourselves to be lulled into complacency on this subject would be a failure to face the facts of divergent political philosophies and our changing economies.

GLORIA CROSS, PRESIDENT

RECEPTION BY GOVERNOR FOR PEOPLE WHO REPRESENTED HIM TO WELCOME THE "REAL PEOPLE" TRAIN IN TRENTON



Governor Thomas Kean, Frank Schely President Washington Crossing Ass'n. Tom McKenzie - Representing Egg Harbor Guard, Charles Stone - Sutler; Jo Ann Van Doren - History Teacher; Randolph Brokaw - Assessor Hamilton Township, representing his great-great-great grandfather, John Brokaw, who was shot during the Revolutionary War.

EXECUTIVE MEETING

The Closed Executive Board Meeting for the Association of Municipal Assessors of New Jersey was held at Loree Gym, Douglass College Campus, New Brunswick, New Jersey on June 9, 1983. President Gloria Cross called the meeting to order at 7 p.m. Roll call was taken.

As perscribed in the Constitution and By-laws, Article 3, Section 4 & 5, a Nominating Committee was formed as follows:

Appointed by the President

James Anderson, Chairman - Assessor, Pt. Pleasant Beach & Pt. Pleasant Boro, Ocean County
Samuel Befarah - Assessor, Asbury Park City, Monmouth County
Joseph Crane - Assessor, Deptford Township & Clayton Boro, Gloucester County

Elected by Executive Board

Ralph Todd - Assessor, West Caldwell Boro, Essex County
Patricia Webster - Assessor, Waldwick Boro, Bergen County
Sheila O'Keefe - Assessor, Tinton Falls Boro, Monmouth County
Courtney Powell - Assessor, Keyport Boro, Monmouth County & Old Bridge Township, Middlesex County
John Murray - Assessor, Millburn Township Essex County & Florham Park Boro, Morris County
Charles Grayson - Assessor, Montgomery Township, Somerset County

The members of the Nominating Committee were elected by the Executive Board unanimously.

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

Three (3) Vice-President Positions, currently filled by:
Robert Ebert - Assessor, Glen Ridge Boro, Essex County
Charles Grayson - Assessor, Montgomery Township, Somerset County
Joyce Jones - Assessor, Manchester Township, Ocean County

Each County President received a copy of the speech made by John Baldwin, Acting Director, Division of Taxation. They also received a copy of S-3516 which is a bill for legal aid to assessors. These two items are to be distributed to assessors by the County Presidents and will be discussed at the next Executive Board meeting.

Kenneth H. Beck
Secretary

ASSEMBLY CONCURRENT RESOLUTION NO. 3024

A Concurrent Resolution proposing to amend Article VIII, Section I, paragraph 3, to the Constitution of the State of New Jersey.

This constitutional amendment entitles veterans' widows to an annual property tax deduction of \$50.00 although the spouse did not perform active service in time of war.

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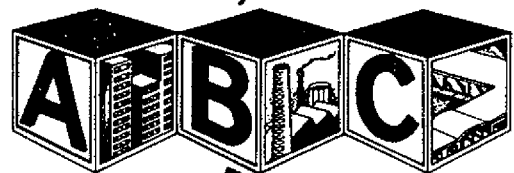


ASSEMBLY, No. 3267

This bill clarifies that the provisions of P. L. 1982, c. 220 apply only to property for which construction was commenced after the effective date of that act, namely December 29, 1982. Construction will be deemed to commence the date of the ground breaking or the date of the issuance of the construction permit whichever occurred first. In this way the amendment clarifies that improvements for which construction commenced prior to 1982 will continue to be subject to taxation.

This act shall take effect immediately and be retroactive to December 29, 1982.

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LEGISLATIVE REPORT



As you probably already know, the Governor has signed into law three proposals which directly effect Property Tax Administration. One was supported by the Assessor's Association, one was not entirely supported by the Assessors and the third was not supported by the Assessor's Association nor the league of Municipalities.

The first bill, Ch. 224, P.L. 1983 permits the taxation of any exempt property whose portion was leased to a non-profit corporation. Sam Temkin sent a memo on July 14, 1983 to all Assessors and County Tax Administrators on this end.

The second bill is Ch. 123, P.L. 1983 which repeals a section of the Municipal Land Use law concerning farmland assessment. This law permits the continuing of a farmland exemption after a preliminary subdivision has been approved if the land is construed to be farmed.

The third bill, Ch. 158, P.L. 1983 removes the requirement that annual service charges for municipal services paid by urban renewal corporations and associations under those provisions set forth in the Fox-Lance law be capitalized for County tax purposes. For municipalities in counties where there is an abundance of this type of property, a great shift in the burden of County taxes is already anticipated and the response by some affected Assessors is alarming. The Assessor's Association and the League adamantly opposed this bill for this very same reason.

The Assessor's Association is concerned and hopeful for the passage into law of two bills because the provisions set forth in these bills were recommended by them.

The first is SJR 3020 sponsored by Senator Orechio. The proposal asks that a commission be formed to study, review and make recommendations to the legislature changes in the Sales Ratio study. The Ch. 123 committee and the Sales Ratio Committee have worked hard in reviewing and proposing the need for a change in the Sales Ratio study. The Assessor's Association asks that every Assessor support this proposal and do everything possible in helping move the bill to a successful conclusion.

The second proposal is A-3516, sponsored by Assemblyman John Doyle. The provisions set forth in this proposal requires counties and municipalities to provide officers and employees with the means to defend lawsuits and legal proceedings under certain circumstances. Total support should be given this proposal because many assessors had to pay for legal expenses for suits arising from their performance of duty.

George C. Harraka, Chairman
Legislative Committee

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1983 NEW JERSEY LEAGUE OF MUNICIPALITIES CONFERENCE

November 15-18, 1983

PRELIMINARY CONFERENCE SCHEDULE
ASSOCIATION OF MUNICIPAL ASSESSORS
OF NEW JERSEY

Wednesday, November 16, 10:00 a.m.

Harrah's Marina Hotel Casino - Conference Board
Annual Meeting - Executive Board
Gloria A. Cross, President - Presiding

Wednesday, November 16, 12:00 noon

Harrah's Marina Hotel Casino - Atlantic City Ballroom
Society of Municipal Assessors Annual Luncheon
(Reservations Required - \$15.00 per person)
Installation of 1984 AMANJ Officers
1983 Awards Presentation
Gloria A. Cross, President - Presiding

Thursday, November 17, 10:00 a.m.

Atlantic City Convention Hall
Joint Meeting:
AMANJ & Municipal Management Association
"Relations between Assessors & Administrators"

SPECIAL EXECUTIVE BOARD MEETING

The purpose of the Special Meeting was to discuss the recent decision by Judge John F. Evers in regard to Chapter 220. Judge Evers handed down a decision that the Association of Municipal Assessors of New Jersey and Carolyn Landi, Assessor, could not be a party to the court case challenging the validity of Chapter 220 of the Laws of 1982 as amended. He did, however, uphold the standing of the League of Municipalities and the Nashels, individual taxpayers.

John Gausz states that at the onset of this suit, Ed Rosenblum had advised the Association that they may not have a standing in the case. Mr. Rosenblum advised the Association to cover all bases and therefore the other parties were brought into the suit. Mr. Gausz expressed his opinion that in principle we should not back down in regard to this case and should continue to support the suit.

Larry Henbest stated that the Association has instituted the suit and asked the additional parties to join in the suit. Mr. Henbest felt that the suit should be pursued.

A motion was made by John Gausz, seconded by Alicia Melson, that we continue with the suit and support the case. The motion was carried unanimously.

A further motion was made by Al Leone that we participate in the suit but not expend more than fifty percent of the cost and the maximum amount expended should not exceed \$4,000. Much discussion followed and the motion was defeated.

Larry Henbest made a motion that the Association should meet with the League and Attempt to establish ground rules and financial backing regarding the case. There was much discussion regarding this motion. The motion was never formally seconded as President Cross advised the Executive Board that this will be done without the need of a motion.

Even though this meeting was called for the purpose of discussing Chapter 220, it was noted that there was a question regarding the forthcoming election for Vice Presidents. Since the Vice Presidents now come from the Tri-County areas, in order for a petition to be filed, the petitioner must be from the Tri-County where the vacancy exists. The question arose as to who would be eligible to sign such a petition. Would it be limited to the members of the Tri-County, or could it be signed by any member of the State Association? This question is to be referred to the Constitution and By-Laws Committee for clarification for future elections.

ASSEMBLY, No. 1974

The purpose of this bill is to permit certain hospitals to lease space within the facility and retain its tax exempt status on the remainder of the property. Occasionally, there are portions of hospital property which are not being fully utilized. That space could be rented to nonemployee physicians and other health care related professions to provide a service within the hospital utilizing hospital equipment and laboratory services. This would produce rental income for the hospital and allow it to maximize the investment in laboratory services and equipment, all of which would serve to reduce total health care costs.

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LOCAL PROPERTY TAX

Under Chapter 123 Assessment of Property Can Be Increased Under Certain Circumstances Without the Presence of a Municipal Appeal—The Tax Court of New Jersey denied plaintiff's motion for summary judgment and held that under Chapter 123 (N.J.S.A. 54:2-40.4 and N.J.S.A. 54:3-22(c) to (f)) an assessment of property can be increased under certain circumstances without the presence of a municipal appeal from the original assessment in actions grounded in discrimination. The court held that Chapter 123 mandates that the average ratio to be used in actions grounded in discrimination shall mean the director's school aid ratio (weighted except in 1978) as calculated pursuant to N.J.S.A. 54:1-35.1 for the year preceding the tax year as revised by the Division of Tax Appeals (presently the Tax Court of New Jersey). However, the court said that the presumption of discrimination in accordance with the Chapter 123 ratio can be rebutted by a party in any manner demonstrating a common level, notwithstanding the Chapter 123 ratio.

The court held that Chapter 123 mandates that county tax boards and the Tax Court apply the average ratio or county percentage level if it finds that the ratio of the assessment to true value of the subject property exceeds or falls below the common level. In appropriate cases the county tax boards or tax court must increase the assessment beyond the original assessment if it finds that the ratio of the assessed value is below the common level range.

LEGAL CORNER

Terrace View Gardens vs. Township of Dover A Bear Trap for Taxpayers



Since its enactment in 1979, Chapter 91 of the Laws of 1979 has been both used and misused by assessors. That law, which amended N.J.S.A. 54:4-34, requires every owner of real property on a written request of the assessor served by certified mail to "render a full and true account of his name and real property and the income therefrom, in the case of income-producing property." Upon failure to do so, the assessor shall value his property at such amount "as he may, from any information in his possession or available to him, reasonably determine to be the full and fair value thereof." Significantly, the Act further states that "no appeal shall be heard from the assessor's valuation and assessment with respect to income-producing property where the owner has failed or refused to respond to such written request" within 45 days thereof.

This statute was recently subjected to judicial review in **Terrace View Gardens vs. Township of Dover** (unreported as of this date) wherein Judge Rimm of the Tax Court dismissed the taxpayer's direct appeal complaint, with prejudice, by reason of his failure to respond to the assessor's request for information. The purpose of the statute, the Court held, is to assist the assessor in formulating assessments for the following year. Therefore, the correct procedure is for the assessor to serve a request for information prior to or shortly after the October 1 assessment date so that the information will be received on or before January 10, when the tax lists must be submitted to the county board. N.J.S.A. 54:4-35. Under this decision, in the event a taxpayer fails or refuses to respond to such a request within 45 days of the service thereof, the assessor may not only fix the assessment at such amount as he may reasonably determine to be the value of the property, but he may also move for dismissal of any appeal filed in the ensuing year challenging that assessment.

The only exception to the above ruling is in those limited instances where a taxpayer can demonstrate to either the county board or the Tax Court "good cause" for his failure to respond within the statutory time period. Since the taxpayer in **Terrace View** filed a direct appeal, the motion to dismiss his complaint was not heard until two years after the assessor served his request. In such circumstances, it would be difficult, if not altogether impossible, for a taxpayer to establish the requisite "good cause." This is especially so in the light of the fact that the assessor's request must be delivered by certified mail, thus rendering unavailable the defense of non-receipt.

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On March 15, 1983 the decision of the Tax Court was affirmed by the Appellate Division and on June 20, 1983, certification was denied by the New Jersey Supreme Court.

EDWARD G. ROSENBLUM

A-3389 Matthews, Cooper. To direct the county tax board having jurisdiction over a municipality which has determined not to implement a revaluation of real property for the tax year 1983 to revise any tax list for the tax year 1983 which reflects such revaluation. (No Ref.)

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SENATE, No. 3511

This bill would permit municipalities to grant tax exemptions and abatements for newly constructed multiple dwellings and condominiums in areas declared "in need of rehabilitation." It would amend section 2 of P.L. 1977, c. 12 (C. 54:4-3.96), by bringing "multiple dwellings" and "condominiums" within the definition of a "project" eligible for exemptions or abatements under the act.

The act to be amended allows certain "qualified" municipalities to pass ordinances (1) granting tax exemption for five years upon the value of improvements made to a commercial or industrial structure in an area that had been declared "in need of rehabilitation" by the Commissioner of the Department of Community Affairs, upon application by the municipal governing body, and (2) granting abatement for up to five years of the taxes that would otherwise be due on a newly constructed commercial or industrial project" (which term includes enlargement of an existing structure by more than 30 percent in volume).

A "qualified" municipality is one which meets all the requirements, except population, for "urban aid" under P.L. 1978, c. 14, C. 52:27D-178 et seq.).

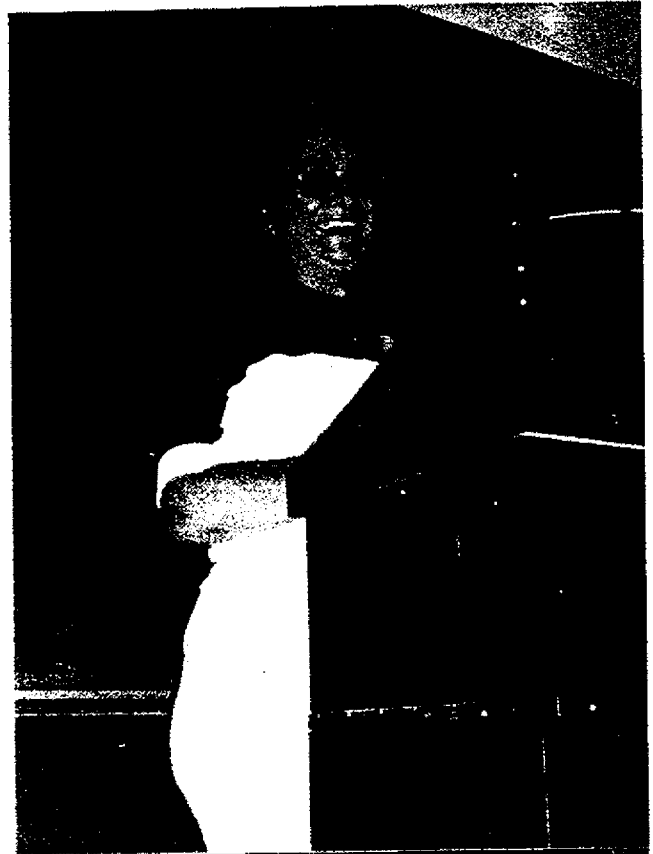
The character of the exemption and abatement programs may be summarized as follows:

1. The municipality first obtains from the Department of Community Affairs a declaration defining an "area in need of rehabilitation."

2. The governing body may then pass an ordinance to exempt from taxation, for five years, (pursuant to Article VIII, Section I, paragraph 6 of the Constitution) improvements made to structures in the defined area. The exemption may be (a) for all improvements, (b) for certain categories of improvements only, or (c) on an individual basis, after review of each application. In effect, the exemption freezes the tax valuation on the structure at its level prior to the improvement.

3. The governing body may also pass an ordinance to grant abatement of taxation on new "projects," for up to five years. Each abatement is arranged by written agreement with the applicant. During the five year period, the agreement may provide (1) that the applicant pay in lieu of property tax an annual amount equal to two percent of the project cost, or (2) fifteen percent of its annual gross revenues; or (3) that the applicant pay gradually increasing proportions of the property tax otherwise due, until the sixth year he is paying one hundred percent.

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ONE MAN'S OPINION



This is not a hypothetical case.
 These are the facts.

In a middle-sized town in New Jersey, the Parking Authority built a beautiful parking deck with space for 1,250 cars. The structure also contained 60,000 square feet for commercial area, leased to private non-exempt companies.

The assessor was reminded of NJSA54:4-2.3. Exempt property leased to persons whose property is not exempt "and" *Cairola-Barber Post vs. Borough of Fort Lee*, 2 N.J. Tax 262. Tax Court of New Jersey, February 25, 1981 where a portion of the organization's property was leased to others.

With these cases in mind, the assessor put the Parking Authority on notice that those portions of the parking deck, rented to others, could, conceivably, be taxed as real property.

You can imagine what kind of a hornet's nest this stirred up.

Their lawyers went to work and came up with cases where restaurants on the New Jersey Parkway were declared exempt although they were not exempt corporations.

The contention was that as long as the rental income was used to provide roads for the public at the lowest cost to the public, no property taxes should be paid.

Likewise, the Parking Authority maintained that as long as the rental income they received was used to provide parking for the public, no property taxes should be paid.

The assessor asked what, therefore, would prevent the Parking Authority from buying an apartment complex or an office building and having these buildings declared tax exempt under the guise that the Authority was using the income for parking purposes?

What is your opinion?

LOU SCHICK

Failure to strictly adhere with the notice requirements of the Omitted Assessment Act did not permit the taxpayer to avoid the payment of its fair share of property tax.

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SENATE JOINT RESOLUTION, No. 30

Senate Joint Resolution No. 30 creates a 15 member Real Property Computerized Assessment Study Commission to determine the feasibility of having the State of New Jersey contract a private company to establish a computerized assessment program on a pilot basis in a few municipalities selected by the Director of the Division of Taxation. The program would serve as a prototype of Statewide computerization on real property values for taxing purposes.

The commission will consist of two senators and two with six months of enactment of the resolution.

The commission will consist of two senators and two assemblymen; the Directors of the Divisions of Taxation and Local Government Services; the Presidents of the Association of County Tax Board Commissioners and Secretaries, the Municipal Assessors Association, and the New Jersey Business and Industry Association; the Executive Directors of the New Jersey Taxpayers Association and the League of Municipalities; the chairman of the Taxation Committee of the New Jersey Bar Association, and three public members to be appointed by the Governor with the advice and consent of the Senate.

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In our modern day living all things must be changed or at least modified to meet current standards.

Taxpayers seem to be a lot more interested in the Real Property Tax which is the result of an assessment set by an individual who, after a lot of work, comes up with their opinion of value. The taxpayers should be aware of the many factors considered in a Value Judgement made by the Assessor. It's a good idea to share your records and have people understand why and how you work. True, they may not be happy with the result, but they can be satisfied with good communication.

The good communication should also be used on exemptions, deductions etc. and the other various items administered through the Tax Assessors' office.

Surely, you will never reach 100 percent harmony and understanding, but that great 100 percent figure is always next to impossible to conquer in any field.

However, some sharing and good communication can help the Assessor perhaps even more than it helps the taxpayer. How nice it is to have someone learn how much you put into your job and how well you do it. So enjoy your moment of glory!

GRACE WOLF

MARCH EXAM RESULTS

Twenty-five persons have qualified to become municipal tax assessors by passing an examination held on March 19, 1983.

Seventy-two individuals took the six-hour exam given simultaneously at three locations in the State.

Those who received passing grades are as follows:

ATLANTIC COUNTY: Loren H. Smith, Pleasantville City; Brian L. Vigue, Pleasantville City.

BERGEN COUNTY: Magda H. Knop, Glen Rock Borough; Ronald M. Rubner, Oakland Borough; Armand R. Palazzi, South Hackensack Township; Mary Ann Gordon, Waldwick Borough.

BURLINGTON COUNTY: Jud Moore, Mt. Holly Township.

CAMDEN COUNTY: Charles G. Palumbo, Jr., Gloucester Township; Sharon R. Austin, Waterford Township.

CAPE MAY COUNTY: George R. Brown, 3rd, Stone Harbor Borough.

MERCER COUNTY: Lester G. Finch, Trenton City; Lorah Houser, Trenton City; Stanley Novick, Trenton City.

MIDDLESEX COUNTY: Robert M. Kuligowski, Edison

Township; Michael P. White, Woodbridge Township.

MONMOUTH COUNTY: Edward S. Mazzacco, Allenhurst Borough; Paul R. Johnson, Manasquan Borough; Beverly J. Scarano, Middletown Township; Olga S. Olesko, Red Bank Borough.

OCEAN COUNTY: Mary A. Nash, Long Beach Township.

PASSAIC COUNTY: Thomas W. Lenhardt, Totowa Borough.

SOMERSET COUNTY: Russell K. Sterling, Hillsborough Township; Michael P. Hedden, North Plainfield Borough; William H. Marbach III, Somerville Borough.

WARREN COUNTY: Herbert B. Tietjen, Washington Borough.

A3183

Assembly Bill #A3183 sponsored by Assembly Speaker Alan Karcher (D-Middlesex) has been released by the Assembly Housing and Urban Policy Committee and sent to the full assembly for a floor vote.

The bill will give municipalities the authority to form downtown management corporations and impose special assessments in that area.

However, before the special assessment could be levied, there would have to be a willingness on the part of the downtown taxpayers to pay it.

The money raised under this plan would be transferred to the Downtown Management Corporation which would have the authority to borrow or loan money, to buy, sell or lease property, and to make improvements on public or private property.

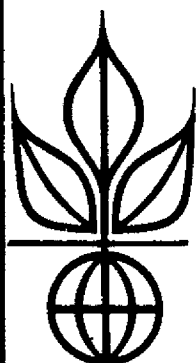
Senate Revenue, Finance and Appropriations Committee Statement to

ASSEMBLY, No. 672

DATED: NOVEMBER 29, 1982

Assembly Bill No. 672 amends the law that authorizes municipalities to offer tax abatements as an incentive to convert unutilized buildings to multiple dwelling use. The amendment provides that unutilized public school buildings may be used for the purposes of the act.

A fiscal note indicates no impact on State funds.



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SENATE, No. 3155

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:

1. Notwithstanding any provisions of law or any judicial order to the contrary, no city of the fourth class having a population in excess of 40,000 shall be required to implement a revaluation of real property for the tax year 1983. 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.

2. This act shall take effect immediately.

STATEMENT

The purpose of this bill is to temporarily prohibit the implementation of a revaluation of real property in a city of the fourth class having a population in excess of 40,000 during the tax year 1983.

SENATE, No. 3173

Referred to Committee on Energy and Environment

An act concerning water districts and amending R.S. 40:62-101, R.S. 40:62-102 and P. L. 1951, c. 280.

STATEMENT

Currently, municipalities and boards of commissioners of water districts have statutory authority to bill owners of property located within the district, through annual assessments, for the creation and maintenance of water systems as well as payments of principal and interest on outstanding bonds. However, no exception is made for owners of property who have a private source of water and who do not utilize the water provided by the water district. This bill provides that, under certain conditions, owners of property within a water district would be exempt from the requirement of paying for the creation, maintenance and debt service of the district if they do not utilize the water supplied by the public system.

SENATE JOINT RESOLUTION, No. 13

Senate Joint Resolution No. 13, as amended by the committee, would establish a Property Tax Assessment Study Commission to study and evaluate the methods of conducting assessments of property for the purposes of local government taxation, inquire into the feasibility and practicability of alternative methods of allocating the costs of such assessments, and pursuant to the results of its study, make recommendations to the Governor and Legislature.

The commission is to consist of 18 members: two members of the Senate appointed by the Senate President (one from each party), two members of the General Assembly appointed by the Speaker (one from each party), three public officials appointed by the Governor and eleven citizens of the State, of whom five shall be appointed by the Governor, three by the Senate President and three by the Speaker of the General Assembly.

Governor Thomas H. Kean has appointed the following individuals to be members of the Property Tax Assessment Study Commission: Robert A. Gaccione, Esq., of Belleville; Daniel J. Aschenbach, of Cranford; Joseph E. Rausch of Monmouth Junction; Gloria Cross of Denville; Sidney Glaser of Ewing; Harold Feinberg, Esq. of Asbury Park; Robert C. Von Sothen of North Plainfield and Ralph Grant of Newark, all for the terms prescribed by law.

SENATE, No. 3116

An act concerning county boards of taxation and supplementing Title 54 of the Revised Statutes.

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

1. An individual may be appointed to and serve as a member of a county board of taxation notwithstanding that he is also employed by the office of the tax assessor of a municipality located within that county, provided that such individual is employed in a position other than tax assessor.

2. This act shall take effect immediately.

This bill permits an individual employed by a municipal tax assessor to serve as a member of the board of taxation for the county in which the municipality is located, provided that the individual is not employed as the assessor.

MUNICIPAL REVALUATION / ASSESSMENT EQUALIZATION

REALTY APPRAISAL COMPANY

SPECIALIZING IN NEW JERSEY PROPERTY VALUATION SINCE 1934

**A NEW JERSEY ORGANIZATION
DEDICATED TO SERVING NEW JERSEY ASSESSORS**

4912 Bergenline Avenue, West New York, New Jersey
UNION 7-3870 UNION 7-0015

ASSEMBLY, No. 3355

An Act concerning the regulation, taxation and licensing of manufactured homes, mobile homes and mobile home parks, and supplementing Title 40 of the Revised Statutes.

This bill clarifies the law concerning manufactured homes, mobile homes and mobile home parks. It is in part a response to the challenge to provide affordable housing as raised in the "Mount Laurel II" decision of the Supreme Court, and an answer to the dilemma presented by *Koester V. Hunterdon County Board of Taxation*, 79 N.J. 381 (1979) which required the taxing of certain mobile homes as real property.

The bill provides definitions distinguishing manufactured homes from mobile homes and trailers. It provides for the taxation as real estate of some homes previously known as mobile homes. It exempts part of the sales price of a mobile home from the sales tax. It also prohibits municipalities from discriminating against manufactured homes and mobile home parks in their land use ordinances. Municipalities would be allowed to charge mobile home owners an annual municipal service fee in order to place the mobile home owners in a more equitable tax situation with other residents. When implemented, the provisions of the bill will be of great assistance in allowing the municipalities and developers to provide affordable housing in a fair and equitable manner.

SENATE, No. 3512

An Act requiring the presentation of duplicate tax bills to purchasers of certain real property and supplementing chapter 4 of Title 54 of the Revised Statutes.

1.a. After entering into a contract for the sale of real property, and prior to the transfer of title or ownership thereto, the seller shall obtain or cause to be obtained from the appropriate municipal tax collector a duplicate of the current tax bill for that property. The municipal tax collector may charge a fee of \$1.00 for each duplicate tax bill he issues pursuant to this subsection.

b. At the meeting of the parties to a contract, their agents and attorneys, or any of them, held for the purpose of transferring title or ownership to real property, hereinafter referred to as "the closing," a duplicate of the current tax bill shall be presented by the seller to the buyer, the buyer's agent or attorney. If the seller does not present or cause the duplicate tax bill to be presented, the buyer may postpone the closing until the duplicate is made available to him. The buyer shall be reimbursed by the seller for any expense the buyer incurs due to the postponement of the closing.

c. This section shall not be applicable to the sale of newly constructed real property, or to the sale of nonresidential real property.

2. This act shall take effect thirty days after enactment.

Association of Municipal Assessors of New Jersey

NEW JERSEY ASSESSORS BULLETIN
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